

BOARD OF EQUALIZATION
CITY OF DICKINSON, NORTH DAKOTA

April 9, 2024

Pursuant to due call and notice, with notice of publication in the Dickinson Press, the Board of Equalization met in compliance with North Dakota State Law. The meeting was held on April 9, 2024 commencing at 4:30 pm, in City Hall located at 38 1st Street West.

NOTICE TO TAXPAYERS

Stark County, North Dakota

Notice is hereby given that proceedings for the Board of Equalization on assessments will be taken by the local Equalization Boards in April as follows:

Gladstone	1st at 5:45 pm
Taylor	8th at 5:30 pm
Richardton	8th at 6:00 pm
South Heart	8th at 7:00 pm
Dickinson	9th at 4:30 pm
Belfield	9th at 4:50 pm

Stark County meets June 4th at 10:00 am

Each taxpayer has the right to appear before the appropriate board of review or equalization and petition for correction of the taxpayer's assessment.

Submitted by Karen Richard, Stark County Auditor
Pub. March 13 th & 20 th , 2024)
Mar. 13 & 20, 2024)

1. CALL TO ORDER

President Scott Decker called the meeting to order at 4:30 pm.

ROLL CALL

Present: President Scott Decker, Commissioners: Jason Fridrich, Dr. Robert Baer, John Odermann

Absent: Suzi Sobolik

Also Present: City Assessor Joe Hirschfeld, City Administrator Dustin Dassinger, Deputy City Administrator Linda Carlson and Dickinson City Attorney Christina Wenko

PLEDGE OF ALLEGIANCE

2. OTHER BUSINESS

President Decker brought forth the first item of business, the Abatement Hearing, and called on Mr. Hirschfeld who stated that Dickinson Senior Housing, Inc. worked with the state of ND and qualified themselves for what they said was for an exemption, but is actually a PILOT within the exemptions that

are allowed. They filed for an abatement for the years 2022 of \$4,803.95 and 2023 of \$4,640.95. Paperwork was completed for 2024 and they were eligible for 2022 and 2023.

MOTION BY: John Odermann

SECONDED BY: Jason Fridrich

To allow for abatement of taxes paid along with PILOT amounts for 2022 and 2023

Disposition: Roll call vote... Aye 4, Nay 0, Absent 1

Motion declared duly passed

3. City Assessor, Mr. Hirschfeld, reported the assessment roll has been completed, it was not completed until about 3:30 this afternoon.

4. ASSESSOR'S REPORT

Mr. Hirschfeld summarized the following information:

The following is a summary of sales ratio statistics and tax roll information for the year ending 2023.

1. True and Full Valuation*	<u>2023</u>	<u>2024</u>
Commercial	\$1,104,346,420	\$ 1,132,168,838
Residential	<u>1,733,939,100</u>	<u>1,863,664,400</u>
	\$2,838,285,520	\$ 2,995,833,238
2. New Construction	<u>2024</u>	
Commercial (Inc/Dec)	\$ 5,581,200	\$ 4,346,000
Residential (Inc/Dec)	<u>15,461,700</u>	<u>586,900</u>
	\$ 25,975,800	\$ 4,932,900
3. Taxable Valuation	<u>2023</u>	<u>2024</u>
	\$133,244,581	\$140,669,008
From New Construction		\$ 744,626
4. Median Ratio*	<u>2024</u>	
Commercial	88.9 %	
Residential	86.9 %	
*Based on market sales only (true & full value vs. actual sales)		
5. Adjusted Ratio Supplemental**	<u>2024</u>	
Commercial	91.0 %	
Residential	92.6%	

**This is the ratio reported to the State Board of Equalization. Based on value and includes other categories such as taxable to exempt status or exempt status to taxable; changes in classification and new construction.

Recommendation:

Median Ratios are within tolerance. It is the recommendation that the Dickinson BOE accept the tax roll as presented.

5. BOARD OF EQUALIZATION

President Decker stated The Board of Equalization shall proceed to equalize and correct the assessment roll (NDCC 57-11-03) The Board may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as shall be reasonable and just to render taxation uniform (NDCC 57-11-03). ***Except that the valuation of any property returned by the Assessor shall not be increased more than twenty-five percent without first giving the owner or his agent notice of the intention of the Board to increase it (NDCC 57-11-03). During the Session: of the Board, any person, his attorney or his agent, feeling aggrieved by anything in the assessment roll, may apply to the Board for the correction of alleged errors in the listing or valuation of his real property, and the Board may correct the errors as it may deem just. (NDCC 57-11-04)

Mr. Odermann stated he had discussions with the state and Mr. Hirschfeld today. He acknowledges there are a number of properties that had substantial increases, some up to 40%. He spoke with a member of the State Board of Equalization today. Mr. Odermann suggested we have a maximum increase of valuation that can be put on the books each year and wants to cap it at 15%. He realizes a catchup needs to happen, but can it be spread out over 3-5 years? He is not sure if it is "just" to add an increase of 40% to 50% of the previous value and put that on the taxpayer in a single year. He also stated the City needs to prioritize a city-wide reappraisal of residential properties through Vanguard or another entity. He doesn't see the way it is now as "just" and for the common good of Dickinson, ND. Mr. Fridrich asked if a 15% maximum would put us out of tolerance? Mr. Odermann said the State Board of Equalization would take it under consideration. If there is a sale, it should be within 90% tolerance. But if a house hasn't sold in 15-30 years, assessing may have a good idea, but we are not really sure what the value is. As a Board, we hold the same responsibility that the State Board does to ensure the values are true, fair and just. He feels the values are true and fair, but is not sure if they are "just". President Decker stated he tends to agree. Mr. Fridrich would like to hear from the staff, how did we get so far behind? Mr. Hirschfeld replied there are a lot of moving parts, not all properties are the same. Some subdivisions we have been through but other subdivisions have not been looked at in over 15 years. We need to get staff up to speed. The neighborhood, of our grand homes, previously was not desired because of the economy, now with the economy as it is they can look at purchasing these grand homes. The grading was previously done different than we currently do, so now that we get into the larger houses the grading changes. If there are a lot of mature trees and no alleyways, estimates were made and we cannot see the house from the street, as it is hidden. Additions may have been added that we did not know about or 1 story houses are actually 2 story houses. There are many different variables being used to arrive at the valuation. Mr. Hirschfeld continued that he is not sure how we would implement this change. Mr. Odermann feels there are 3 types of residential property in the assessor's role, the first being sales of houses at about 300-350 a year, which should be easy to be in tolerance. The second category, houses with an addition or permitted renovation, which should be easy, based on the cost of remodel. The third category are houses that did not sell. This is the toughest category. How do we make the valuation on these "just"? We don't want our residents to leave, so how do we come to some middle ground? His idea of a maximum of 15% per year and spread out over 3 to 5 years so we can get to that point feels more "just" and fair. Mr. Hirschfeld's first concern is what if we have a natural adjustment, like we did when he first started here, where we were putting on a 30-40% adjustment during the oil boom, because we had to in order to stay in tolerance. If the sale is adjusted, but the neighbor's house is similar, are we being arbitrary and capricious with the neighbor's house? Attorney

Wenko asked what are the ramifications to the City, by the State Board of Equalization, if we are not in tolerance at a particular time, because we are basically extending for 5 years? Mr. Odermann replied, in talking to the state, what they are most concerned with is the sales, this is hard data that we can look at and can prove the 90%. Unless there are super big red flags, the state trusts the city and county officials. Mr. Hirschfeld has concerns about the ratio and when that house does sell and we are off significantly, where if we have enough of these sales that doubled in value, we may be 30 to 40% off instead of the 7% off. Mr. Hirschfeld asked for clarification if Mr. Odermann's idea about 15% and 3-5 years is just residential or commercial properties as well? President Decker stated that since commercial properties had a revaluation city-wide, to him it is acceptable and wants to leave this as is and just apply to residential properties. Mr. Odermann wanted to make it clear we cannot just do this, we have to make a case to the state as to why we did it and that it is a catchup effort, because it is not "just" to do this in a single year. We want to get there, but not in one year.

President Decker asked for a motion, that any residential property not increase by more than 15% but over 3-5 years to be caught up and also to craft a bid to have someone assess the entire residential properties.

Attorney Wenko asked how many properties this would affect and Mr. Odermann stated 298. Mr. Hirschfeld feels this is opening us up to being arbitrary and capricious. Attorney Wenko agrees with Mr. Hirschfeld in regard to the application and how this will affect others in the following years. She voiced concerns and cautions about individuals that are not here today. If this action is taken and the City is out of compliance, we are going to have to deal with what comes up either by the State Board of Equalization or other individuals. Mr. Odermann added that individuals can file an abatement if they don't feel it is correct. Attorney Wenko commented there would be cost to the City for a city-wide reappraisal. The Board definitely has the authority, but the Board has to make an educated decision. Dr. Baer agrees that Mr. Odermann has a good idea and some assessments have gotten quite high. Dr. Baer doesn't see why we cannot have a flat fee where every year everyone gets the same percentage. At some point, those that get reassessed will have a larger bill to pay. It is hard for individuals to find extra money to pay the taxes. Dr. Baer feels Mr. Odermann's idea is the best way to go. Mr. Odermann adds that he feels the staff is doing a great job and doing it correctly, however we want people to live in Dickinson and how do we find some middle ground?

Mr. Hirschfeld asked for clarification as we move forward. If this motion passes and the sales indicate we need to increase the values, if we fall out of tolerance, we may have to raise everyone else a little more to get within tolerance. Mr. Odermann continued that we keep the others where they are, others at 15%, and work with the state to show catchup without being unjust to citizens.

Attorney Wenko asked of the 298 properties affected that were not sales, Mr. Odermann is suggesting maxing out at 15% in 3-5 years and if a mass assessment of say 3% or 4% happens, it would not be tacked on to the 15% max? Mr. Odermann replied it would happen in year 4 or 5. This affects 4% of the properties.

MOTION BY: John Odermann

SECONDED BY: Dr. Robert Baer

To: Motion for a 15% max on these 298 properties and anybody above that maxed 15% get spread out over 3-5 years to catch up to that valuation.

Attorney Wenko asked, before the Board votes, do we want to ask for any public input? President Decker asked if anyone wanted to come forward.

Jay Wilhelm stepped forward and thanked Mr. Odermann for addressing the situation, he feels someone is fighting for the residents of Dickinson. However, he has a commercial building, a storage unit, and would like to see an amendment to add commercial property to this motion as well. He feels we may end up chasing businesses away. President Decker commented we had a valuation by Vanguard for the city-wide commercial properties.

Carolyn Koppinger then came forward and stated she has been in the real estate business for 40 years and has rental properties herself. She wanted to know who selects Vanguard? Mr. Hirschfeld answered that the residential properties are completed in house, internally. Commercial properties were valued by Vanguard. Carolyn Koppinger continued, looking at some properties it showed the sale price was way lower than the valuation. She thought the sale price would determine the value of the house. Carolyn asked Kelly Koppinger (her son) to assist discussing some properties. Kelly Koppinger's house, 1308 Empire Road, went up 51% or \$170,000 more in one year. He had an appraisal done 2 years ago at \$400,000 and the Assessing office had it at \$500,000. Comps show they are not selling for that value.

President Decker asked that we stick to the motion that has been brought forward and then citizens can come back up to speak later about their property.

Melanie Miller, with Eyewear Concepts, asked to also include commercial properties in the Board's decision. When she sees taxes increase, she wants to see where her money goes. She was told today that the land value appreciated more than the building value. President Decker asked how many commercial properties went up over 15%? Mr. Hirschfeld supplied the number of 3000 properties are classified as commercial, there were 850 business properties that went up in value. Vacant lots are also included in this. Vacant lots are considered commercial, when it is improved upon it then depends on how it is used. If it is used as a single family, then it would be considered residential. Mr. Hirschfeld also explained, that according to the state law, ND properties at a median level should be valued at 100%, a tolerance range is the 90% to 100%. Sales are reviewed annually. If we end up at a tolerance of 115%, then we need to reduce the values.

Susan Knutson, with Andrus Outdoors, has a family-owned sporting store. They have been in business 21 years and their property was assessed with an increase of 62%. It is going to be hard to sell their business at the assessed value. Susan Knutson is in favor of the 15% and adding commercial this way as well, and 3-5 years. The value was lowered by Mr. Hirschfeld today and she appreciates it. Mr. Fridrich asked about how many raw land sales we had but the information was not readily available. Mr. Hirschfeld stated that Vanguard was last here 10 years ago and land value had not changed in the last 10 years.

Doug Nelson, with Care Incorporated, would like the Board to consider adding commercial properties into the motion as well. His property increased about 40% and 10 years ago it had doubled.

Renee Polensky, with Angel Advocates, bought the building in 2023 and the value raised 65%. She would also ask that the Board add commercial properties into the motion. She purchased the building at below market value, as she knew the person selling.

President Decker asked if anyone wished to speak further on the motion, seeing no one he closed the public hearing. President Decker then asked if the commissioners had any further discussion. Dr. Baer asked Mr. Hirschfeld if there would be any reason why we wouldn't include commercial to this motion. Mr. Hirschfeld explained that as an assessor he strives to follow the law the best he can, as he understands it, and then there is himself personally, which sees the other side. As an assessor, sometimes those values don't match. On the business side, he has to bring to the Board the most equitable value that the state wants us to. Will 15% open a can of worms down the road that we haven't even thought of? Mr. Odermann commented that on the commercial side it is difficult because the City just had an assessment completed but he can also see where 62% is a huge hit. Attorney Wenko asked, looking at the values, if commercial properties were included in this, would it put us out of tolerance? Mr. Hirschfeld questioned if it would be possible to table the commercial properties and allow time to look at the numbers and get back together.

President Decker stated they would take under consideration the commercial properties to be reviewed later and once they have that information, maybe it wouldn't be 15% but no more than 20%. President Decker stated we will have to set up another meeting the end of April or beginning of May to discuss the commercial properties.

MOTION BY: John Odermann

SECONDED BY: Dr. Robert Baer

To proceed with a 15% max increase to the 298 properties with remaining valuation spread out for 3-5 years.

Disposition: Roll call vote... Aye 4, Nay 0, Absent 1

Motion declared duly passed

MOTION BY: John Odermann

SECONDED BY: Jason Fridrich

To issue an RFP for a residential revaluation, ask for proposals and go from there

Disposition: Roll call vote... Aye 4, Nay 0, Absent 1

Motion declared duly passed

6. DURING THE SESSION

President Decker asked if there are any further discussions from the floor.

Amanda Fischer, from 3395 Calvin Drive, stepped forward questioning how her valuation has gone up \$30,000 when it is was new construction 3 years ago? She is concerned about the discrepancies between her mortgage company and the assessor's office. Property taxes keep going up but she sees no improvement to the neighborhood, she is not seeing the benefits. Mr. Hirschfeld stated that her value increase came from the previous years' sales and we needed to get into tolerance. Mr. Hirschfeld also explained the valuation and property assessment comes from our office, but our office doesn't do the taxes, as that comes from the county. Amanda Fisher feels we should use the sales value.

Attorney Wenko stated she was in contact with the Director of the State Board of Equalization and was told this would require some sort of legislative change because of the way our century code is drafted with regard to the sales ratio analysis that must be completed. So, unfortunately, this isn't probably something that is in the cards unless there is a major change in how we analyze that. This will be a limitation to cities, municipalities, and counties across the state in that respect.

President Decker asked if anyone else would like to come forward to discuss their property. Kelly Koppinger stepped forward and stated he previously worked in Stanley, where they went through a valuation process similar to what is happening here and residents couldn't afford to live there any longer. He has concerns about the valuation and how they were calculated. President Decker asked if anyone else wanted to speak.

President Decker closed the public hearing for this session.

7. ADDING PROPERTY TO THE ASSESSMENT LIST:

Mr. Hirschfeld stated we do not have any properties that need to be added.

No reduction will happen after session of Board per ND Century Code (NDCC 57-11-06)

8. ADJOURNMENT

President Decker asked Attorney Wenko for her input in how to proceed.

Attorney Wenko suggested that considering a final decision has not been made in regard to all properties and the commercial properties have been tabled, it is her recommendation to the Board to adjourn and reevaluate at the time Mr. Hirschfeld is ready.

MOTION BY: John Odermann

SECONDED BY: Jason Fridrich

To adjourn and reconvene at a later time with numbers from the assessing department.

Disposition: Roll call vote... Aye 4, Nay 0, Absent 1

Motion declared duly passed

Adjournment of the meeting at 6:22 pm.

CONTINUATION OF BOARD OF EQUALIZATION

CITY OF DICKINSON, NORTH DAKOTA

April 30, 2024

The Board of Equalization reconvened the meeting from April 9, 2024 on April 30, 2024 commencing at 3:00 pm in City Hall, located at 38 1st Street West. Notification was published on-line.

<https://dickinsoncity.northdakotaassessors.com>

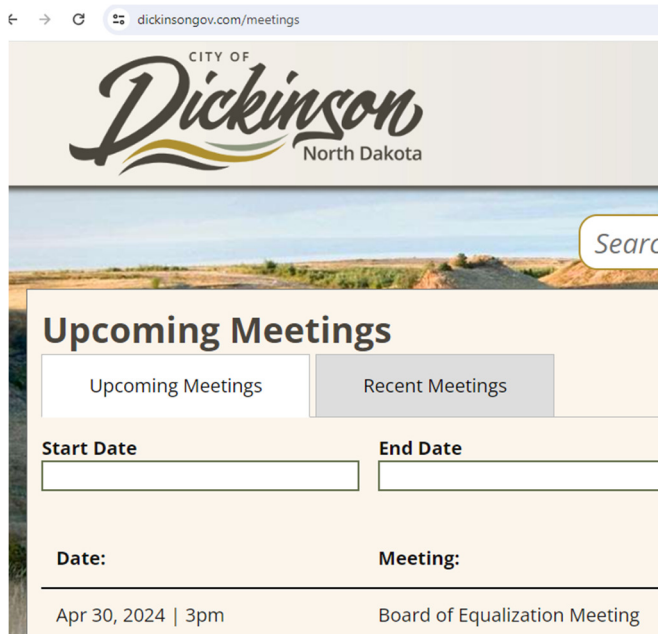


Important News

--- 04/30/2024 ---

The continuation of the City Board of Equalization meeting on Tuesday, April 9, 2024 will reconvene at on Tuesday, April 30, at 3:00 PM. It will be held in the City Commission Chambers.

<https://www.dickinsongov.com/meetings>



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CITY OF
Dickinson
North Dakota

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Upcoming Meetings

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Start Date **End Date**

Date: **Meeting:**

Apr 30, 2024 | 3pm Board of Equalization Meeting

1) CALL TO ORDER

President Scott Decker called the meeting to order at 3:00 pm and asked if the meeting had been noticed. Mr. Hirschfeld replied it was noticed.

ROLL CALL

Present: President Scott Decker, Commissioners: Jason Fridrich, Suzi Sobolik

Called in via video: John Odermann

Absent: Dr. Robert Baer

Also Present: City Assessor Joe Hirschfeld, City Administrator Dustin Dassinger, Deputy City Administrator Linda Carlson and Dickinson City Attorney Christina Wenko

PLEDGE OF ALLEGIANCE

2) AFTER THE MEETING HAS BEEN DULY OPENED:

President Decker asked if the work of the local Assessor has been completed and all assessments entered in the assessment roll. Mr. Hirschfeld responded that following the motion of the Board of Equalization those changes were made and he has a report to present. The final values have not been completed as there is still the outstanding motion of commercial property values so final values will be presented at a later time.

3) ASSESSOR'S REPORT:

Mr. Dassinger stated that staff was tasked with answering several questions in regard to valuations, so would like to take this opportunity to give the commissioners and the public fundamental information regarding the process. A short video was played about the role of an assessor and how it affects the property tax. Assessors only deal with the value of properties; they do not set the tax rates or collect taxes. The Assessor's goal is to make everything fair and equitable using a detailed system to get accurate values.

To continue to educate everyone on the process of determining property values, Mr. Hirschfeld presented several slides with an explanation. The first step in determining property values is by appraising each property based on market value as the standard and applying updates to values as market conditions and properties change. The value of property is only one element in the makeup of property taxes. Mr. Hirschfeld continued to explain what makes up the property tax system and all elements and factors that are used in the calculation of the property tax amount. He also explained several different property tax exemptions that are available, such as the Homestead Credit, Disabled Veterans Credit, Improvements to Commercial & Residential Buildings, New Construction of Residential Properties and New or Expanding Businesses. Mr. Hirschfeld stated that an increase in valuation does not necessarily cause an increase in actual taxes. Median sales prices of homes, as supplied by the Badlands Board of Realtors, has increased from \$145,000 in March 2010 to \$260,000 in March 2024, which is a 179% increase or an annualized amount of 12%.

Mr. Hirschfeld continued, referring to additional visual slides, that at the last meeting a motion for a 15% maximum on 298 properties and anyone above that be maxed at 15% and spread out over 3-5 years to catch up that valuation for the residential properties. In addition to that, the commercial properties were tabled until numbers could be provided. Mr. Hirschfeld stated that 571 commercial properties increased by 15% or more. A breakdown of the 298 residential parcels included 80 sales, 55 new construction, 102 revaluation, 60 all other properties category (a majority caused by a change to the cost manual for detached garages), and 1 exemption. Residential changes by percentage of these 298 parcels indicates 49 properties had a total change above 80% and all of these were new construction homes. The middle 50% of properties sold (80) had an average increase of 26%. The revaluation properties (102) tracked very similar to sales in that the average increase was 29%. Looking at the all other properties

category (60), the single highest parcel at 67% amounted to an increase in value of only \$4,500. 25% of all the increases amounted to less than \$7,200. There were 355 improved commercial properties that increased by 15% or more and the bulk were in the 15-25% range. Mr. Hirschfeld reviewed the vacant lots as 62 parcels had a change in over 105% due to increasing land values and they also had some obsolescence on them that was removed as we elected to go with the actual market value of what these vacant lots were worth. Mr. Hirschfeld added that applying a 15% cap to commercial valuations would put the city outside the tolerance level. He also followed up with a possible abatement risk for 2024 and the two years prior.

4) THE BOARD OF EQUALIZATION

Mr. Odermann questioned Mr. Hirschfeld, what if we just did the non-sold and non-permitted categories, so basically just the revaluation area of the 102 properties. Mr. Odermann stated his intention at the last meeting was just for the 102 properties and is questioning how to amend the motion to just include the 102 revaluation properties. Mr. Hirschfeld stated we would be in tolerance with just this group. Mr. Odermann asked Attorney Wenko what the next step is to reconsider the original motion. Attorney Wenko stated that Mr. Odermann would have to put in the motion to reconsider and Dr. Baer would have to second it, because they are the two that originally stated the motion and seconded it, and since Dr. Baer is absent it cannot be done today. Attorney Wenko continued, if that is the Board's intent, it could be brought to a vote at the City Commission meeting on May 7th. After that vote, a new motion could be made for the 102 properties. The other tabled motion was for the commercial properties. President Decker responded that since the commercial properties were just revaluated city wide, we should keep the values at what they are. Mr. Hirschfeld stated that if there is an error on a valuation there is still an opportunity for property owners to be heard by the abatement process through the formal and informal processes.

President Decker recapped that what the Board is looking to do is to leave the commercial properties as is, make a motion to reconsider the original motion on the 298 properties at next Tuesday's City Commission meeting and then bring in a new motion for the 102 properties to cap them at the 15% max which would keep us within tolerance.

Attorney Wenko asked, in looking forward to next year's meeting, would it help to see this information ahead of time with a visual aide to understand the numbers and break them down, like was done today. Mr. Fridrich answered that yes, it is helpful to have this type of information earlier.

President Decker asked Attorney Wenko if we would want to make a motion on the commercial properties today? Attorney Wenko suggested it might be best to bring everything forward next Tuesday, May 7th. Mr. Hirschfeld restated that in order to bring the final numbers to the May 7th meeting and have them certified in order to get them to the county, we adjust the 102 properties and everything else stays as is. Attorney Wenko suggested that 15 minutes prior to the City Commission meeting on May 7th the Board of Equalization reconvene.

5) DURING THE SESSION:

President Decker stated that anyone feeling aggrieved by anything in the assessment roll or anyone that would like to discuss their property to please come forward. No one stepped forward.

6) ADDING PROPERTY TO THE ASSESSMENT LIST:

President Decker asked if anything had been omitted from the Assessment List and Mr. Hirschfeld responded that there are no other properties to add at this time.

7) NO REDUCTION AFTER SESSION OF BOARD:

President Decker stated no reduction will happen after session of Board per ND Century Code (NDCC 57-11-06)

8) REAL ESTATE PROPERTY TAX EXEMPTIONS

Mr. Hirschfeld confirmed the List of 2024 Real Estate Property Exemptions.

MOTION BY: Jason Fridrich

SECONDED BY: Suzi Sobolik

To accept the 2024 Real Estate Property Tax Exemptions

DISPOSITION: Roll call vote...Aye 4, Nay 0, Absent 1

Motion declared duly passed

President Decker asked Mr. Hirschfeld if there is anything further and Mr. Hirschfeld responded that there isn't.

9) ADJOURNMENT

President Decker stated the next motion is for adjournment.

MOTION BY: Jason Fridrich

SECONDED BY: Suzi Sobolik

Adjournment of the meeting having completed equalization at 3:52 p.m.

DISPOSITION: Motion carried unanimously

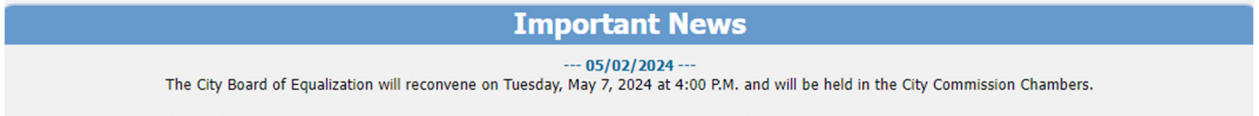
CONTINUATION OF BOARD OF EQUALIZATION

CITY OF DICKINSON, NORTH DAKOTA

May 7, 2024

The Board of Equalization reconvened the meeting from April 30, 2024 on May 7, 2024 commencing at 4:00 pm in City Hall, located at 38 1st Street West. Notification was published on-line.

<https://dickinsoncity.northdakotaassessors.com>

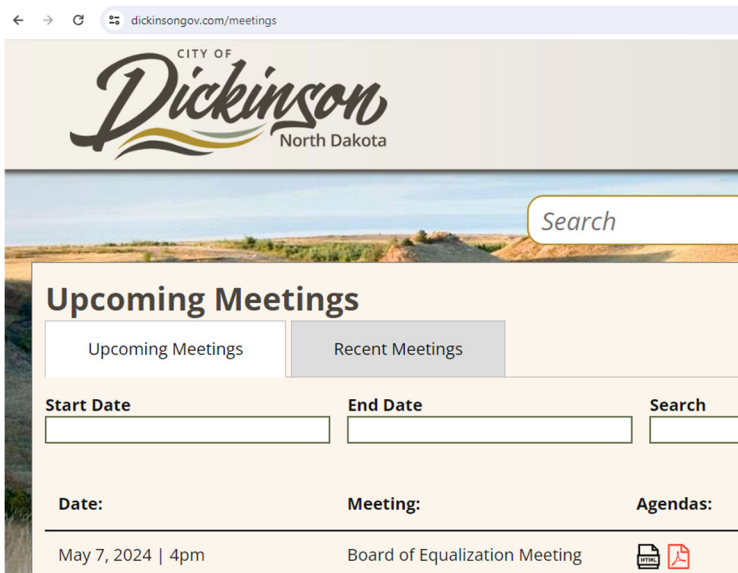


Important News

--- 05/02/2024 ---



The City Board of Equalization will reconvene on Tuesday, May 7, 2024 at 4:00 P.M. and will be held in the City Commission Chambers.

<https://www.dickinsongov.com/meetings>



The screenshot shows the 'Upcoming Meetings' section of the City of Dickinson website. It features a search bar, a filter for 'Upcoming Meetings', and a table with columns for Date, Meeting, and Agendas. The current meeting listed is for May 7, 2024 at 4pm, titled 'Board of Equalization Meeting', with links to PDF and audio files.

Start Date	End Date	Search
May 7, 2024 4pm		

Date:	Meeting:	Agendas:
May 7, 2024 4pm	Board of Equalization Meeting	 

1) CALL TO ORDER

President Scott Decker called the meeting to order at 4:00 pm.

ROLL CALL

Present: President Scott Decker, Commissioners: Suzi Sobolik, Dr. Robert Baer, John Odermann
Called in via video: Jason Fridrich

Also Present: City Assessor Joe Hirschfeld, City Administrator Dustin Dassinger, and Dickinson City Attorney Christina Wenko

PLEDGE OF ALLEGIANCE

2) MOTIONS:

MOTION BY: John Odermann

SECONDED BY: Dr. Baer

To Reconsider the decision of the April 9th BOE Meeting regarding the 298 residential properties set for a cap of 15%.

DISPOSITION: Roll call vote... Aye 5, Nay 0

Motion declared duly passed

MOTION BY: John Odermann

SECONDED BY: Dr. Baer

To change the value of those 102 parcels noted as being within the revaluation area and receiving an increase of at least \$3,000, be limited to an increase of not more than 15% to the prior year's valuation and that an additional 15% be added annually until the property value is equal to its true and full value of that current year.

DISPOSITION: Roll call vote...Aye 5, Nay 0

Motion declared duly passed

MOTION BY: Suzi Sobolik

SECONDED BY: John Odermann

After consideration of the values returned in the commercial revaluation by Vanguard Appraisals, Inc., that the values returned by Vanguard Appraisals, Inc. be accepted with the exception of those corrections made prior to and presented at the April 9th, 2024 Board of Equalization meeting.

DISPOSITION: Roll call vote... Aye 5, Nay 0

Motion declared duly passed

3) AFTER THE MEETING HAS BEEN DULY OPENED AND ACTION TAKEN ON MOTIONS:

President Decker asked if the work of the local Assessor has been completed and all assessments entered in the assessment roll. Mr. Hirschfeld responded the work has been completed.

4) ASSESSOR'S REPORT

Mr. Hirschfeld summarized the following information:

The following is a summary of sales ratio statistics and tax roll information for the year ending 2023.

1. True and Full Valuation*	<u>2023</u>	<u>2024</u>
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Residential (Inc/Dec)	<u>15,461,700</u>	<u>586,900</u>
	\$ 25,975,800	\$ 4,932,900
3. Taxable Valuation	<u>2023</u>	<u>2024</u>
	\$133,244,581	\$140,193,340
From New Construction		\$ 744,626
4. Median Ratio*	<u>2024</u>	
Commercial	88.9 %	
Residential	86.9 %	
	*Based on market sales only (true & full value vs. actual sales)	
5. Adjusted Ratio Supplemental**	<u>2024</u>	
Commercial	91.0 %	
Residential	92.3 %	

**This is the ratio reported to the State Board of Equalization. Based on value and includes other categories such as taxable to exempt status or exempt status to taxable; changes in classification and new construction.

Recommendation:

Median Ratios are within tolerance. It is the recommendation that the Dickinson BOE accept the tax roll as presented.

Mr. Hirschfeld stated that we are within tolerance of all properties. Mr. Odermann thanked Assessor Hirschfeld and his staff for the work completed this year.

MOTION BY: Dr. Baer

SECONDED BY: John Odermann

To accept the values as presented by the City Assessor for the 2024 taxable year.

DISPOSITION: Roll call vote... Aye 5, Nay 0

Motion declared duly passed

5) NO REDUCTION AFTER SESSION OF BOARD

President Decker stated no change shall happen after this session of the Board to alter any assessment, per ND Century Code (NDCC 57-11-06).

President Decker stated if anyone still feels aggrieved with their property value, they can appeal to the Stark County Board of Equalization.

6) ADJOURNMENT

President Decker stated the next motion is for adjournment.

MOTION BY: John Odermann

SECONDED BY: Suzi Sobolik

Adjournment of the meeting having completed equalization at 4:12 p.m.

OFFICIAL MINUTES PREPARED BY:

Denise Barth, Property Appraiser Tech.

Dustin Dassinger, City Administrator

Scott Decker, President

Board of City Commissioners

Date: _____