



# BOARD OF EQUALIZATION MEETING AGENDA

Wednesday, April 15, 2026 at 4:00 PM  
City Hall – 38 1st Street West Dickinson, ND 58601

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## Commissioners:

**President:** Scott Decker  
**Vice President:** Robert Baer  
Jason Fridrich  
Russ Murphy  
Joe Ridl

## CALL TO ORDER

**Call Meeting to Order:** and proceed to inquire if the clerk has a copy of the published notice of the meeting as published. A copy of the notice should become part of the minutes.

Presented by: *President Scott Decker*

## ROLL CALL

## OPENING CEREMONIES:

### Pledge of Allegiance

1. OTHER BUSINESS
2. REGULAR AGENDA

**A. After the Meeting has been duly opened:** The Chairperson should ask if the work of the local Assessor has been completed and all assessments entered in the assessment roll.

Presented by: *Assessor Dickinson*

**B. Assessor's Report:** Level of assessment and report on property classes (Enc.)

Presented by: *Assessor Dickinson*

**C. 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).

**D. 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)

**E. Adding Property to the Assessment List:** The Board of Equalization shall place upon and add to the 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 (NDCC 57-11-05).

Presented by: Assessor Dickinson

**F. No reduction after session of board:** After the adjournment of the Board each year, neither the governing body of the city nor the City Board of Equalization shall change or alter any assessment. Neither shall 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 (NDCC 57-11-06).

Presented by: President Scott Decker

**G. Exemption Applications:** Consider applications that may be filed for exemption of improvements to residential or commercial buildings (NDCC 57-02.2-02 & 03 and 57-02-08(35)(36)).

Please refer to Attachment A

**Motion required to approve exemptions.**

Presented by: Assessor Dickinson

### 3. ADJOURNMENT

**A. Adjournment:** May adjourn having completed equalization.

Presented by: President Scott Decker

**Board of Equalization Meeting:**

<https://youtube.com/live/nr8l36yo9Ks>

**This link will not be live until approximately 3:55 PM MT on April 15, 2026**

**Teams Meeting:** <https://tinyurl.com/BOE04152026>

**Teams Meeting ID:** 295 752 303 295 65

**Meeting Passcode:** Gy9ep6pn

**Teams Phone #:** 1-701-506-0320

**Phone Conference ID:** 297 734 241#

**Local Phone #:** 701-456-7006

***Persons desiring to attend the meeting who require special accommodations are asked to contact the City Administrator by the Friday preceding the meeting.***

