



# BOARD OF EQUALIZATION MEETING AGENDA

Tuesday, May 07, 2024 at 4:00 PM  
City Hall – 38 1st Street West Dickinson, ND 58601

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## Commissioners:

**President:** Scott Decker

**Vice President:** John Odermann

Dr. Robert Baer

Suzi Sobolik

Jason Fridrich

## CALL TO ORDER

**Call Meeting to Order:**

Presented by: President Decker

## ROLL CALL

## OPENING CEREMONIES:

**Pledge of Allegiance**

## 1. REGULAR AGENDA:

**A. Motions:** (See attached Memorandum)

A) Regarding Residential Valuation

B) Regarding Commercial Valuation

**B. After the Meeting has been duly opened and action taken on motions:** 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

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

Presented by: Assessor Hirschfeld

**D. 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 Decker*

**2. ADJOURNMENT**

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

*Presented by: President Decker*

**Link for viewing Board of Equalization Meeting:**

**This link will not be live until approximately 3:55 p.m. on May 7, 2024.**

**Stream Link:** <https://youtube.com/live/NnQgFRqBnno>

**Teams Meeting:** <https://tinyurl.com/TeamsBOE05072024>

**Meeting ID:** 279 272 882 318 | **Meeting Passcode:** dN4YWY

**Teams Phone #:** +1 701-506-0320 | **Local Phone #:** 701-456-7006

**Phone Conference ID:** 574 377 811#

***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: 05/02/2024

TO: Dickinson City Commission  
Dustin Dassinger -City Administrator  
Linda Carlson - Deputy City Administrator

FROM: Joe Hirschfeld - Dickinson City Assessor

SUBJECT: Board of Equalization Motions

There are four items that will need a motion at the BOE meeting on May 7<sup>th</sup>.

If the understanding of the Assessing Department is correct, the first motion would be to rescind the motion and second from the April 9<sup>th</sup> meeting date regarding limiting residential increases. If that is correct, the following motions must be made:

**Motion 1:** Commissioner Odermann shall make a Motion to Reconsider the decision of the April 9<sup>th</sup> BOE Meeting regarding the 298 residential properties set for a cap of 15%.

Commissioner Baer shall second the Motion.

The Commission shall vote on the Motion. Should the Motion pass, the following motion should be made:

**Motion 2:** To change the value of those 102 parcels noted as being within the revaluation area and receiving an increase of at least \$3,000, be limited to an increase of not more than 15% to the prior year's valuation and that an additional 15% be added annually until the property value is equal to its true and full value of that current year.

**Motion 3:** After consideration of the values returned in the commercial revaluation by Vanguard Appraisals, Inc., that the values returned by Vanguard Appraisals, Inc. be accepted with the exception of those corrections made prior to and presented at the April 9<sup>th</sup>, 2024 Board of Equalization meeting.

Following those three motions, I will present the assessment roll along with the values that the above action will result in, and a motion will be required to accept those values so that we can advance the Assessment Roll to the Stark County Tax Director.

**Motion 4:** To accept the values as presented by the City Assessor for the 2024 taxable year.

**NOTE:** If any action is taken outside of that above, the values as presented may not be accurate and additional exceptions may have to be made and considered.

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

Sincerely,

Joe Hirschfeld  
City Assessor

**CITY OF DICKINSON**  
 38 1<sup>st</sup> 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: 05/02/2024  
 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	\$ 1,131,907,468
Residential	<u>1,733,939,100</u>	<u>1,857,732,600</u>
	\$2,838,285,520	\$ 2,989,640,068
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	\$140,193,340
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	91.0 %	
Residential	92.3 %	

\*\*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.