

West Fargo City  
Board of Equalization  
April 12, 2005  
5:30 PM

West Fargo City Hall  
800 4<sup>th</sup> Ave E  
West Fargo ND 58078

## *Overview of Assessment Function*

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The overall function of the West Fargo Assessment Department is to maintain a record of property ownership boundaries and estimate the value, or appraise all property in West Fargo. This encompasses many varied tasks and responsibilities but all serve toward that overall objective.

### *Property Ownership Maintenance*

This is accomplished by analysis of the various instruments by which property rights may be acquired, transferred, or disposed of. This department collects all such instruments that have been legally recorded and reflects the status of property ownership in the city as of the assessment date: February 1<sup>st</sup> of each year.

### *Property Appraisal*

This department conducts extensive analysis of the factors affecting the value of all classes of property. Once the forces that affect property value are quantified, new and existing properties are appraised on an individual basis. This is done by appraising all new properties as they are constructed and periodically reappraising existing properties by type or location.

Market forces that affect the value of real estate over broad subclasses of property are dealt with by the Assessment Department through a process called value trending. This involves applying value changes uniformly across various classes of property based upon careful statistical analysis.

### *Property Taxes*

The North Dakota property tax is an *ad valorem* tax. This means, simply, a tax according to value. Property taxes are based on the value of property.

Property taxes are an important source of revenue for local governments. It pays for those services that are provided close to home such as schools and roads. Everybody who farms, owns a home or has a business pays property tax.

The role of the Assessment Department in this process is to place a value on each property in the City of West Fargo. This determines how much each individual parcel of real estate pays in property tax. The *total* amount of the property tax to be collected annually is a product of various taxing authorities (city, county, school, park) setting their budgets.

Once the budgets are set, the total amount to be collected is divided by the total taxable valuation of all properties in the city. That results in the *mill levy*. To determine an individual property tax liability, the total appraised or market value determined by the assessment office is taken times *assessment factors* and that result is then taken times the mill levy.

For example: The market value of a home is appraised at \$100,000.

\$100,000 X 50% Assessment Factor = \$50,000 or assessed value  
\$ 50,000 X 9% Residential Factor\* = \$ 4,500 or taxable value  
\$ 4,500 X .45138 Mill Levy (2004) = \$ 2,031 or Consolidated tax  
\*Commercial and Agricultural Factors are 10%

In order to assure that there is fairness in the property tax of West Fargo, we must therefore; be concerned with equitable treatment in how we place our values on properties. The major concern in the data collection effort is that all information is collected for each property, notes are thorough and accurate for future use and all contact with the public is professional and courteous.

## 2005 Taxable Valuation

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The taxable valuation is the amount that is considered the tax base of the City of West Fargo. This accounts for the removal of exempt amounts and represents the net assessed value of all property in the city subject to property taxation.

This amount is determined by applying an assessment ratio of 50% to the appraised value of all taxable property, then a factor of 9% is applied to residential and 10% to all other property classes.

The taxable valuation multiplied by the mill levy will determine the total revenue to be received from property taxes.

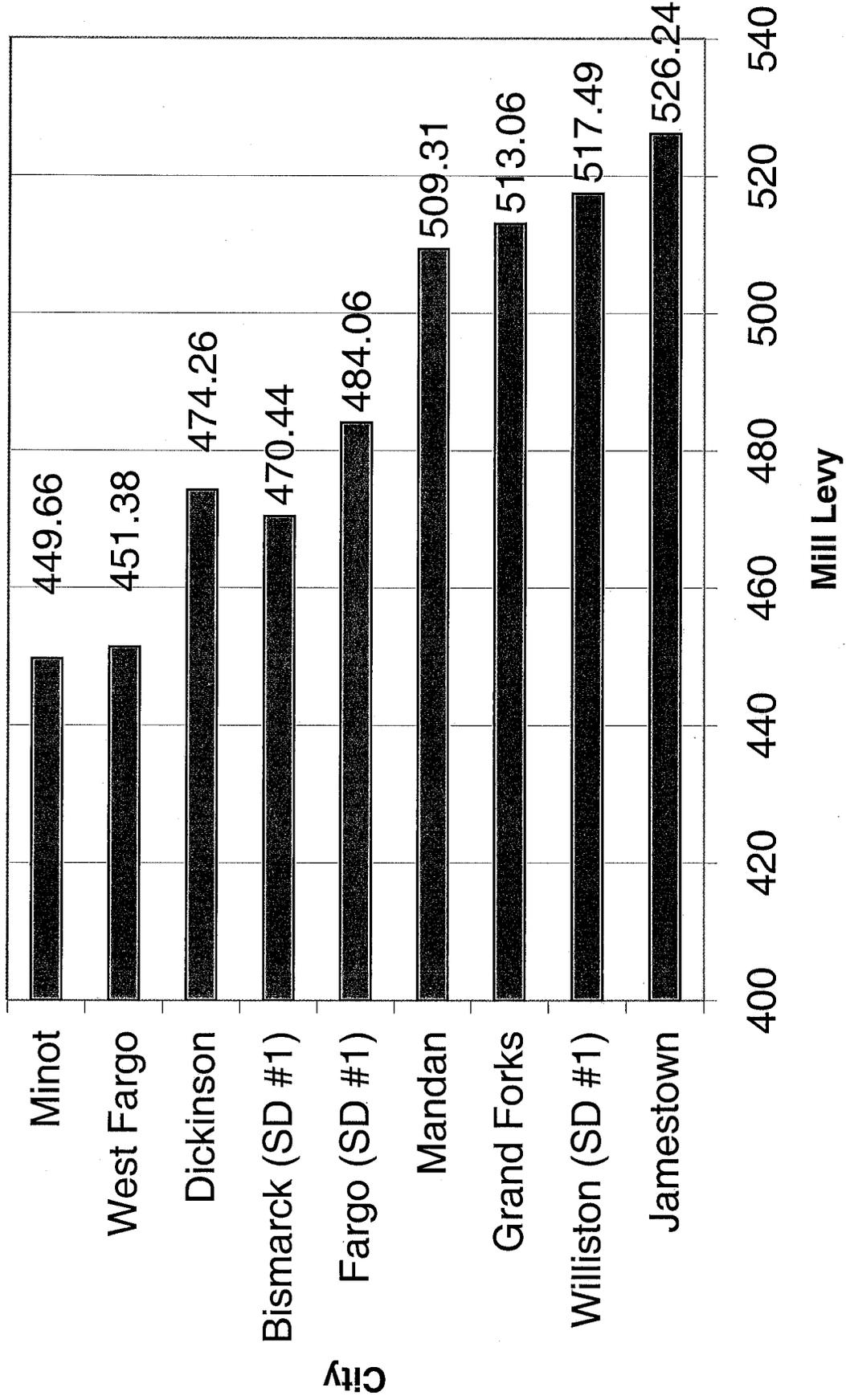
The following projection of the 2005 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains just an estimate of what utilities such as railroads and pipelines known as corporations assessed by the state may be.

Agricultural	21,245
Residential	32,663,151
Commercial	12,146,070
- TIF	(584,750)
- Adjustments (Estimate)	(100,000)
+Corporation (Estimate)	600,000
Projected Taxable	44,745,716

Below is a nine-year valuation history for the City of West Fargo:

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
1997	17,917,109	7.4%
1998	19,266,816	7.5%
1999	20,930,890	8.6%
2000	23,175,335	10.7%
2001	25,369,053	9.5%
2002	28,459,135	12.0%
2003	32,194,616	13.2%
2004	37,765,257	17.0%
2005	44,745,716	18.0%

# ND City Mill Levy Comparison



# Major North Dakota City Comparison

Population info provided by Gazetteer  
Taxable Valuation compiled by League of Cities

## Population / Taxable Value Comparison

City	Estimated Population	2004 Taxable Valuation	2003 Taxable Valuation
Fargo	92,102	\$ 225,535,096	\$ 208,083,503
Bismarck	56,700	\$ 121,589,679	\$ 114,071,842
Grand Forks	48,425	\$ 98,981,780	\$ 91,556,946
Minot	34,882	\$ 67,275,118	\$ 64,322,966
West Fargo	17,600	\$ 37,765,257	\$ 32,194,616
Mandan	16,800	\$ 25,983,191	\$ 24,177,478
Dickinson	15,757	\$ 23,128,882	\$ 21,644,017
Jamestown	15,100	\$ 21,143,257	\$ 20,429,063
Williston	12,000	\$ 14,893,171	\$ 14,155,964

## Mill Levy / Property Tax Comparison

City	2004 Total Mill Levy	2004 City Mill Levy	Est Tax 100,000 Residential	Est Tax 100,000 Commercial
Jamestown	526.24	141.87	2,368	2,631
Williston (SD #1)	517.49	111.01	2,329	2,587
Grand Forks	513.06	127.17	2,309	2,565
Mandan	509.31	115.14	2,292	2,547
Fargo (SD #1)	484.06	58.73	2,178	2,420
Bismarck (SD #1)	470.44	101.56	2,117	2,352
Dickinson	474.26	123.92	2,134	2,371
West Fargo	451.38	89.61	2,031	2,257
Minot	449.66	128.66	2,023	2,248

## *Mill Levies*

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The County Auditor calculates the total mill levy each year. This is usually done in late fall after all taxing jurisdictions have reported. That levy appears on the tax bill that property owners receive in December of the same year. The most recent bill is 2004 and the mill levies in West Fargo were 451.38. This illustrates how that levy is broken down:

### *2004 Mill Levy Breakdown*

State	1.00
Cass County*	68.76
West Fargo City	89.61
Park District	32.08
School District	254.02
Water District	5.00
Garrison Diversion	1.00

### *Mill Levies for 1993 – 2004*

Year	City	Park	School	County	Garrison	State	Water	Total
1993	70.35	28.64	252.53	64.99	1.00	1.00	3.91	422.42
1994	72.54	27.74	252.15	67.30	1.00	1.00	5.00	426.73
1995	72.80	27.01	251.66	65.96	1.00	1.00	4.00	423.43
1996	72.04	26.70	251.06	64.12	1.00	1.00	4.00	419.92
1997	73.72	27.34	250.83	66.49	1.00	1.00	4.60	424.98
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	4.50	424.55
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76
2004	89.61	32.08	254.02	68.67	1.00	1.00	5.00	451.38

\*County Mill rate includes all other mill rates such as Weed, Vector and Soil Districts

## 2005 Exempt Properties

Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. Following is a breakdown of discretionary exemptions for the 2005 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 54,459,900	\$ 1,106,195
New Twin Home Construction	\$ 8,600,700	\$ 174,698
New Industry	\$ 1,172,800	\$ 26,469
PILOT	\$ 9,703,600	\$ 219,001
Remodeling - Residential	\$ 524,400	\$ 10,652
Remodeling - Commercial	\$ 234,100	\$ 5,283
Renaissance Zone - Residential	\$ 139,100	\$ 2,825
Renaissance Zone - Commercial	\$ 2,657,800	\$ 59,984
Tax Increment Financing (TIF)	\$ 11,695,000	\$ 237,550
Total	\$ 89,187,400	\$ 1,842,657

Yearly totals over the last three years reflect the changes in the exemptions that the City of West Fargo is granting:

Type	#	2005	#	2004	#	2003
New Single Family Homes	765	\$ 54,459,900	606	\$ 41,108,600	448	\$ 30,722,400
New Twin Home Construction	114	\$ 8,600,700	106	\$ 7,862,000		
New Industry	4	\$ 1,172,800	5	\$ 1,833,800	6	\$ 1,514,800
PILOT	12	\$ 9,703,600	13	\$ 10,716,600	13	\$ 10,518,000
Remodeling - Residential	9	\$ 524,400	9	\$ 462,800	7	\$ 332,300
Remodeling - Commercial	1	\$ 234,100	1	\$ 234,100	0	\$ -
Renaissance Zone - Residential	2	\$ 139,100	2	\$ 130,100	2	\$ 130,100
Renaissance Zone - Commercial	6	\$ 2,657,800	3	\$ 1,529,600	1	\$ 91,600
Tax Increment Financing (TIF)	44	\$ 11,695,000	12	\$ 8,001,800	11	\$ 7,947,900
Total		\$ 89,187,400.00		\$ 71,879,400.00		\$ 51,257,100.00

## 2004 - 2005 SALES RATIO ADJUSTMENT WORKSHEET

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The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property values are at market. It is the intent of the ND legislature that local assessors use the results of sales ratio studies as a guide in making and equalizing assessments of property.

The State Tax Department has usually granted a 5% leeway in our ratio studies. This means that our final ratio analysis should be between 95% and 105% with 100% being the ideal ratio. Our 2004 ratio study placed commercial property at 86.5% and residential property at 91%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within acceptable levels. For 2004 the reappraisal and trending of property increased commercial by 7% and residential by 7%.

Even with an increase of 7% for the commercial properties, West Fargo is not in compliance with the state. Typically the state has granted leniency to jurisdictions that are doing corrections such as performing mass reappraisals. We have completed our second year of a four year contract on our mass reappraisal and the state will hopefully take that into consideration.

	<u>COMMERCIAL</u>		<u>RESIDENTIAL</u>	
	2004	2005	2004	2005
True & Full Value	210,299,100	242,921,400	601,685,100	725,847,800
Supplementary Abstract				
Increases		17,762,800		82,658,600
Decreases	2,432,100		1,406,000	
Adjusted T&F Values (Line 1-Line 2 or 3)	207,867,000	225,158,600	600,279,100	643,189,200
Year T&F Sales Ratio	87%		91%	
Indicated Market Value (Line 4 / Line 5)	238,927,586		656,760,503	
Year T&F Market Value Ratio (2005 Line 4 / Line 6)		94%		98%
Market Value - 2001 T&F (Line 6 - 2005 Line 4)		13,768,986		13,571,303
Indicated Change Need to Reach 100% Value (Line 8 / 2005 Line 4)		6%		2%

## Interest Rates -v- New Homes

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Year of Construction	Number of New Homes Built in WF	Average Mortgage Rate
1975	71	9.00%
1976	129	8.90%
1977	87	8.80%
1978	114	9.40%
1979	53	10.70%
1980	38	12.60%
1981	2	14.60%
1982	35	14.80%
1983	39	12.40%
1984	25	12.00%
1985	32	11.30%
1986	50	9.90%
1987	35	8.90%
1988	44	9.00%
1989	42	9.80%
1990	56	9.70%
1991	51	9.00%
1992	69	7.80%
1993	135	7.00%
1994	95	7.30%
1995	115	7.62%
1996	101	7.72%
1997	112	7.67%
1998	206	7.06%
1999	169	7.14%
2000	152	8.17%
2001	240	7.10%
2002	326	6.63%
2003	501	6.48%
2004	629	5.67%

*Note: Mortgage Rate Source - National Average Contract  
Mortgage Rate For the Purchase of Previously Occupied Homes  
By Combined Lenders*

# Where your tax dollars go in the City of West Fargo

Water Resource 1%

City 20%

Park District 7%

School District #6 57%

Garrison Diversion 0%

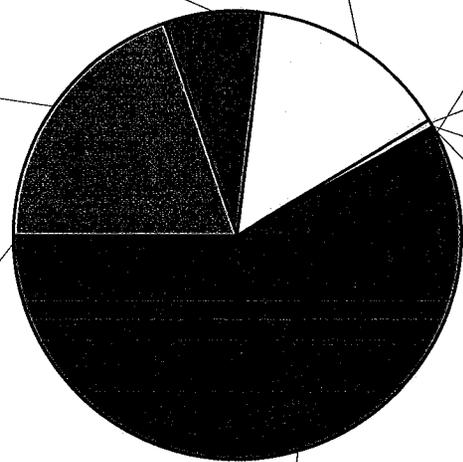
Soil 0%

Vector 0%

Weed 1%

State Med School 0%

- City
- Park District
- County
- Weed
- Vector
- Soil
- Garrison Diversion
- State Med School
- School District #6
- Water Resource



# *Where your tax dollar goes in the City of West Fargo*

## *Residential*

<b>City Levy</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
General	63.51	\$ 428.69	14.070%
Fire	8.47	\$ 57.17	1.876%
Airport	2.01	\$ 13.57	0.445%
Share of Specials	1.67	\$ 11.27	0.370%
Building	2.01	\$ 13.57	0.445%
Library	9.27	\$ 62.57	2.054%
S&I HWY #1		\$ -	0.000%
S&I HWY #2	2.67	\$ 18.02	0.592%
Total City	89.61	\$ 604.87	19.9%
<b>Park District Levy</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
General	16.67	\$ 112.52	3.693%
Share of Specials	9.24	\$ 62.37	2.047%
Social Security	1.17	\$ 7.90	0.259%
Rec Facilities	5.00	\$ 33.75	1.108%
Total Park District	32.08	\$ 216.54	7.1%
<b>Other Levies</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
County	65.00	\$ 438.75	14.400%
Weed	2.35	\$ 15.86	0.521%
Vector	1.00	\$ 6.75	0.222%
Soil	0.32	\$ 2.16	0.071%
Garrison Diversion	1.00	\$ 6.75	0.222%
State Med School	1.00	\$ 6.75	0.222%
School District #6	254.02	\$ 1,714.64	56.276%
Water Resource	5.00	\$ 33.75	1.108%
Total Others	329.69	\$ 2,225.41	73.0%
Total Mill Levy	451.38	\$ 3,046.82	100%

Formula for determining taxes

True & Full Value		x	Tax Rate		x	Mill Levy	=	Tax Dollars
150,000		x	0.045		x	0.45138	=	\$ 3,046.82

This information is prepared using the 2004 Mill Rate

# *Where your tax dollar goes in the City of West Fargo*

## *Commercial*

<b>City Levy</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
General	63.51	\$ 2,381.63	14.070%
Fire	8.47	\$ 317.63	1.876%
Airport	2.01	\$ 75.38	0.445%
Share of Specials	1.67	\$ 62.63	0.370%
Building	2.01	\$ 75.38	0.445%
Library	9.27	\$ 347.63	2.054%
S&I HWY #1		\$ -	0.000%
S&I HWY #2	2.67	\$ 100.13	0.592%
Total City	89.61	\$ 3,360.38	19.9%

<b>Park District Levy</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
General	16.67	\$ 625.13	3.693%
Share of Specials	9.24	\$ 346.50	2.047%
Social Security	1.17	\$ 43.88	0.259%
Rec Facilities	5.00	\$ 187.50	1.108%
Total Park District	32.08	\$ 1,203.00	7.1%

<b>Other Levies</b>	<b>Mill Rate</b>	<b>Tax Dollars</b>	<b>Percentage</b>
County	65.00	\$ 2,437.50	14.400%
Weed	2.35	\$ 88.13	0.521%
Vector	1.00	\$ 37.50	0.222%
Soil	0.32	\$ 12.00	0.071%
Garrison Diversion	1.00	\$ 37.50	0.222%
State Med School	1.00	\$ 37.50	0.222%
School District #6	254.02	\$ 9,525.75	56.276%
Water Resource	5.00	\$ 187.50	1.108%
Total Others	329.69	\$ 12,363.38	73.0%

Total Mill Levy	451.38	\$ 16,926.75	100%
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Formula for determining taxes

True & Full Value		x	Tax Rate		x	Mill Levy	=	Tax Dollars
750,000			0.05			0.45138		\$ 16,926.75

This information is prepared using the 2004 Mill Rate

## *Questions regarding West Fargo Values*

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- Question: How is my true and full value calculated in to actual tax dollars?
- Answer: Your true and full value is taken times  $4\frac{1}{2}\%$  if residential or 5% if commercial to obtain a taxable value. The taxable value is taken times the current mill rate to obtain your general consolidated tax.  
For example:  $\$100,000 \times .045 \times .45138$  (mills) = \$2031 (taxes)
- Question: How much are values in West Fargo increasing this year?
- Answer: Overall existing residential property received on the average a 7% increase in property valuation this year. Commercial property saw an overall increase of 6% based on the results of year two of our four year mass reappraisal.
- Question: How much of an exemption is given to the new homes in West Fargo?
- Answer: The maximum exemption given on a new single family home is \$75,000 for two years. This exemption is extended to the builder and the first buyer. Twin homes and town homes are only eligible to the first owner after the builder as the builder is not eligible for the exemption. This is according to state statute. This currently saves the property owner \$1,550 per year in taxes.
- Question: What is the amount of business exemptions that are currently being granted?
- Answer: We currently have 16 properties in West Fargo taking advantage of either a PILOT or New Industry exemption. The true and full valuation of those exempt properties is \$10,876,400.
- Question: What is the ratio between commercial and residential properties regarding overall value?
- Answer: Even as West Fargo strives to grow out of our bedroom community status, we are simply not doing it. People have found West Fargo a good place to live, but bringing in the jobs has been difficult. Residential properties total 76% of our tax base, apartment buildings are 7% and commercial properties are 17%. Apartment buildings containing over three rental units are taxed as commercial property.
- Question: How do our city taxes compare to other North Dakota cities?
- Answer: West Fargo is ranked fifth overall in taxable valuation. Our taxable valuation has increased in the last 10 years from \$26,841,337 to \$44,744,986. That is a growth rate of 67%. There is not another city in North Dakota that can boast of such growth.

## *Misconceptions about the Assessor's Work*

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There are many misconceptions about what an assessor's job is. The assessor is concerned with value, not taxes. The assessor's main concern is determining that all like properties are assessed alike and according to their current market value.

The assessor does not:

- Collect Taxes
- Calculate Taxes
- Assess Taxes
- Determine Tax Rates
- Assess Special Assessments
- Set Policy

Taxing jurisdictions such as schools, cities and townships, adopt budgets. This determines the mill levy, which is the rate required to raise the money budgeted. The taxes a property owner pays is proportional to the value of the property compared to the total valuation of the city.

## West Fargo City True & Full Value By Year

Year	Ag	Comm Lot	Comm Bldg	Res Lot	Res Bldg	Total	Increase	Comm	Res
1993	1,044,900	14,418,300	76,979,200	30,938,300	143,056,600	266,437,300		34%	65%
1994	839,200	14,861,900	77,772,600	35,787,400	156,177,200	285,438,300	7%	32%	67%
1995	806,800	15,570,900	82,423,900	40,086,600	173,903,200	312,791,400	10%	31%	68%
1996	905,600	16,005,500	84,870,700	42,723,900	199,136,800	343,642,500	10%	29%	70%
1997	886,000	16,936,100	90,318,100	47,366,500	214,027,800	369,534,500	8%	29%	71%
1998	614,100	19,508,900	95,611,900	57,226,900	232,434,500	405,396,300	10%	28%	71%
1999	558,900	24,916,800	108,069,400	63,628,700	249,323,200	446,497,000	10%	30%	70%
2000	541,100	26,529,600	123,022,600	68,551,800	275,328,400	493,973,500	11%	30%	70%
2001	465,600	30,181,600	131,233,900	72,395,700	308,296,100	542,572,900	10%	30%	70%
2002	364,700	35,114,500	143,966,200	81,210,700	350,090,100	610,746,200	13%	29%	71%
2003	425,700	38,245,000	149,970,200	94,549,400	409,080,500	692,270,800	13%	27%	73%
2004	565,300	43,851,000	166,089,700	135,604,400	465,983,800	812,094,200	17%	26%	74%
2005	424,900	45,935,000	184,953,900	147,345,700	578,502,100	957,161,600	18%	24%	76%

## 2005 True & Full Values by Addition

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
5	AIRPORT 1ST				12,600	392,200	404,800
10	ARBOR GLEN		2,549,500	8,326,800			10,876,300
11	ARBOR GLEN 2ND		315,600	1,516,800			1,832,400
12	ARBOR GLEN 3RD		55,900	363,400			419,300
19	ARMOUR IND PARK 2ND				63,700	242,000	305,700
20	ARMOUR IND PARK				268,400	589,000	857,400
26	BEAVER CREEK				725,100	710,000	1,435,100
25	B-D LAND				-		-
24	B-D LAND 2nd				94,200	158,000	252,200
27	BURLINGTON		1,226,400	83,900	435,000	2,055,600	3,800,900
28	BURLINGTON 2ND		292,800		365,800	3,173,400	3,832,000
30	BUTLER				460,000	2,531,000	2,991,000
31	BUTLER 2ND				122,000	690,000	812,000
32	BUTLER 3RD				30,600		30,600
36	BOGEY 2ND				256,000	1,529,300	1,785,300
37	BOGEY 3RD				150,100	198,700	348,800
40	CHARLESWOOD 1ST		2,720,700	13,846,700			16,567,400
41	CHARLESWOOD 2ND		544,400	2,297,500			2,841,900
42	CHARLESWOOD 3RD		992,900	5,705,800			6,698,700
43	CHARLESWOOD 4TH		531,400	2,784,400			3,315,800
44	CHARLESWOOD 5TH		253,500	1,373,200			1,626,700
45	CHARLESWOOD 6TH		1,546,500	7,729,600			9,276,100
46	CHARLESWOOD 7TH		343,300	1,699,200			2,042,500
47	CHARLESWOOD 8TH		1,499,500	8,040,100			9,539,600
48	CHARLESWOOD 9TH		307,700	1,682,100			1,989,800
49	CHARLESWOOD 10TH		620,000	3,308,500	67,200		3,995,700
50	CHATEAU CHEYENNE		1,246,900	3,082,500			4,329,400
53	CHARLESWOOD 11TH		2,676,500	12,910,500			15,587,000
54	CHARLESWOOD 12TH		112,000	634,500			746,500
55	CHARLESWOOD 13TH		566,800	2,217,600			2,784,400
56	CHARLESWOOD 14TH		486,700	2,010,700			2,497,400
57	CHARLESWOOD 15TH		1,120,900	3,474,300			4,595,200
58	CHARLESWOOD 16TH		2,348,300	4,939,400			7,287,700
59	CHARLESWOOD 17TH		1,146,100	563,600			1,709,700
51	CHARLESWOOD 18TH		231,400	632,700			864,100
52	CHARLESWOOD 19TH		381,300	1,228,800			1,610,100
72	CHARLESWOOD 20TH		102,800	76,300			179,100
73	CHARLESWOOD 21ST		1,198,800	922,300			2,121,100
60	CHARLESWOOD ESTATE 1ST		3,586,600	19,427,500			23,014,100
61	CHARLESWOOD ESTATE 2ND		1,512,200	9,029,700			10,541,900
62	CHARLESWOOD ESTATE 3RD		1,654,400	9,894,200			11,548,600
63	CHARLESWOOD ESTATE 4TH		240,500	1,130,100			1,370,600
64	CHARLESWOOD ESTATE 5TH		1,314,400	5,526,900			6,841,300
65	CHARLESWOOD ESTATE 6TH		442,700	1,904,500			2,347,200
66	CHARLESWOOD ESTATE 7TH		1,840,100	2,926,700			4,766,800
67	CHARLESWOOD ESTATE 8TH		83,000				83,000

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
69	CHARLESWOOD SCHOOL						-
70	DALSIN 1ST				140,800	297,000	437,800
75	DAKOTA TERRITORY 1ST				580,200	1,875,000	2,455,200
76	DAKOTA TERRITORY 2ND				698,700	1,437,000	2,135,700
77	DAKOTA TERRITORY 3RD				1,538,800	4,420,100	5,958,900
78	DAKOTA TERRITORY 4TH				902,900	4,263,000	5,165,900
79	DAKOTA TERRITORY 5TH		462,600	2,778,800	485,100		3,726,500
80	DAKOTA MACHINE 1ST	14,200			526,900	2,234,000	2,775,100
81	DAKOTA TERRITORY 6TH				1,130,000	2,179,000	3,309,000
83	DAKOTA TERRITORY 8TH				650,100	1,526,800	2,176,900
82	DAKOTA TERRITORY 9TH				721,400	1,277,000	1,998,400
84	DAKOTA TERRITORY 10TH				1,587,100	4,565,000	6,152,100
85	COMMERCIAL RESOURCES				180,000	2,126,000	2,306,000
95	DAVON 1ST				120,800	417,000	537,800
100	DAWNS		1,101,500	3,375,900			4,477,400
140	DUBOIS				57,300	214,800	272,100
181	EAGLE RUN 2ND		160,100	442,400			602,500
182	EAGLE RUN 3RD		2,908,300	7,243,700			10,152,000
183	EAGLE RUN 4TH		2,700,300	5,852,500			8,552,800
184	EAGLE RUN 5TH		1,752,400	4,415,800			6,168,200
185	EAGLE RUN 6TH		1,151,800	3,352,300			4,504,100
186	EAGLE RUN 7TH		365,800	1,999,000			2,364,800
187	EAGLE RUN 8TH		113,600		1,179,100	5,741,000	7,033,700
188	EAGLE RUN 9TH		1,586,700	3,971,800			5,558,500
189	EAGLE RUN 10TH		860,400	1,808,400			2,668,800
190	EAGLE RUN 11TH		1,764,600	4,968,200	1,367,200	4,476,000	12,576,000
191	EAGLE RUN 12TH				35,000		35,000
192	EAGLE RUN 13TH		1,274,500	119,200			1,393,700
193	EAGLE RUN 14TH		1,050,700	647,100			1,697,800
200	EASTRIDGE		88,800	379,300	88,800	161,400	718,300
300	EASTRIDGE 2ND		827,300	3,297,900	773,700	5,661,500	10,560,400
310	EASTRIDGE 3RD				59,900	281,600	341,500
400	EASTWOOD		603,300	2,215,400			2,818,700
500	EASTWOOD 2ND		1,724,700	7,411,800			9,136,500
550	ELMWOOD COURT		7,134,200	14,715,700			21,849,900
551	ELMWOOD COURT 2ND		716,500	1,069,500			1,786,000
600	FRANCIS 1ST		90,600	378,800	562,700	1,122,600	2,154,700
700	FRANCIS 2ND		1,227,200	5,244,000	403,200	1,914,100	8,788,500
701	GM		460,500	2,084,000			2,544,500
702	GATEWAY 1ST				587,000	549,500	1,136,500
703	GELLERS				183,800	688,000	871,800
704	GELLERS 2ND				540,400	762,100	1,302,500
708	GLENNS				159,300	1,037,000	1,196,300
709	GOLDENWOOD		965,400	221,300			1,186,700
710	HALVORSONS		2,977,300	13,808,400			16,785,700
800	HALVORSON IND PARK				894,000	2,080,700	2,974,700
825	HELFRICH				318,900	890,000	1,208,900
835	HUNTINGTON WOODS		2,749,700	11,679,500			14,429,200
850	HIGH SCHOOL				-	-	-
851	HOFER				74,300	439,000	513,300
852	HIGH SCHOOL 2ND				-	-	-

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
853	HOMESTEAD 1ST		1,227,100	8,252,500			9,479,600
854	HOMESTEAD 2ND		43,100	266,200			309,300
855	INN				170,700	791,500	962,200
857	INTERSTATE SEED 1ST				83,300	681,000	764,300
950	KNUTSON 1ST SUB				131,400	155,000	286,400
860	KOST				499,800	1,646,000	2,145,800
861	KOST 2ND				413,200	833,000	1,246,200
862	KOST 3RD				143,000	294,000	437,000
880	KASS				129,300		129,300
881	KASS 2ND		395,300	3,774,300			4,169,600
890	KAUTZMAN				119,600	980,000	1,099,600
895	KITTLESON 1ST				90,400	82,900	173,300
900	LENZMEIER		1,935,400	6,656,400	155,000	672,400	9,419,200
910	LENZMEIER 2ND		2,356,200	9,690,600	92,300	463,600	12,602,700
911	LENZMEIER 3RD		121,300	641,200	12,200	8,000	782,700
912	LENZMEIER 4TH		616,500	3,935,500			4,552,000
950	KNUTSON 1ST SUB				131,400	155,000	286,400
1000	LEPIRDS		1,362,600	5,135,100	408,200	1,110,000	8,015,900
1001	LEPIRDS 2ND		335,200	715,200	73,300		1,123,700
1100	LOBERGS		259,500	918,200			1,177,700
1140	MAIN AVE				675,100	2,787,400	3,462,500
1200	MCDERMOTTS		26,000	115,300	199,200	869,000	1,209,500
1300	MCDERMOTTS 2ND				847,800	4,953,400	5,801,200
1301	MCDERMOTTS 3RD				119,100	694,000	813,100
1325	MEADOWBROOK PARK		57,600	641,900	40,700	25,000	765,200
1350	MEADOWRIDGE 1ST		1,984,700	10,876,100	63,800	531,200	13,455,800
1360	MEADOWRIDGE 2ND		1,026,400	4,921,700			5,948,100
1361	MEADOWRIDGE 2ND RPL		137,100	1,149,700			1,286,800
1370	MEADOWRIDGE 3RD		456,000	4,182,500			4,638,500
1375	MEADOWRIDGE 4TH		509,800	2,500,400			3,010,200
1380	MEADOWRIDGE 5TH				185,000	1,538,800	1,723,800
1386	MEADOWRIDGE 7TH		511,800	3,576,900			4,088,700
1387	MEADOWRIDGE 8TH				87,000	394,600	481,600
1388	MEADOWRIDGE 9TH		212,400	1,118,700			1,331,100
1389	MEADOWRIDGE 10TH		202,700	1,285,700			1,488,400
1390	METCALF		27,700	68,800	37,000		133,500
1391	MEADOWRIDGE 11TH		197,500	1,215,600			1,413,100
1392	MEADOWRIDGE 12TH		120,900	709,500			830,400
1393	MEADOWRIDGE 13TH		58,500	331,300			389,800
1394	MEADOWRIDGE 14TH				124,500	767,000	891,500
1395	MEADOWRIDGE 15TH		51,200	228,000	36,800		316,000
1398	MELROE 1ST				358,800	140,000	498,800
1400	MEYERS 1ST		2,388,500	7,556,300	418,700	2,650,300	13,013,800
1410	MEYERS 1ST REPLAT				67,900	720,000	787,900
1450	MEYERS 2ND		3,164,500	15,045,200	679,300	4,131,500	23,020,500
1451	MEYERS 3RD		56,600	574,800			631,400
1452	PARK		181,800	681,100			862,900
1453	PINEWOOD 1ST		474,500	1,824,600			2,299,100
1454	PRAIRIE PARK				244,500	2,004,000	2,248,500
1455	PRAIRIE REARRANGEMENT		578,700	2,302,600			2,881,300
1456	MEYERS 4TH				561,600	1,518,600	2,080,200

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
1457	MEYERS 5TH		98,900	748,900			847,800
1458	PINEWOOD 2ND		493,000	3,000,200			3,493,200
1459	PINEWOOD 3RD		120,500	462,600			583,100
1460	MIDWAY SUB		57,400	172,800	1,273,100	3,505,000	5,008,300
1461	MIDWAY 1ST				261,700	1,332,000	1,593,700
1462	MIDWAY 2ND				312,100	1,020,000	1,332,100
1463	PINEWOOD 4TH		55,000	543,200			598,200
1464	PRAIRIE PARK 2ND		321,800	2,450,500			2,772,300
1465	MIDLAND 1ST				387,600	5,645,000	6,032,600
1466	MIDLAND 2ND				278,100	1,429,000	1,707,100
1470	MILLER BROTHERS				355,400	1,773,000	2,128,400
1480	PIONEER CENTER				1,539,900	3,784,100	5,324,000
1485	OAKHAVEN				346,800	370,000	716,800
1490	OAKWOOD BEND		729,000	536,900	132,200	694,000	2,092,100
1495	PRAIRIE SUN				130,000	1,666,000	1,796,000
1500	RIDGEVIEW		186,300	617,400			803,700
1600	RIVERSIDE 1ST		3,695,100	13,159,700	136,000	870,300	17,861,100
1700	RIVERSIDE 2ND		357,200	1,252,700	5,300	15,500	1,630,700
1740	ROSEBERG 1ST				121,900	382,000	503,900
1775	SANDHILL SUB				34,000	56,000	90,000
1776	SANDHILL 2ND SUB				34,800	-	34,800
1800	SHEYENNE 1ST		643,300	2,099,900			2,743,200
1900	SHEYENNE 2ND		112,800	441,600			554,400
1910	SHEYENNE PARK		878,100	5,460,800			6,338,900
1920	SHEYENNE PARK 2ND		85,700	489,300			575,000
1921	SHEYENNE PARK 3RD		855,400	5,179,700			6,035,100
1922	SHEYENNE PARK 4TH		1,556,400	10,024,300			11,580,700
1940	SIMPSONS		148,900	420,900			569,800
1950	SIMPSONS 2ND		627,500	2,140,600			2,768,100
1955	SIMPSONS 2ND REPLAT		81,900	92,100			174,000
1960	SIMPSONS 3RD		601,800	2,007,800			2,609,600
1965	SIMPSONS 4TH		57,000	102,400			159,400
1970	SOMMERSET		-	-			-
1980	SOMMERSET 2ND		831,800	3,874,100			4,705,900
1981	SOMMERSET 3RD		708,400	3,351,500			4,059,900
1982	SOMMERSET 4TH		288,100	1,557,300			1,845,400
1983	SOMMERSET 5TH		647,600	3,388,400			4,036,000
1984	SOMMERSET 6TH		1,871,200	8,238,300			10,109,500
1985	SOMMERSET 7TH		359,700	2,024,000			2,383,700
2000	SOUTHDALE		1,694,300	6,207,500	526,000	2,572,700	11,000,500
2050	SOUTHPARK				288,900	1,247,700	1,536,600
2052	STERLING 1ST				242,400	819,000	1,061,400
2055	STRATA				100,000	439,400	539,400
2060	STEFFES 1ST		80,700	726,000	344,800	569,000	1,720,500
2064	STEFFES 2ND				187,600	973,000	1,160,600
2065	STEFFES 3RD				168,800	471,000	639,800
2066	STEFFES 4TH				233,800	950,000	1,183,800
2053	STERLING IND PARK 1ST				541,000	362,000	903,000
2054	STERLING IND PARK 2ND				283,000	75,000	358,000
2056	STERLING IND PARK 3RD				51,900	81,000	132,900
2057	STERLING IND PARK 4TH				377,100		377,100

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
2070	STOCKYARDS CORNER		1,415,000	7,433,600	305,200	1,199,000	10,352,800
2071	STOCKYARDS CORNER 2ND				265,500	1,440,700	1,706,200
2072	STOCKYARDS CORNER 3RD				229,100	1,122,000	1,351,100
2073	STOCKYARDS CORNER 4TH		77,600	408,900			486,500
2100	SUKUTS ESTATES		1,039,800	3,417,800	862,100	2,682,100	8,001,800
2200	SUKUTS 2ND		921,000	3,077,200	274,800	1,704,400	5,977,400
2300	SUKUTS 3RD		1,606,200	6,436,000	251,500	1,071,900	9,365,600
2340	SUNTREE VILLAGE 1ST		451,200	3,165,500			3,616,700
2341	SUNTREE VILLAGE 2ND		845,400	5,355,000			6,200,400
2342	SUNTREE VILLAGE 3RD		142,100	837,500	172,900	1,413,500	2,566,000
2400	SUKUTS, HERMAN		93,600	448,500			542,100
2500	TINTES 1ST		305,400	1,177,400			1,482,800
2600	TINTES 2ND		494,300	2,023,800	594,000	2,705,000	5,817,100
2700	TINTES 2ND - PARK		168,700	801,500			970,200
2800	THC 1ST				357,700	1,882,000	2,239,700
2900	THC 2ND		1,386,500	6,646,100			8,032,600
2910	THC 2ND - REPLAT						
2915	THC 3RD				22,700		22,700
2920	THC 4TH		33,800	335,600			369,400
2950	TLC		2,177,100	10,913,400	420,000	2,998,000	16,508,500
2951	TLC 2ND		1,667,300	8,887,700			10,555,000
2952	TLC 3RD		1,226,900	5,882,500	131,400	122,900	7,363,700
2953	TLC 4TH		473,400	2,436,500			2,909,900
2954	TLC 5TH				124,300	1,021,200	1,145,500
2955	TLC 6TH				72,000	672,000	744,000
2956	TLC 7TH				73,000	684,900	757,900
2957	TLC 8TH		267,800	1,721,100			1,988,900
2958	TLC 9TH		256,900	1,164,400			1,421,300
2959	TLC 10TH		145,400	668,100			813,500
2960	TLC - RPLT 1-6		116,000	1,342,400	984,200	4,804,000	7,246,600
2961	TLC 11TH		190,500	1,162,700			1,353,200
2962	TLC 12TH				157,200	1,294,300	1,451,500
2963	TLC 13TH		129,500	960,600			1,090,100
2964	TLC 14TH				82,600	347,000	429,600
2965	TLC 15TH				707,900	3,383,900	4,091,800
2970	TLC - RPLT 4-5		1,611,000	7,136,300			8,747,300
2995	TRI-STATE				316,500	1,313,000	1,629,500
3000	UNPLATTED - WFGO	393,100	389,300	1,252,900	4,031,400	16,526,400	22,593,100
3050	UNPLATTED - RIVERSIDE	17,600	297,600	997,400	884,600	12,567,400	14,764,600
3055	WANZEK				180,000	798,000	978,000
3060	WF COMMONS						
3061	WF COMMONS 2ND				453,100	2,668,000	3,121,100
3100	WFIC		2,654,300	9,432,800			12,087,100
3200	WFIC 2ND		3,425,700	11,479,400			14,905,100
3300	WFIC 3RD		634,100	2,154,100			2,788,200
3350	WESTGO COMMERCIAL				185,500	701,000	886,500
3351	WESTGO COMMERCIAL 2ND				244,600	663,000	907,600
3352	WESTGO COMMERCIAL 3RD				139,900	334,000	473,900
3353	WESTGO COMMERCIAL 4TH				91,500	368,000	459,500
3375	WESTPORT BEACH		1,879,600	211,000	161,300		2,251,900
3400	WESTWOOD		2,432,800	7,420,200			9,853,000

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
3420	WESTWYND 1ST		696,300	3,861,600			4,557,900
3421	WESTWYND 2ND		624,500	3,356,200			3,980,700
3422	WESTWYND 3RD		239,600	1,350,400			1,590,000
3423	WESTWYND 4TH		637,200	3,653,300			4,290,500
3424	WESTWYND 5TH		669,500	3,895,900			4,565,400
3425	WESTWYND 6TH		1,233,000	6,708,400			7,941,400
3450	WOODLINN WEST		199,300	1,516,600			1,715,900
3451	WOODLINN 2ND		61,900	446,000			507,900
3452	WOODLINN 3RD		38,000	61,300			99,300
3500	WYUMS 1ST		961,300	3,634,600			4,595,900
3600	WYUMS 2ND		352,100	1,950,800			2,302,900
3700	WYUMS 3RD		444,000	4,844,300			5,288,300
3800	THE YARDS				360,800		360,800
<b>Totals</b>		424,900	147,345,700	578,502,100	48,829,500	194,091,900	969,194,100
Less TIF Value		5,400			2,706,600	8,983,000	11,695,000
		419,500	147,345,700	578,502,100	46,122,900	185,108,900	957,499,100

**Note:**

The totals on this sheet contain all the TIF values; however, the computer disk will not contain the TIF values and they must be hand entered into the County's Assessment Roll. See the attached TIF Assessment Roll.

**Last Changes Made:**

4/6/2005

## *Duties of Board of Equalization*

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As appeared in City Scan

This overview of the Board of Equalization duties appeared in an issue of City Scan and does simplify the statute for easier understanding.

### Board of Equalization

What are the duties of the city board of equalization?

The city board of equalization is responsible for equalizing the assessment role within the city. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation as is reasonable and just in order to make taxation uniform. The valuation of any property returned by the assessor may not be increased by more than twenty-five percent without first giving the owner notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last known place of residence. (NDCC 57-11-03)

During the session of the city board of equalization, any person feeling aggrieved by anything in the assessment roll may apply to the board for the correction of the alleged errors, and the board may correct the errors as it may deem just. (NDCC 57-11-04)

The board of equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. (NDCC 57-11-05)

Who is on the city board of equalization?

The city board of equalization consists of the members of the city governing body. The executive officer of the city governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business. (NDCC 57-11-01)

When does the city board of equalization meet?

The city board of equalization shall meet at the usual place of the city governing body on the second Tuesday in April in each year. The board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the city auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the board of equalization meeting will be held, provided that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of the meeting by the city auditor at least ten days before the meeting. (NDCC 57-11-01)

What are the duties of the city auditor with regard to the board of equalization?

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation and of all other proceedings. Within ten days after the completion of the equalization of the assessment, the city auditor shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. (NDCC 57-11-02)

# *City Board of Equalization Statute*

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## Chapter 57-11 City Board of Equalization

### Section

- 57-11-01. Membership of Board - Quorum - Meeting
- 57-11-02. Duties of Auditor
- 57-11-03. Duties of Board - Limitation on Increase - Notice
- 57-11-04. Application for correction of assessment
- 57-11-05. Adding property to assessment list
- 57-11-06. No reduction after session of Board - Exception
- 57-11-07. Effect of failure of Board to meet

### 57-11-01. Membership of Board - Quorum - Meeting.

1. The Board of Equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city on the second Tuesday in April each year. The executive officer of the governing body shall act a chairman, but in his absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.
2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the county director of tax equalization may designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each such city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the county and posted at the usual place of meeting at least ten days before such meeting.

57-11-02. Duties of Auditor. The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with his certificate that the assessments are correct as equalized by the

city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

57-11-03. Duties of Board - Limitation on Increase - Notice. At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as is reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor may 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. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or his agent or by leaving a copy at his last known place of residence.

57-11-04. Application for correction of assessment. During the session of the board, any person, or the attorney or agent of any person 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 real property, and the board may correct the errors as it may deem just.

57-11-05. Adding property to assessment list. The board of equalization shall place upon and add to assessment roll any real property subject to taxation which has been omitted by the owner or the assessor and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

57-11-06. No reduction after session of Board - Exception. After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization may change or alter any assessment. Neither may the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement, or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

57-11-07. Effect of failure of Board to meet. The failure of the board of equalization to hold its meeting does not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.