August 9, 2021

ND State Board of Equalization
600 E Boulevard Ave. Dept 127
Bismarck, ND  58505-0599

Governor Burgum & Members of the Board:

Silver Springs Development, located in Surrey, ND, did not appear at the 2021 County Board of Equalization, which was held June 1, 2021 at the Ward County Administration Building.

Silver Springs Development did call in via conference call to the City of Surrey's City Equalization Meeting and were not appealing their 2021 values he was questioning his prior values. I did state to him that this was the 2021 Equalization Meeting.

Sincerely,

Noreen Barton
Ward County Tax Director
County Information – State Board of Equalization Appeal

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion in regard to the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 3. Please provide one questionnaire per property. Please email or mail any supporting documentation to: propertytax@nd.gov or Office of State Tax Commissioner Attn: Property Tax 600 E. Boulevard Ave. Bismarck, ND 58505-0599

City/County Official Contact Information

Name_ Noreen Barton, Ward County Tax Director

Address_PO Box 5005 City_Minot State_ND Zip_58702

Phone number_ (701) 857-6430 Email address_noreen.barton@wardnd.com

Information for Property Referenced in Appeal

Address_ City_Surrey State_ND Zip_58785

Township (If applicable)_ County_Ward

Parcel ID_Silver Springs Development Legal Description_Vacant Lots

Answer the questions below that apply to the appeal:

When was a notice of increase letter sent to the Appellant (check Prior to or After and the Meeting)?

☐ Prior to ☐ After Township/City Equalization Meeting No Notices Were Sent

☐ Prior to ☐ After County Equalization Meeting 2021 Values Were Lowered

At which meeting did the Appellant present the appeal?

☐ Township ☐ City ☐ County

Please attach or email (property税@nd.gov) the following:

1. All property record cards for the subject property
2. Comparable property information and corresponding property record cards
3. Copies of the notice of increases with dates clearly noted
4. Any evidence to validate the assessment appealed
5. Minutes from all levels of equalization meetings as applicable
Minutes of the Ward County Board of Equalization

June 01, 2021

The meeting of the Ward County Board of Equalization was called to order by Chairman Fjeldahl at 1:03 PM. with Comm. Anderson, Weppler, and Pietsch present.

Also present were department heads Marisa Haman and Noreen Barton.

Director of Tax Equalization Noreen Barton gave the Board a brief summary of the 2021 County Board of Equalization Report.

Ms. Barton continued by stating that the Office of Tax Equalization recommends no changes other than approved by the City Boards for the Equalization of Assessments for the following cities: Berthold, Burlington, Carpio, Des Lacs, Donnybrook, Douglas, Kenmare, Makoti, Minot, Ryder, Sawyer and Surrey. The Office of Tax Equalization has the same recommendation for the valuations returned by the County Township Boards of Equalization.

Chairman Fjeldahl opened the floor for any property owners from Rushville Township (151-83) that would like to appeal their 2021 property assessments. No one came forward at this time.

Moved by Comm. Weppler, seconded by Comm. Anderson to approve Rushville Township valuations as presented. Roll call; all voted yes; motion carried.

Chairman Fjeldahl opened the floor for any property owners to make appeals.

Lowell Thomas, owner of Modern Coin Equipment, Inc. appeared regarding an increase in valuation of Parcel #NE210990000200 from $43,000 to $123,000. The lot is 3.59 acres and is used only for storage of cars and a fish house and he is not planning on selling it. He is requesting the property assessment stay where it is at presently, $43,000. Ms. Barton spoke and stated Nedrose Township commercial property has all been reassessed for 2021. No decision was made at this time.

Rodney Hanna, owner of RAH Properties, 1625 27th Street SE, Minot, Parcel #NE290990000540 appeared questioning the assessment on two separate outlots (Outlot 53 and Outlot 54) with a tax increase of $1,700 on one and a decrease of only $300 on the other with only minor changes on the properties. Mr. Mutchler will do research regarding this. No decision was made at this time.

Mr. Hanna also owns Parcel #BN010110200130, 103 Kittleson Drive, Burlington. He questioned his assessed value after building a deck onto his home. Ms. Barton addressed this property stating there was an obsolescence that was removed which was the reason for the increase in valuation. Ms. Barton stated she will be in contact with Mr. Hanna to set up a time to have this parcel reassessed. No decision was made at this time.

Taylor Wilson, Chief Financial Officer of Trinity Health, appeared requesting the valuation of property be decreased from $103,501,000 to $70,750,000, which is 50% of the actual construction dollars spent. Assistant City of Minot Assessor Damon Druse appeared stating he will need to research this matter. No decision was made at this time.
Roger Neshem, King of Rock-N-Roll LTD Partnership, Parcel #DL06005U040000, appeared regarding increase of valuation. Ms. Barton explained that the farm exemption form was not received for this parcel. Once the form is completed and returned, valuation will be readjusted.

Ms. Barton addressed the omitted assessment letters that were mailed out prior to County Board of Equalization meeting.

A discussion was held regarding property valuations on the above parcels.

Move to Recess at 1:47 PM until June 2, 2021 at 8:00 AM.

The meeting of the Ward County Equalization Board was reconvened by Chairperson Fjeldahl at 8:00 AM on June 2, 2021 with Commissioners Rostad, Anderson, Weppler, and Pietsch present. Also present were Auditor/Treasurer Marisa Haman and Tax Equalization Director Noreen Barton.

Director of Tax Equalization Noreen Barton appeared regarding Modern Coin Equipment, Inc., Parcel #NE210990000200 and RAH Properties LLC Parcel #NE290990000540 to explain the increase in valuations. The two parcels were combined and a notice of increase was generated. The combined lot form was signed after February 1, 2021, and the two parcels will be taxed separately for the 2021 tax year.

For Parcel #NE210990000200, Property Appraiser Jeff Mutchler compared 3 property sales that were completed between 2019-2020 showing that the Modern Coin Equipment, Inc. tax assessment is in line with similar commercial values in the area.

Ward County Tax Equalization office recommends approval of the 2021 value of $123,000.

Moved by Comm. Weppler, seconded by Comm. Pietsch to follow the recommendation of the Ward County Tax Assessor’s office based on the data and comparisons that were presented. Roll call; all voted yes; motion carried.

Ms. Barton continued with RAH Properties LLC, Parcel #NE290990000540. Ms. Barton stated Mr. Hanna does agree with the 2021 values at this time and will not be appearing.

Moved by Comm. Pietsch, seconded by Comm. Anderson to approve the values as stands due to no factual data being presented. Roll call; all voted yes; motion carried.

An assessor completed an interior inspection of the property of Rodney and Shelly Hanna located at 103 Kittleson Drive, Burlington, Parcel #BN010110200130. After viewing the property, a 12% obsolescence was added for the portion of the residence that was not completed. This was explained to Mr. Hanna and that his 2021 value will be $189,000.

Moved by Comm. Rostad, seconded by Comm. Weppler to approve the newly assessed valuation of $189,000 presented by the Ward County Tax Assessor’s office. Roll call; all voted yes; motion carried.

In regard to King of Rock-N-Roll LTD Partnership, a Farm Residence Exemption for Parcel #DL06005U040000 was mailed to Roger Neshem on June 1, 2021, to be completed and returned to the Tax Assessor’s office. No action was taken.

Assistant City of Minot Assessor Damon Druse appeared regarding Trinity Health. He explained how the value is computed using a cost approach on unfinished buildings and that the 2021 assessment
of $103,501,000 is fair, equitable, and consistent with how other projects are handled within the city. The City of Minot asks for no change in the 2021 assessment.

Taylor Wilson, Chief Financial Officer of Trinity Health appeared requesting to use a 50% assessment value on actual construction dollars already spent which would be an assessment value of $70,750,000. A discussion was held.

Moved by Comm. Rostad, seconded by Comm. Pietsch to honor Trinity Health's request under appeal on suggested valuation of $70,750,000 due to findings of fact. Roll call; all voted yes; motion carried.

Resolution

WHEREAS, this Board of Equalization has reviewed the 2021 property assessment; and
WHEREAS, any errors and inequalities have come to the attention of this Board; and
WHEREAS, the County Director of Tax Equalization has reported that the notices of increases and decreases have been given to the owners and local equalization boards as provided by law; and opportunity to be heard in protest if such changes have been given;

NOW, THEREFORE, BE IT RESOLVED, that all returns as made by local equalization boards be approved except for changes ordered by this Board, and that all actions taken by this Board of Equalization be confirmed, and that such revised assessments be noted on the County Assessment Rolls and included in the report to the States Tax Commissioner.

Moved by Comm. Weppler, seconded by Comm. Pietsch to adopt the Resolution as presented on June 2, 2021. Roll call: all voted yes; motion carried.

At 9:15 AM the Board of Equalization adjourned.

ACCEPTED AND APPROVED THIS 20TH DAY OF JULY, 2021.

John Fjeldahl
Ward County Commission Chairman

ATTEST:

Marisa Haman
Ward County Auditor/Treasurer