



BOARD OF EQUALIZATION MEETING AGENDA

Tuesday, April 09, 2024 at 4:30 PM
City Hall – 38 1st Street West Dickinson, ND 58601

Commissioners:

President: Scott Decker

Vice President: John Odermann

Robert Baer

Suzi Sobolik

Jason Fridrich

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 Decker

ROLL CALL

OPENING CEREMONIES:

Pledge of Allegiance

1. OTHER BUSINESS

A. Abatement Hearing:

Presented by: Assessor Hirschfeld

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 Hirschfeld

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

Presented by: Assessor Hirschfeld

- 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).

Presented by: Assessor Hirschfeld

- 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)

Presented by: Assessor Hirschfeld

- 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 Hirschfeld

- 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: Assessor Hirschfeld

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).

A. Real Estate Exemptions:

Please refer to Attachment A

Motion required to approve exemptions.

Presented by: Assessor Hirschfeld

3. ADJOURNMENT

A. Adjournment May adjourn having completed equalization.

Presented by: President Decker

Link for viewing Board of Equalization Meeting:

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

This link will not be live until approximately 4:30 pm on April 9, 2024

Teams Meeting: <https://tinyurl.com/BOE-04-09-2024-Teams>

Teams Meeting ID: 256 656 265 381 **Meeting Passcode:** 6cdfmH

Teams Phone #: 1-701-506-0320 **Phone Conference ID:** 568 206 400#

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.

JOE HIRSCHFELD
CITY ASSESSOR
ASSESSING

Joe.Hirschfeld@dickinsongov.com
Tel: 701.456.7744 O: 701.456.7735



Memorandum

DATE: 04/05/2024
TO: Dickinson Board of Equalization
FROM: Joe Hirschfeld - Dickinson City Assessor
SUBJECT: Property Tax Abatement

Dickinson Senior Housing, Inc. has filed for an abatement of property taxes for the years 2022 and 2023 under NDCC 57-02-08(43). Over the past two years they have claimed to be an exempt property, however due to lack of good communication, it was not understood by the property owners that they were NOT eligible for a tax exemption, but were eligible for payment in lieu of taxes (PILOT) as allowed through Century Code. This PILOT is based upon a formula that includes gross receipts minus allowable expenses such as utilities and a base percentage is then applied to that number to generate the PILOT amount. The entity must then apply annually by March 31 to be eligible.

Dickinson Senior Housing was qualified to receive this PILOT, however they did not meet application requirements for 2022 and 2023. They have successfully applied for 2024 and are asking the Dickinson Board of Equalization to consider granting them an abatement for the difference between the property taxes paid/owed and the PILOT amount.

Possible Motions:

- 1). To make no change to the property tax amount.
- 2.) To allow for an abatement of taxes paid, allowing for the PILOT amounts to be the total tax for 2022 and 2023 for the amounts of \$4,803.95 and \$4,640.95.

I have reviewed the data provided by the applicant and agree that the PILOT amounts requested above would have been accurate at the time the applications were due. Assessing staff is neutral on this issue, recognizing that Dickinson Senior Housing is eligible for the PILOT, however did not follow Century Code in meeting application deadlines.

As always, if you have any questions, please feel free to contact me.

Sincerely,
Joe Hirschfeld - City Assessor



Accessible Space, Inc.

Section 1. Item A.

February 26, 2024

VIA FIRST CLASS MAIL

Stark County Auditor
PO Box 130
51 3rd St E
Dickinson, ND 58601

RE: 554 – 23rd Street W/Frontier Apartments

Dear Stark County Auditor:

Enclosed for consideration and approval are Applications for Abatement or Refund of Taxes. Please disregard the previous application since it combined tax years and let me know if you need any additional information or have questions. I can be reached via email - dherrera-markwald@accessiblespace.org or by calling 651-645-7271 extension 242.

Thank you,

A handwritten signature in black ink, appearing to read 'Danielle Herrera-Markwald', with a long horizontal flourish extending to the right.

Danielle Herrera-Markwald
Secretary of Dickinson Senior Housing, Inc.

Enclosures

2550 University Avenue West, Suite 330N
Saint Paul, Minnesota 55114

651.645.7271 (1.800.466.7722) Fax 651.645.0541
TDD/TTY: 1.800.627.3529

Equal Housing Opportunity
Equal Opportunity Employer

Application For Abatement Or Refund Of Taxes
North Dakota Century Code § 57-23-04

Section 1. Item A.

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

State of North Dakota Assessment District
County of Stark Property I.D. No. 41-1170-03000-400
Name Dickinson Senior Housing, Inc. Telephone No. (651) 645-7271
Address 554 - 23rd Street W, Dickinson, ND 58601

Legal description of the property involved in this application:

Lots 4 & 5, Block 3, Country Oakes Estates Addition

Total true and full value of the property described above for the year is:

Land \$
Improvements \$
Total \$ (1)

Total true and full value of the property described above for the year should be:

Land \$
Improvements \$
Total \$ (2)

The difference of \$ true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
2. Residential or commercial property's true and full value exceeds the market value
3. Error in property description, entering the description, or extending the tax
4. Nonexisting improvement assessed
5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
6. Duplicate assessment
7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
8. Error in noting payment of taxes, taxes erroneously paid
9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
10. Other (explain) NDHFA certified exemption per NDCC 57-02-08(43), but PILOT not applied

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.
1. Purchase price of property: \$ Date of purchase:
Terms: Cash Contract Trade Other (explain)
Was there personal property involved in the purchase price? Estimated value: \$
2. Has the property been offered for sale on the open market? If yes, how long?
Asking price: \$ Terms of sale:
3. The property was independently appraised: Purpose of appraisal:
Market value estimate: \$
Appraisal was made by whom?
4. The applicant's estimate of market value of the property involved in this application is \$
5. The estimated agricultural productive value of this property is excessive because of the following condition(s):

Applicant asks that PILOT be applied for 2023 taxes and refund to include the 5% discount.

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant) Date Signature of Applicant Date 2.23.24

Recommendation of the Governing Body of the City or Township

Section 1. Item A.

Recommendation of the governing board of _____

On _____, _____, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be _____

Dated this _____ day of _____, _____

 City Auditor or Township Clerk

Action by the Board of County Commissioners

Application was _____ by action of _____ County Board of Commissioners.
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ _____ to \$ _____ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ _____. The Board accepts \$ _____ in full settlement of taxes for the tax year _____.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

Dated _____

 County Auditor Chairperson

Certification of County Auditor

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

 County Auditor Date

Application For Abatement
 Or Refund Of Taxes

Name of Applicant Dickinson Senior Housing LLC
 County Auditor's File No. 103-2024
 Date Application Was Filed With The County Auditor 3-4-2024
 Date County Auditor Mailed Application to Township Clerk or City Auditor 3-6-2024
(must be within the business days of filing date)

Application For Abatement Or Refund Of Taxes
North Dakota Century Code § 57-23-04

Section 1. Item A.

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

State of North Dakota Assessment District
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3. Error in property description, entering the description, or extending the tax
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7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
8. Error in noting payment of taxes, taxes erroneously paid
9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
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Terms: Cash Contract Trade Other (explain)
Was there personal property involved in the purchase price? yes/no Estimated value: \$
2. Has the property been offered for sale on the open market? yes/no If yes, how long?
Asking price: \$ Terms of sale:
3. The property was independently appraised: yes/no Purpose of appraisal:
Market value estimate: \$
Appraisal was made by whom?
4. The applicant's estimate of market value of the property involved in this application is \$
5. The estimated agricultural productive value of this property is excessive because of the following condition(s):

Applicant asks that PILOT be applied for 2022 taxes in the amount of \$4,803.95. Please refund \$21,196.03

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, true and correct application.

Signature of Preparer (if other than applicant) Date Signature of Applicant Date

24775 (2-2016)

2.23.24

Recommendation of the Governing Body of the City or Township

Section 1. Item A.

Recommendation of the governing board of _____

On _____, _____, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be _____

Dated this _____ day of _____, _____
City Auditor or Township Clerk

Action by the Board of County Commissioners

Application was _____ by action of _____ County Board of Commissioners.
Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ _____ to \$ _____ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ _____. The Board accepts \$ _____ in full settlement of taxes for the tax year _____.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

Dated _____

County Auditor _____ Chairperson _____

Certification of County Auditor

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

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I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor _____ Date _____

Application For Abatement
Or Refund Of Taxes

Name of Applicant Dickinson Senior Housing, Inc.
County Auditor's File No. 104-2024

Date Application Was Filed With The County Auditor 3-4-2024
Date County Auditor Mailed Application to Township Clerk or City Auditor 3-6-2024
(must be within five business days of filing date)

CITY OF DICKINSON
38 1st St West
Dickinson, ND 58601

Dial 701-456-7734
Fax 701-456-7723

Joe J. Hirschfeld
City Assessor

OFFICE OF CITY ASSESSOR

TO: City of Dickinson Board of Equalization
FROM: Joe J. Hirschfeld, City Assessor
DATE: 04/04/2024
RE: Tax roll 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	\$ 1,135,662,268
Residential	<u>1,733,939,100</u>	<u>1,864,131,000</u>
	\$2,838,285,520	\$ 2,999,793,268
 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	91.3 %
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.

Attachment A**2024 REAL ESTATE PROPERTY TAX EXEMPTIONS UNDER N.D.C.C.**

Please reference the attached application for a brief explanation of the North Dakota Century Code (N.D.C.C.) applicable to each property listed. Please keep in mind all of these properties are not totally exempt. Portions of them may be taxable.

		<u>Number listed on attached application that applies to property</u>
Able, Inc.	1951 1 st Street W	2
Able, Inc.	1571 West Villard	2
Able, Inc.	2357 Country Oak Dr.	2
Able, Inc.	1153 24 th Street W	2
Able, Inc.	1813 3 rd Avenue E	2
Able, Inc.	1750 4 th Avenue E	2
Arc of Dickinson, Inc.	653 19 th Street W	2
Baer, Robert W & Susan M	1120 14 th Street W Unit 2	6
Benedictine Living Communities, Inc.	851 4 th Avenue E	2
Benedictine Living Communities, Inc.	(Lots)	2
Benedictine Living Communities, Inc.	237 8 th Street E	2
Benedictine Living Communities, Inc.	(Lot)	2
Benedictine Sisters of Richardton	2441 10 th Avenue W	1
Bible Baptist Church	105 7 th Avenue W	1
Break Forth Bible Church	38 S State Avenue	1
Calvary Chapel	1677 11 th Street W	1
Church of Jesus Christ of Latter Day Saints	510 Museum Drive	1
Community Action Partnership	2268 Sims	2
Community Action Partnership	222 East Villard	2
Community Action Partnership	338 1 st Street SE	2
Dakotah Ridge LLLP	560 8 th Street SE	9
Dakotah Ridge LLLP	580 8 th Street SE	9
Dickinson Catholic Schools	810 Empire Road	1
Dickinson Church of Christ	815 14 th Street E	1
Dickinson Congregation of Jehovah Witnesses	731 South Main	1
Dickinson Muslim Community	133 3 rd Avenue E	1
DSU Heritage Foundation	230 8 th Avenue W	9
Domestic Violence Shelter/St. Joes Hospital	2620 Empire Rd	2
Engage Church	706 5 th Avenue SW	1
Engage Church	667 2 nd Avenue SE	1
Evangelical Bible Church	2891 5 th Avenue W	1
First Congregational Church	102 4 th Street W	1
Grace Reformed Church	229 3 rd Street W	1
Hillside Baptist Church	1123 10 th Street E	1
Hillside Baptist Church	(Lot)	1
Hillside Baptist Church	(Park)	1
Hillside Baptist Church	(Lot)	1
Hillside Baptist Church	(Lot)	1

Number list
attached application
that applies to property

Koppinger, Jerald R. & LaVerne S	122 12 th Avenue W	5
Lighthouse Church of God	816 11 th Street E	1
Lighthouse Church of God	1066 Dell Avenue	1
Living Word Fellowship	1645 14 th Street W	1
Miller, Jeffrey	643 2 nd Street E	5
New Life United Pentecostal Church	501 Elks Drive Unit # 1	1
New Life United Pentecostal Church	501 Elks Drive Unit # 3	1
ND Dist. Council-Assembly/God	91 Osborn Drive	1
Our Lady of Good Success	1460 5 th Avenue E	1
Our Savior's Lutheran Church	614 11 th Street E	1
Our Savior's Lutheran Church	670 3 rd Avenue SW	1
Pavlicek, Albert	831 Cherry Avenue	4b
Peace Lutheran Church	1550 21 st Street W	1
Prairie Winds Church	2510 21 st Street W	1
Queen of Peace Catholic Church	715/725 12 th Street W	1
Redeemer Lutheran Church of Dickinson	711 10 th Avenue W	1
Reiss, Kenneth & Mary Ann	236 4 th Avenue SE	6
River of Life Assembly	59 Osborn Drive	1
River of Life Church International	(Lot)	1
Sahr, Thomas	1177 10 TH Street E	5
St. John's Episcopal	822 & 836 5 th Avenue W	1
St. John's Lutheran Church	(Lot)	1
St. John's Evangelical Church	544 1 st Street W	1
St. John's Evangelical Lutheran Church	146 6 th Avenue W	1
St. John Evangelical Lutheran Church	115 5 th Avenue W	1
St. Joseph's Catholic Church	(Lot)	1
St. Joseph's Catholic Church	(Lot)	1
St. Joseph's Catholic Church	240 East Broadway	1
St. Joseph's Catholic Church	304 East Broadway (Lot)	1
St. Joseph's Hospital & Health Center	2500 Fairway Street	2
St. Joseph's Hospital & Health Center	986 2 nd Avenue W	2
St. Luke's Home	242 10 th Street W	2
St. Patrick's Church	(Lot)	1
St. Patrick's Church	310 2 nd Street W	1
St. Patrick's Church	145 3 rd Avenue W	1
St. Patrick's Church	(Lot)	1
St. Patrick's Church	(Lot)	1
St. Wenceslaus Church	515 3 rd Street E	1
St. Wenceslaus Church	258 5 th Avenue E	1
St. Wenceslaus Church	525 3 rd Street E	1
St. Wenceslaus Church	516 3 rd Street E	1
Sanford Bismarck	2615 Fairway Street	2

Number list
attached application
that applies to property

Seventh Day Adventists	22 8 th Street E	1
Southwestern District Health Unit	2869 3 rd Avenue W	9
Southwestern District Health Unit	528 21 st Street W	9
Stark & Billings Soil Conservation District	734 8 th Avenue SE	9
Stark County Housing Authority	1449 West Villard	9
Stark County Housing Authority	2624 6 th Avenue W	9
Stark County Housing Authority	2625 5 th Avenue W	9
Sunset Center	46 1 st Avenue E	2
The River Church	1432 I-94 Business Loop E	1
Ukrainian Cultural Institute, Inc.	1221 West Villard	3
Urlacher, Brian L.	35 6 th Avenue W	5
West River Student Services	623 State Avenue, Ste D	9
Sickler, Arthur V. & Rose C.	1580 21 st Street W	Farm Exemption