

BOARD OF EQUALIZATION

April 11, 2023

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BOARD OF EQUALIZATION CITY OF MINOT

The City Council of the City of Minot convened as the 2023 Board of Equalization on April 11, 2023, at 5:30 p.m. in the City Council Chambers of the Minot City Hall.

Members Present:

Burlingame, Evans, Jantzer, Olson, Podrygula, Ross

Members Absent:

Pitner

Others Present:

City Clerk, Assistant City Assessor Druse, Senior Property Appraisers Schlecht, Maragos, and Lovelace.

Mayor Ross presiding.

REVIEW OF ASSESSMENT TOTALS

The Assessor's Annual Report was presented to council. The report presented to the City Council informs that NDCC-57-02-11 requires that assessments reflect actual market value due to new construction, annexations, and properties coming on the tax roll from a prior exemption.

The city's residential assessments were 12.8% below selling price last year and commercial properties were 15.5% below selling price last year. The average commercial valuation was increased about 8.4% and the average residential valuation was increased by roughly 5.9%. The 2023 True and Full Value as of April 1st, 2023, is estimated to be approximately \$5,353,654,000 or about a 11.77% increase from last year.

The median residential assessment increased about 5.94% from \$202,000 to \$214,000 as compared to the 8.02% from \$187,000 to \$202,000 from 2021 to 2022. All other classes of commercial building assessments were trended upwards about 10.8% from a median of \$500,000 to \$554,000. This is compared to a 5.7% increase last year.

There were 1081 residential sales that were qualified to be used in the 2022 state board residential sales ratio study. There were 89 commercial properties that were used in the 2022 state board commercial sales ratio study that would have included all types of commercial properties. The neighborhoods assessed were Longfellow, Perkett, and Arrowhead Shopping Center in Minot.

PROPERTY OWNER APPEALS

Garrett Lien assessment appeal on property located at 2801 2nd Ave SW

Garrett Lien, property owner, appeared before the committee to appeal the assessment on the property located at 2801 2nd Ave SW. Garrett discussed how he was not present during the assessment which did not allow for the assessors to access the inside of the home. The assessment card shows a finished basement but the basement is not complete. Assistant City Assessor, Damon Druse, told the committee he would work with Garrett to schedule a site review.

Alderman Jantzer moved the Board of Equalization request a no change pending an on-site review.

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Motion seconded by Alderman Burlingame and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Leo Duchsherer assessment appeal on property located at 2812 2nd Ave SW

Leo Duchsherer, property owner, appeared before the committee to appeal the assessment on the property located at 2812 2nd Ave SW. Leo is slowly working on his home to renovate after the flood. He did not recall receiving paperwork or a city employee coming by the home. His property assessment increased \$41,000 and he was hoping to get clarification on the increase. Damon discussed how in May of 2022 the review area was set, letters to the property owners were sent out, the Assessor's Office did receive some mail back, the letter was resent to homeowner, the employees went door-to-door and place yellow slips for on door for residents who did not call in.

Alderwoman Evans moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderwoman Olson and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Steve and Bonnie Beaudoin assessment appeal on property located at 311 4th St NW

Steve Beaudoin, property owner, appeared before the committee to appeal the assessment on the 4 plex property located at 311 4th St NW. Steve mentioned he is trying to keep rent reasonable but the tax increase of \$63,000 makes it difficult. He had a fair market assessment done last year and will provide to the city.

Alderwoman Olson moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Jantzer and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Jon Backes assessment appeal on property located at 2809 5th St SW

Jon Backes, property owner, appeared before the committee to appeal the assessment on the property located at 2809 5th St SW. Jon mentioned this was a 4 plex in SW Minot and the tax increase was 14.5%. He has not increased rent but there has been a major increase in costs. He would like to work with the Assessor's Office to do a walk-thru and provide additional information.

Alderwoman Olson moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Jantzer and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Jon Backes assessment appeal on property located at 530 20th Ave SW

Jon Backes, managing partner, appeared before the committee to appeal the assessment on the property located at 530 20th Ave SW. This property has a long-term lease with Trinity which does not allow them to increase rent. The tax increase was 10.5% higher than last year.

Alderwoman Olson moved the Board of Equalization request a no change pending an on-site review.

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Motion seconded by Alderman Burlingame and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

MACEDC assessment appeal on property located at 4900 Railway Avenue

Mark Lyman with MACEDC appeared before the committee to appeal the assessment on the property located at 4900 Railway Avenue. Damon Druse talked with the committee about the complex area with restrictions on the parcel and it is a unique assessment for Minot. Mark Lyman mentioned this was for the intermodal facility and that is why it is unique to find comparable assessments. This is a nonprofit entity trying to resolve concerns, satisfy banks, and agreements with BNSF.

The intermodal facility has three lots. Lot 1 had a significant reduction in value due to being agricultural zoned and not commercial. Lot 3 has a lease to rail facilities and it has an agreement. Lot 2 is the lot MACEDC and the Assessor's Office are working together on to get the assessment. The lot is a valuable lot if used for a certain purpose such as the intermodal facility but Mark Lyman does not believe it should be assessed at \$3-4 million.

Alderwoman Evans moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Jantzer and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Taylor Wilson assessment appeal on property located at 13 3rd Ave SW

Taylor Wilson appeared before the committee to appeal the assessment on the property located at 13 3rd Ave SW. This property is the Thompson Apartment Complex. Taylor would like to work with the Assessor's Office to schedule an on-site visit.

Alderman Jantzer moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Burlingame and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Trinity Leased Medical Clinic appeal on property located at 2815 16th St SW

Taylor Wilson appeared before the committee to appeal the assessment on the property located at 2815 16th St SW, Trinity Leased Medical Clinic. This leased space is in a 15-year Master Agreement Lease and there was a significant change in the assessed value.

Alderwoman Evans moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderwoman Olson and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Trinity Health Center assessment appeal on property located at 2305 37th Ave SW

Taylor Wilson appeared before the committee to appeal the assessment on the property located at 2305 37th Ave SW, Trinity Health Center. Taylor wanted to discuss with the committee using the previous valuation at 50% of the total construction costs since it is a nonpermitted/nonfunctional hospital. Taylor is requesting the committee use the prorated value until Trinity receives a certificate of occupancy.

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Damon discussed with the committee this assessment was done in February. The Assessor's Office does not do the assessment based on the operational factors, they look at the work completed on the construction aspect. When the Trinity Hospital was toured it was fully close to fully complete other than the 6th floor. The Trinity Hospital was assessed at a \$299 million building. Alderwoman Evans states the role is to use the true and full value of the properties, this is a nonoperational building, there is no certificate of occupancy issued and all those reasonings make this non-licensed/uncertified hospital.

Alderwoman Evans moved the Board of Equalization prorate the assessed value to \$187,000,000 until Trinity has received the certificate of occupancy.

Motion seconded by Alderman Podrygula and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross; nays: none.

Mark Enget assessment appeal on property located at 116 University Ave W

Mark Enget appeared before the committee to appeal the assessment on the property located at 116 University Ave W. Mark and Roxane own multiple apartment buildings within Minot. They are older apartments and require more maintenance and repairs. He asked the Assessor's Office to do an on-site visit and to look at financial statements.

Alderman Jantzer moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Burlingame and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross; nays: none.

Mark Enget assessment appeal on property located at 409 24th Ave NW

Mark Enget appeared before the committee to appeal the assessment on the property located at 409 24th Ave NW. Mark and Roxane own multiple apartment buildings within Minot. They are older apartments and require more maintenance and repairs. He asked the Assessor's Office to do an on-site visit and to look at financial statements.

Alderwoman Olson moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Jantzer and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross; nays: none.

Mark Enget assessment appeal on property located at 504 18th Ave SE

Mark Enget appeared before the committee to appeal the assessment on the property located at 504 18th Ave SE. Mark and Roxane own multiple apartment buildings within Minot. They are older apartments and require more maintenance and repairs. He asked the Assessor's Office to do an on-site visit and to look at financial statements.

Alderwoman Olson moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderwoman Evans and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross; nays: none.

Mark Enget assessment appeal on property located at 600 8th St SW

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Mark Enget appeared before the committee to appeal the assessment on the property located at 600 8th St SW. Mark and Roxane own multiple apartment buildings within Minot. They are older apartments and require more maintenance and repairs. He asked the Assessor's Office to do an on-site visit and to look at financial statements.

Alderman Jantzer moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Burlingame and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Mark Enget assessment appeal on property located at 527 22nd Ave NW

Mark Enget appeared before the committee to appeal the assessment on the property located at 527 22nd Ave NW. Mark and Roxane own multiple apartment buildings within Minot. They are older apartments and require more maintenance and repairs. He asked the Assessor's Office to do an on-site visit and to look at financial statements.

Alderman Burlingame moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderman Jantzer and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

Mark Enget assessment appeal on property located at 2105 5th St NW

Mark Enget appeared before the committee to appeal the assessment on the property located at 2105 5th St NW. Mark and Roxane own multiple apartment buildings within Minot. They are older apartments and require more maintenance and repairs. He asked the Assessor's Office to do an on-site visit and to look at financial statements.

Alderman Jantzer moved the Board of Equalization request a no change pending an on-site review.

Motion seconded by Alderwoman Olson and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

RESOLUTION EQUALIZING 2023 ASSESSMENTS - ADOPTED

Alderwoman Olson moved for adoption of the resolution equalizing assessments for 2023 as adjusted by the 2023 Board of Equalization as follows:

- WHEREAS, members of the City Council of the City of Minot, North Dakota, met to organize as the City of Minot Board of Equalization on Tuesday, April 11, 2023, at 5:30 p.m. in the City Council Chambers and a quorum being present, and
- WHEREAS, the Board of Equalization began the work of equalizing property assessments for the year 2023, until its work was complete, and
- WHEREAS, the Board of Equalization heard applications by aggrieved parties on the assessments shown in the assessment roll, the board acted upon such applications, and
- WHEREAS, the Board of Equalization made any necessary changes in the assessment roll.

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NOW, THEREFORE, BE IT RESOLVED, that the assessments made by the City Assessor of the City of Minot, filed with the City Clerk of the City of Minot, reviewed, corrected and adjusted by the City of Minot Board of Equalization, are hereby authorized in accordance with Chapter 57-11 of the North Dakota Century Code and are hereby certified to the Ward County Auditor as the correct and equalized assessment roll for the City of Minot, North Dakota, for the year 2023.

Motion seconded by Alderman Jantzer and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

THE FOLLOWING PROPERTY WAS A WRITTEN APPEAL TO BE READ INTO MINUTES

Michael and Shirley Stenvold notified the City Assessors Office of their grievance or complaint regarding their 2023 assessment. Damon stated his department did a walk thru and they are currently waiting for additional information to be provided from Michael and Shirley Stenvold.

Alderwoman Olson moved the Board of Equalization request a no change pending owner providing the requested additional information.

Motion seconded by Alderwoman Olson and carried by the following roll call vote: ayes: Burlingame, Evans, Jantzer, Olson, Podrygula, Ross: nays: none.

2023 EQUALIZED TAXABLE VALUATIONS

The 2023 equalized taxable valuations for the City of Minot were therefore determined to be as follows following adjustment:

Commercial	\$2,177,947,000
Residential	\$3,053,976,000
<u>Agriculture</u>	<u>\$ 1,888,000</u>
Total	\$5,233,811,000
	less utilities

ADJOURNMENT

There being no further business, Mayor Ross adjourned the 2023 Board of Equalization, sine die, at 6:44 p.m.

ATTEST:

APPROVED:

Mikayla McWilliams
Mikayla McWilliams, City Clerk

Thomas Ross
Thomas Ross, Mayor