

Summarization Briefing

Owner: Bernie and Paulette Marsh
PID# 0390-4700-0100
Address: 19 4th St SW
Property Type: Residential

Briefing Statement:

The Dickinson Fire Department noted a fire occurred at 19 4th St SW on March 3, 2023. The fire department estimated loss to structure and contents of \$25,000.

Mr. and Mrs. Marsh have filed an Application for Abatement or Refund of Taxes for that loss for the years 2023 and 2024. They provided a document from their insurance company stating that the house was a total loss. We assisted Mr. Marsh in calculating the remaining value of the property assuming that the house is a total loss, as determined by his insurance company.

The value of the house prior to the fire was \$187,900, with the land valued at \$72,200. There is another small structure on the parcel valued at \$8,200 which allows for a combined value of the property, minus the value of the house, at \$80,400.

The loss should be prorated in 2023 from the date of the fire, and include all of 2024. The value will be adjusted to \$80,400 for the 2025 tax year.

Staff Recommendation:

Loss due to fire is an acceptable reason for use of the Application for Abatement as noted within the Century Code, 57-23-04(g), and with the insurance company's determination of a total loss for the house, Staff recommends an abated value of \$80,400.

Possible Motions:

- 1) Make no change to current True and Full Valuation.
- 2) **Change value to owner request: ***\$80,400*****
- 3) Change value to some other amount: