

BOARD OF EQUALIZATION

April 14, 2020

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BOARD OF EQUALIZATION CITY OF MINOT

The City Council of the City of Minot convened as the 2020 Board of Equalization on April 14, 2020, at 5:30 p.m. in the City Council Chambers of the Minot City Hall.

Members Present:

Sipma, Jantzer(phone), Olson(phone), Podrygula(phone), Straight(phone), Wolsky, Pitner(phone)

Members Absent:

None

Others Present:

City Clerk, Assistant City Assessor Druse, Senior Property Appraiser Schlecht, Property Assessment Specialist Quakkelaar, Finance Director Lakefield, City Manager Barry (phone), City Attorney Hendershot (phone)

Mayor Sipma 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 report showed that City of Minot residential properties in 2019 sold on average about 5% lower than the 2019 assessed value. The median residential assessment for a residential property increased about 2% to \$183,000 for 2020.

The Assistant City Assessor gave a short synopsis of the review process.

ACTION ON ASSESSMENT APPEALS AND RECOMMENDATIONS:

Personal appeals were read into the minutes and were addressed by the Board of Equalization in attendance.

Mayor Sipma stated, appointments to committees are not necessary for this meeting because of the social distancing modifications that have been made. There are two representatives speaking of behalf of their appeals via telephone.

Haliburton Energy Services assessment appeal on property located at 200 72nd St SE

Shelby Mathew, Property Tax Manager for Haliburton Energy Services appeared before the committee, via phone bridge, to appeal the assessment on commercial property located at 200 72nd St SE. The nature of the concern related to a broker estimate of \$1-2 million in 2019, and a listing for sale of \$3 million in March 2020. The nature of his concern was that it is a large parcel, with numerous specialized buildings. He feels that it would be difficult to sell. Mr. Druse informed the committee that the property has already been reduced by \$2.7 million due to the changes in the energy industry. It was also discussed the building had been occupied until December 31, 2019, and that was included in the assessment. The information provided by the tax manager can be used for the 2021 assessment. The committee asked various questions of both Mr. Montgomery and Mr. Druse.

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Alderman Straight moved the Board of Equalization take the following action:

Haliburton Energy Services MI22.C15.000.0030
Commercial 200 72nd At SE

Affirm the City’s assessment of \$6,688,000

Motion seconded by Pitner, and carried by the following roll call vote: ayes: Olson, Jantzer, Podrygula, Sipma, Straight, Wolsky, Pitner: nays: None

Clay Dubovoy assessment appeal on property located at 1600 13th St SW

Clay Dubovoy called in on phone bridge to appeal the assessment on residential property located at 1600 13th St SW. The nature of his concern was that he felt he has a right to privacy and the assessment process was intrusive. Mr. Dubovoy was informed of the NDCC wording and the standards set by the IAAO. He stated he disagrees with the process. The committee asked him to make an appointment to allow an appraiser from the Assessor’s staff to walk through the house and do an inspection and update the property card when social distancing requirements are re-evaluated. The Council requested the assessor staff send Mr. Dubovoy property comps and information regarding the assessment process.

Alderman Wolsky moved the Board of Equalization take the following action:

Clay Dubovoy MI26.543.000.0220
Residential 1600 13th St SW

No change of True & Full Value of \$281,000 more information needed

Motion seconded by Jantzer and carried by the following roll call vote: ayes: Olson, Jantzer, Podrygula, Sipma, Straight, Wolsky, Pitner: nays: None

THE FOLLOWING PROPERTIES WITH WRITTEN OR VERBAL APPEALS ARE READ INTO THE MINUTES:

The following property owners have notified the City Assessors Office of their grievance or complaint regarding their 2020 assessment. All written appeals received by our office are to be treated as if they appeared in person to the 2020 City of Minot Board of Equalization meeting and should be included in the meeting minutes.

Most property owners below have either agreed to an on-site review once operations in our office return to normal or have not responded to our request to contact our office regarding the next steps to resolve their concern and/or were provided comparable information. Many of the properties listed below were estimated during the annual review area cycle and require an on-site review by our office to move forward.

Residential Properties

Parcel Number	Address #	Address Street	Name	Property Status
MI26.358.040.0140	1721	5TH ST SW	FOLEY, STEVEN M	ESTIMATED
MI23.021.820.0150	911	4TH ST SW	THOMPSON, JOSH	ESTIMATED
MI01.D14.030.0190	162	MULBERRY LP NE	MEDLIN, ASHLEY AND JOSHUA	INSPECTED

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MI26.572.000.1515	1515	18TH AVE SW	HANCOCK, TARA	ESTIMATED
MI26.361.000.0050	406	17TH AVE SW	ROBINSON, ANDREW A	ESTIMATED
MI26.358.040.0120	1729	5TH ST SW	OPOZDA, DONALD L & REBECCA C	ESTIMATED
MI26.410.000.0170	1813	8TH ST SW	ZAHURSKY, MAVIS	ESTIMATED
MI30.919.000.0020	1319	14TH AVE SE	RACINE, LANCE & SHEILA	ESTIMATED
MI26.380.030.0100	1327	7TH ST SW	FRANCIS, URBAN L. JR. & ANTONIA	REFUSED ENTRY
MI23.021.340.0120	712	5TH AVE SW	HARCHENKO, VERN A	ESTIMATED
MI26.414.020.0050	1105	18 1/2 AVE SW	KRAFT, MITCH & JANET	REFUSED ENTRY
MI26.543.000.0630	1719	13TH ST SW	BAUER, PAUL M & BEVERLY A	ESTIMATED
MI26.411.010.0070	1833	10TH ST SW	BAKKE, JEROME; VIRGINIA & GREGORY	INSPECTED
MI26.381.030.0110	1322	5TH ST SW	NEVINS, LLOYD DALE & DAVIS, RANDY	ESTIMATED
MI23.021.880.0260	411	10TH AVE SW	RINGDAHL, RICHARD L & JUDY F	ESTIMATED
MI26.399.000.0910	1217	5TH ST SW	PACKULAK, EVONNE	INSPECTED
MI26.420.000.0040	1512	18TH AVE SW	SNYDER, SHARRON M	ESTIMATED
MI26.543.000.0540	1312	17 1/2 AVE SW	MELOM, NEIL C & MARLENE F	ESTIMATED
MI26.418.000.0440	1419	19TH AVE SW	REDDIG, JAMES F & KAYLENE J	INSPECTED
MI26.358.130.0060	1730	9TH ST SW	HAUGEBERG, LOWELL D & KAY F	INSPECTED
MI26.358.070.0100	510	18TH AVE SW	NELSON, JONAS A & DAWN R	ESTIMATED
MI26.288.153.0413	1200	16TH AVE SW	HOWE INVESTMENTS LLP	INSPECTED
MI 26.599.000.1828	1828	15 1/2 ST SW	JOHNSON, MICHELE	INSPECTED
MI26.599.000.1824	1824	15 1/2 ST SW	DAHL, VANESSA	ESTIMATED
MI26.599.000.1822	1822	15 1/2 ST SW	FELAND FAMILY REV TRUST	ESTIMATED
MI26.599.000.1826	1826	15 1/2 ST SW	DOMRES, MARLENE	ESTIMATED
MI26.243.030.0070	901	14TH AVE SW	TROXEL, GORDON & IRENE	VACANT LAND
MI26.424.030.0032	1105	19TH AVE SW	ANHORN, TRAVIS & SHARI	REFUSED ENTRY
MI26.543.000.0220	1600	13TH ST SW	DUBOVOY, CLAY & ANGELINE	REFUSED ENTRY

Commercial Properties

MI22.C15.000.0030	200	72ND ST SE	HALIBURTON ENERGY SERVICES	COMMERCIAL
MI26.799.010.0000	1630	BROADWAY S	KREBSBACH REALTY CO (DBA TACO BELL)	COMMERCIAL
MI10.C51.000.0010	2301	LANDMARK DR	SUNRISE HOSPITALITY, LLC (HYATT HOUSE)	COMMERCIAL

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MI36.858.000.0030	101	28TH AVE E	MENARD INC	COMMERCIAL
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RESOLUTION EQUALIZING 2020 ASSESSMENTS - ADOPTED

Alderman Wolsky moved for adoption of the resolution equalizing assessments for 2020 as adjusted by the 2020 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 14, 2020, 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 2020, 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 caused any necessary changes in the assessment roll to be made.

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 2020.

Motion seconded by Alderman Olson and carried by the following roll call vote: ayes: Olson, Jantzer, Pitner, Podrygula, Sipma, Straight, Wolsky: nays: None.

2020 EQUALIZED TAXABLE VALUATIONS

The 2020 equalized taxable valuations for the City of Minot were therefore determined to be as follows following adjustment:

Commercial	\$1,940,915,000
Residential	\$2,575,684,000
<u>Agriculture</u>	<u>\$ 1,817,000</u>
Total	\$4,518,416,000
	less utilities

ADJOURNMENT

There being no further business, Mayor Sipma adjourned the 2020 Board of Equalization, sine die, at 6:31 p.m.

ATTEST:

APPROVED:

Kelly Matalka, City Clerk

Shaun Sipma, Mayor