

2022 State Board of Equalization

August 9, 2022

File No.: 2022-MANDAN-JORDAN

County or City: City of Mandan

Appellant: Karen Jordan

Issue: Appellant appeals property assessment.

Summary: Appellant believes property is assessed incorrectly as prepared by the City of Mandan.

Notes:

600 E. BOULEVARD AVE., DEPT 127
BISMARCK, ND 58505-0599

WWW.ND.GOV/TAX | TAXINFO@ND.GOV **ND Tax** NORTH DAKOTA



Appellant Information – 2022 State Board of Equalization

County or City: Mandan, Morton County
 Appellant: Karen Jordan
 Type of Appeal: Property Assessment Appeal

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding 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, 2022 and is subject to open records. 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

Information for Property Referenced in Appeal:

Address:	510 3 rd St NW		
City: Mandan	State: ND	Zip: 58554	
Township (if applicable): Township Name	County: Morton County		
Parcel ID: 65-2808000	Legal Description: SUBDIV:MANDAN PROPER BLK:47 W 80' LOTS 7-8 -3739		

Appellant Contact Information:

Name:	Name Karen Jordan		
Address:	510 3 rd St NW		
City: Mandan	State: ND	Zip: 58554	
Phone number: Private	Email address: karendtjordan@yahoo.com		

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? Yes No
 (If No, please see the Consent to Release Financial Info)

Did you receive a notice of increase letter from the city/township? (use drop-down for all that apply)
 Choose One City Equalization Letter
 Choose One
 Choose One

At which meeting did you appeal your assessment? (choose all that apply)
 Township City County N/A



Please explain your appeal.

The property assessment process in Mandan is biased, unfair, unequal, arbitrary, capricious and unlawful.

Any evidence to validate your appeal of the assessment?

Information and evidence, including copies of records, will be provided when making this Appeal.

Has a recent appraisal been completed on the property? No, only terrible assessments by city of Mandan

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

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed
3. Consent to Release Financial Information, if required

600 E. BOULEVARD AVE., DEPT. 127
BISMARCK, ND 58505-0599

ND Tax
NORTH DAKOTA

TAX.ND.GOV | TAXINFO@ND.GOV

Dear SBOE,

Attached to the same email as both the SBOE Appeal - Appellant Questionnaire - 2022 and this Appeal letter for Part 1 of 4 of this Appeal is the Agenda for the city of Mandan's Mandan BOE meeting scheduled for 7:00 p.m. on April 5th of 2022.

Attached to the same email is a record from the Agenda Packet for the Mandan BOE meeting scheduled for 7:00 p.m. on April 5th of 2022, which was a record listed as prepared on March 25th of 2022 that included "Due to the COVID-19 virus we reminded appellants that they have the option to submit their appeals via email and mail"

The Appeal for the property assessment on my property was submitted by email as permitted and to provide proof that the emails were sent, as well as to use those emails to support this Appeal to the SBOE those those emails will be forwarded to the SBOE as Part 3 of 4 of this Appeal.

Attached to the same email is a copy of the signed Minutes for the Mandan BOE meeting held on April 5th of 2022 but, because of the corruption city government in Mandan, there's not even a reference that my Appeal was submitted because any discussion my Appeal would expose that there's widespread corruption in the assessment process in Mandan that should be considered criminal because how could the city explain why the city's had such wrong information listed for years on my property when that's also a serious problem regarding properties all over Mandan.

Attached to the same email is a copy of the Agenda for the Mandan BOE listed in it as to be held at 7:00 p.m. on April 6th of 2021 with the wrong year listed that may have been the result of the city rushing to hold the next Mandan BOE before any objection could be made for why nothing was mentioned about my Appeal at the Mandan BOE meeting on April 5th of 2022 because the city wanted to bury my Appeal rather than discuss it because the city was desperate to try to hide both the corruption in Mandan and just how bad that corruption is for property assessments.

The wrong year listed the Agenda for the Mandan BOE meeting discussed in the paragraph just previous to this one may reflect incompetence that results from the corruption in city government since the city is so desperate to hire anyone because so many good people don't want to work for a corrupt city like Mandan.

Attached to the same email is a copy of the signed Minutes for the Mandan BOE meeting held on April 6th of 2022 but where the Minutes failed to even include a reference that my Appeal was submitted because discussing my Appeal would expose that there's widespread corruption in the assessment process in Mandan that should be considered criminal because records prove that it's a serious problem involving property assessments all over Mandan.

Part 2 of 4 of my Appeal will be provided next when my Appeal to the Morton County BOE will be discussed, which shows the corruption goes well beyond city government and into the county government that includes how Morton County has violated my rights regarding Appeals made in June of 2015 and again in June of 2022. The Appeal in June of 2015 will be discussed in Part 4 of 4 of this Appeal and the Appeal in June of 2022 will be discussed in Part 2 of 4 of this Appeal.

Thank you,

Karen Jordan

Dear SBOE,

It is my belief that Morton County is corrupt and that's shown in so many ways, such as when County Auditor Dawn Rhone failed to have the consecutive notices of the Morton County BOE meeting required under Sec. 57-02-52 published in the official newspaper when that meeting was scheduled for June 9th of 2022 as if to try to make property owners forget about that meeting.

An Appeal of my 2022 property assessment by the city of Mandan was submitted to the Morton County BOE on June 7th and June 8th of 2022 before that Morton County BOE scheduled for June 9th of 2022 and since it was anticipated that the Morton County BOE would use the very same procedure as it did when my Appeal was made in 2015, with the Morton County BOE allowing for Appeals to be submitted at the first meeting and then holding a second meeting to allow time for proper investigations into the Appeals, additional information was submitted to the Morton County BOE without any member notifying me that the Morton County BOE had already rejected my Appeal at its meeting held on June 9th of 2022.

Morton County Commissioner Andy Zachmeier even sent an email on June 10th of 2022 based on an email sent to the Morton County BOE on June 9th of 2022 but after its meeting was held that day because I felt it was important to provide information on the property located 206 7th Ave NW given that it's in excellent condition, the kitchen's been remodeled as have other parts of the interior of the house that's been visible online, it has a long paved driveway, and separate detached garages when my property doesn't have any of those things while the city's continues to assess my property higher than 206 7th Ave NW.

That email is forwarded with this letter of Appeal so you can see the what was attached to that email to show the differences between my property and 206 7th Ave NW and that email is also forwarded with this letter of Appeal so you can see the response to that email provide by Mr. Zachmeier on June 10th of 2022 to show that not only did he fail to make any mention that the Morton County BOE had voted on June 9th of 2022 to reject my Appeal but because he made these comments "Thank You for the information. This is forwarded to the County Tax Director for review." However, Morton County Tax Director Donald LaFleur never contacted me.

What I didn't know on June 10th of 2022 and I wouldn't find out until City Assessor Kimberly Markley released a record on July 5th of 2022, which I had to request first, was that the property at 206 7th Ave NW was one of the properties Ms. Markley had used before the Morton County BOE on June 9th of 2022 as a comparable property to justify the city's assessment of my property when that was so far removed from reality that it really would be considered criminal by acting with the intent of defraud.

Letter 2 of 3 for Part 2 of 4 of this Appeal will be provided with the next email today.

Thank you,

Karen Jordan

Dear SBOE,

Despite still sending more supported information by email to the Morton County BOE thinking that the Appeal was still active, while Morton County Commissioner Andy Zachmeier sent his response back to me without stating anything that the Appeal had already been rejected, I waited and waited and waited to hear something. Finally, on June 28th of 2022, a meeting of the Morton County Commission was held and the Minutes for the Morton County BOE on June 9th of 2022 was approved without any changes suggested.

Attached to the email that this Letter 2 of 3 for Part 2 of 4 of this Appeal is attached to is a copy of the signed Minutes for the Morton County Commission meeting was held on June 28th of 2022 because it has this in the fourth paragraph “Leingang moved and Buckley seconded to approve the minutes of the June 9, 2022 Board of Equalization meeting. All voting aye, motion carried.”

Why that’s so important is that incompetence by Morton County can be demonstrated by looking at the approved Minutes for the Morton County BOE meeting held on June 9th of 2022, with a signed copy of the Minutes attached to the same email as this Appeal letter because in very first sentence the Minutes is “The Morton County Board of Tax Equalization Meeting was called to order on **June 10, 2021**, at 6:00PM by Chairman Boehm at the Morton County Courthouse, 210 Second Avenue NW, Mandan, North Dakota.” [Emphasis added].

Part of what’s quoted is highlighted to emphasis that no only was the date wrong but so what the year and yet none of the 5 Morton County Commissioners commented on it and neither did the County Auditor nor did the State’s Attorney. So, how can Morton County be trusted to get things right and any presumptions should discarded when it comes to Morton County. That includes on the ability of all 5 Morton County Commissioners to be able to comprehend anything correctly and that includes my Appeal to the Morton County BOE that was completely mishandled.

That’s stated due this in the fourth paragraph of the Minutes for that Morton County BOE “An email has been received from Karen Jordan. Assessor Markley presented data on comparable properties and feels that the assessment of the Jordan property is assessed properly” when that was not only a lie but a complete and utter lie that the Morton County BOE didn’t bother to take the time to review because, if it had, it would have quickly discovered that all of the properties that City Assessor Kimberly Markley didn’t meet the criteria to be consider comparable due to factors that included where a property she included has land more than 4 times the size of mine and when all property Ms. Markley used have garages when my property doesn’t.

When Appeals were heard before the Mandan BOE on April 5th of 2022, the Appeal by Allen Hohbein for his property at 736 Custer Drive was discussed at that time and just as Mr. Hohbein filed an Appeal with the Mandan BOE on April 5th of 2022 as I did, Mr. Hohbein filed an Appeal with the Morton County BOE on June 2nd of 2015 as I did, but where he had each of his Appeals recognized neither of my Appeals were recognized.

When the Agenda Packet was prepared for the Mandan BOE on April 5th of 2022, information on Mr. Hohbein’s Appeal was included in it that also included what the city had prepared such as a copy of what the City Assessor’s office sent as 3 comparable properties for Mr. Hohbein to see because that office had used those 3 comparable properties to justify its property assessment for Mr. Hohbein’s property.

Below's an image of part of the copy of what the City Assessor's office sent to Mr. Hohbein on the 3 comparable properties that office used to justify its property assessment for Mr. Hohbein's property and the entire copy is attached to the email this Appeal letter is attached too and please see that written on that copy is "I have included sales of similar ages, size & no garages" since Mr. Hohbein's property also doesn't have a garage.

65-4529000 Sales/SF: 192
901 1 AVE NW TLA: 950
10/13/2021 382,500 Yr Bt: 1954

65-2770000 Sales/SF: 210
407 7 AVE NW TLA: 903
4/27/2021 190,000 Yr Bt: 1952

65-5473000 Sales/SF: 177
13012 AVE NW TLA: 026
6/1/2021 182,000 Yr Bt: 1953

I have included sales of similar ages, size & no garages.
Your home Yr Bt: 1961
TLA: 1092 SF
Sales/SF: is equal to the Sales price divided by Total Living Area.
\$188,900 True + Full
188,900 / 1092 SF = \$173/SF

Below's an image of the top part of the property record card on Mr. Hohbein's property that's part of the property record card that was included by the City Assessor's office in the Agenda Packet prepared for the Mandan BOE on April 5th of 2022 to discuss Mr. Hohbein's Appeal and it shows that Mr. Hohbein's property doesn't have a garage.

Appeal #3

PDF+PIN: 007+65-0101000		City of Mandan		WORKING		Thu, 3/31/2022, 12:52 PM		Page 1					
736 CUSTER DR NW, MANDAN		Deed: HOHBEIN/ALLEN R		Map Area: Zone 7 - Res		Checks/Tags:							
		Contract:		Route: 000-000-000		Lister/Date: LT, 08/27/2019							
		CID#: 00101		Tax Dist: M1		Review/Date: GR, 08/27/2019							
		DBA:		Plat Page:		Entry Status: Inspected							
		MLS:		Subdiv: ANK 1ST									
Urban / Residential													
Legal: LOT 2 BLOCK 1 ANK 1ST													
Land													
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres						
Unit Site						8,156.00	0.187						
Grand Total						8,156.00	0.187						
Sales		Building Permits				Values							
Date	\$ Amount	NUTC	Recording	Date	Number	Re	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2021
				7/26/2010	15710	N	\$0	\$60	Land	\$30,000	\$0	\$0	\$20,000
				5/6/2003	16403	N	\$1,200	Fireplace	Dwig	\$158,900	\$0	\$0	\$147,500
				8/27/1992	18092	N	\$0	\$60	Impr	\$0	\$0	\$0	\$0
				5/8/1992	24992	N	\$864	180	Total	\$188,900	\$0	\$0	\$167,500
Res. Structure		Finish		Plumbing		Addition		Garage					
Occ. Code	101	7 1/2 Rooms Above #	5	Bedrooms Above #	3	Full Bath	1	Addtion	No Additions	Garage	No garages		
Occ. Descr	Single-Family /	1 1/2 Rooms Below #	3	Bedrooms Below #	1	Shower Stall Bath	1	Year built		Style			

When Ms. Markley discussed Mr. Hohbein's Appeal at the Mandan BOE meeting on April 5th of 2022 Ms. Markley explained why those 3 comparable properties were picked that included that "The three houses were chosen that were in Mr. Hohbein's neighborhood.... The process is to pick out just a few to show that the the city is supporting the value." An image of that part of the Minutes from the Mandan BOE meeting is providing in this letter.

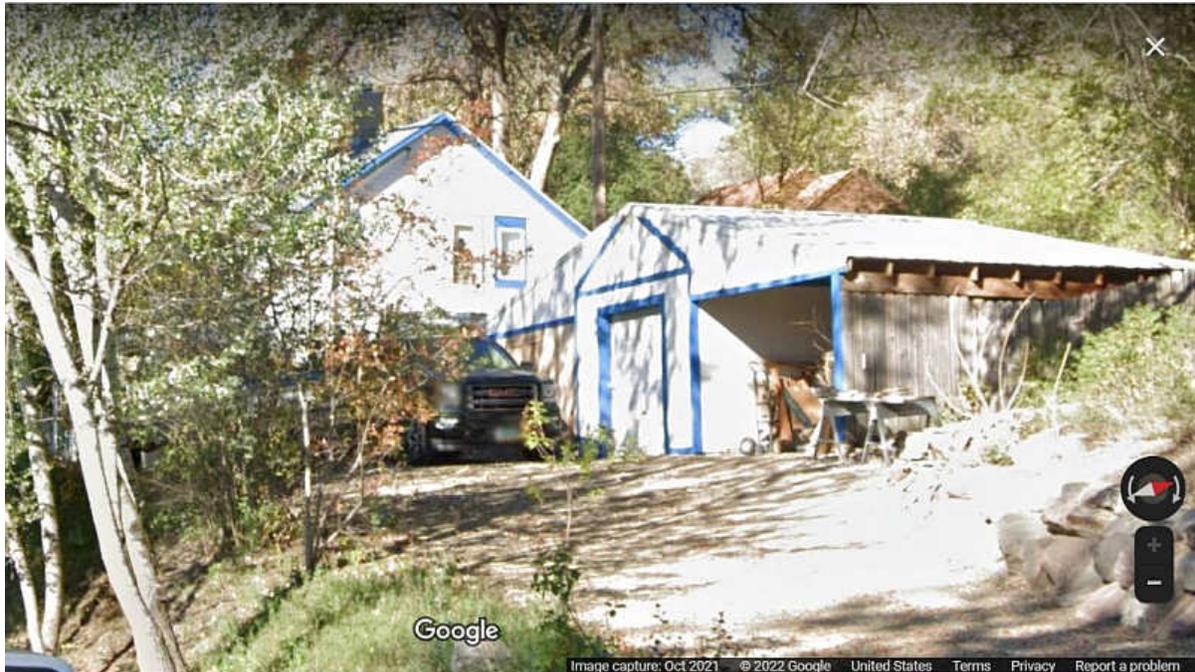
Assessor Markley explained that one of the points is that the city picked out three sales. They use many more sales to value the properties as universal properties for massive assessment appraisals. Three houses were chosen that were in Mr. Hohbein's neighborhood and the city uses more than three sales to value the properties in Mandan. The process is to pick out just a few to show that the city is supporting the value. She stated that they did raise those sale properties also.

When Ms. Markley referred to comparable properties to the Morton County BOE on June 9th of 2022 the ones she used were from parts of Mandan in a commercial district or land several times larger than mine and every property had a garage if not 2 garages, 2-stall garages or extra wide garages but no comparable properties were sent to me to look at in response to my Appeal to the Mandan BOE or the Morton County BOE when a copy of that could've been sent to me because Ms. Markley had it available at the Morton County BOE meeting on June 9th of 2022.

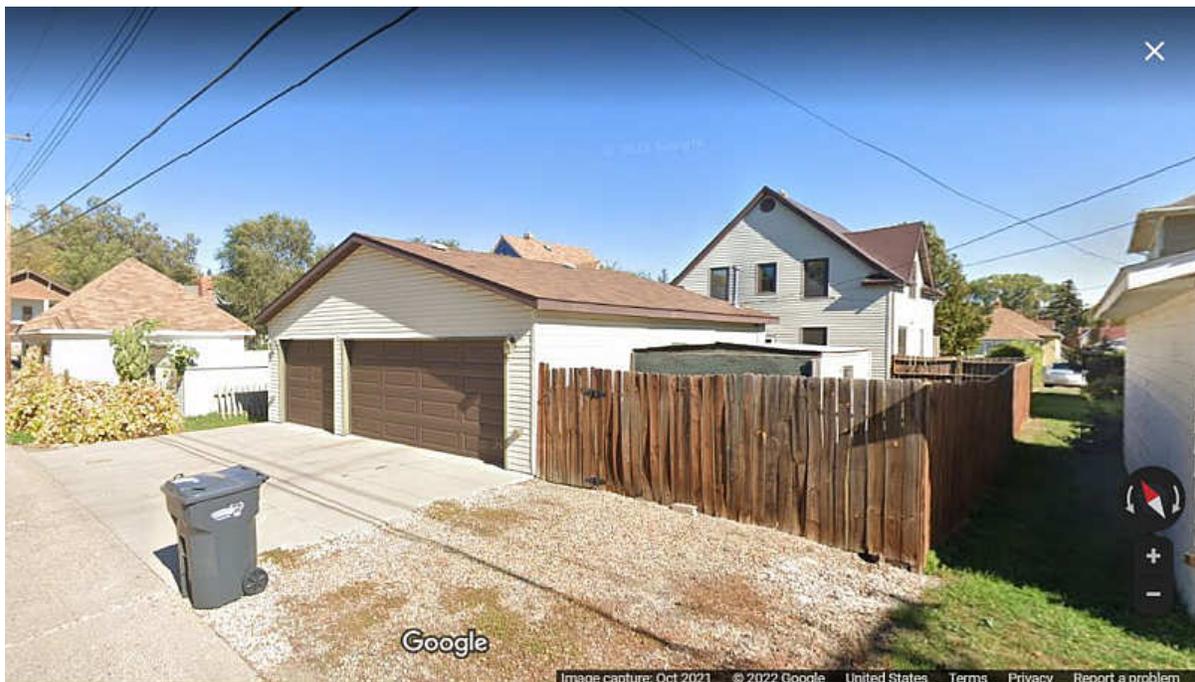
Instead, I had to request a copy that I believe should be readily available because it's my position if government taxes me it should be required to show how the tax was determined and attached to the same email as this Appeal letter is a copy of Ms. Markley's email that includes comparable properties she stated she used at the Morton County BOE meeting on June 9th of 2022, as shown below, that were withheld to prevent me from being able to refute them as not comparable.

			<i>Jordan</i>
65-3314000 Sales/SF: 110 308 5 ST NW TLA:1,636 6/5/2020 180,000 Yr Blt: 1920	65-2803000 Sales/SF: 136 409 4 AVE NW TLA:1,568 12/13/2021 213,000 Yr Blt: 1912	65-2954000 Sales/SF: 111 700 4 ST NW TLA:2,367 5/28/2021 261,900 Yr Blt: 1925	
			
65-2257000 Sales/SF: 126 109 3 AVE NE TLA:1,752 3/19/2021 219,900 Yr Blt: 1939	65-3069000 Sales/SF: 84 105 10 AVE NW TLA:1,682 9/30/2021 142,000 Yr Blt: 1919	65-2424000 Sales/SF: 157 206 7 AVE NW TLA:1,610 7/31/2020 253,000 Yr Blt: 1935	
			<i>Jordan</i> $5830700 \div 27100 = 84$ range # 84-157 median # 116 average # 119
65-2782000 Sales/SF: 116 710 3 ST NW TLA:1,724 12/28/2021 200,000 Yr Blt: 1920	65-2721000 Sales/SF: 115 306 4 AVE NW TLA:1,559 4/8/2022 180,000 Yr Blt: 1920		

The 2021 Google Image Capture below shows the 2-stall garage and carport at 308 5th St NW, which is on a property having 36,000 sft of land compared to my land on my property that's at just 8,000 sqft that's also a property with more privacy and farther away from the noise and a lot of the problems than mine closer to W Main St where the city likes to create a lot of noises.



A 2021 Google Image Capture below shows a 2-stall garage [1 extra wide] at 409 4th Ave NW.



The 2021 Google Image Capture below shows the 2 separate garages at 704 4th St NW.



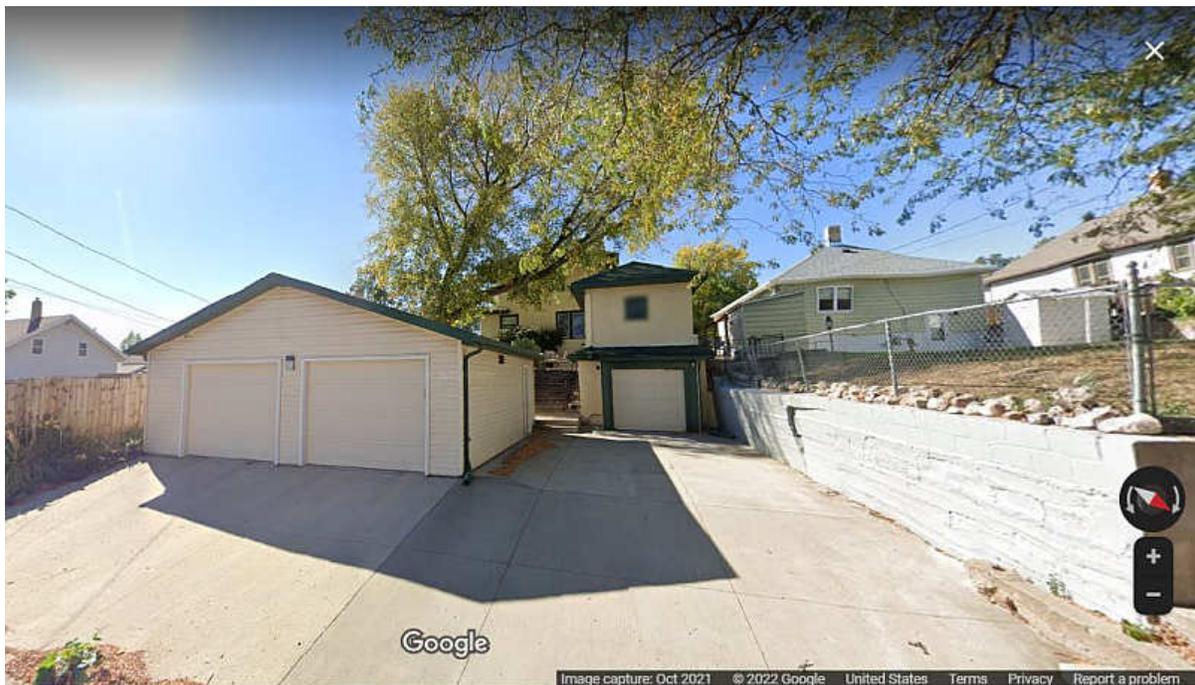
The 2011 Google Image Capture below shows the 2 connected garages at 109 3rd Ave NE when the garage by the red car was remodeled to first operate a tattoo business and later under new owners where a reptile business was located not licensed with the Secretary of State, while the garage where the truck is at was used for a separate business doing custom upholstery work and detail painting of cars, trucks, motorcycles and anything else. That structure is still there.



The 2021 Google Image Capture below shows the 2-stall [1 wider] garage at 105 10th Ave NW.



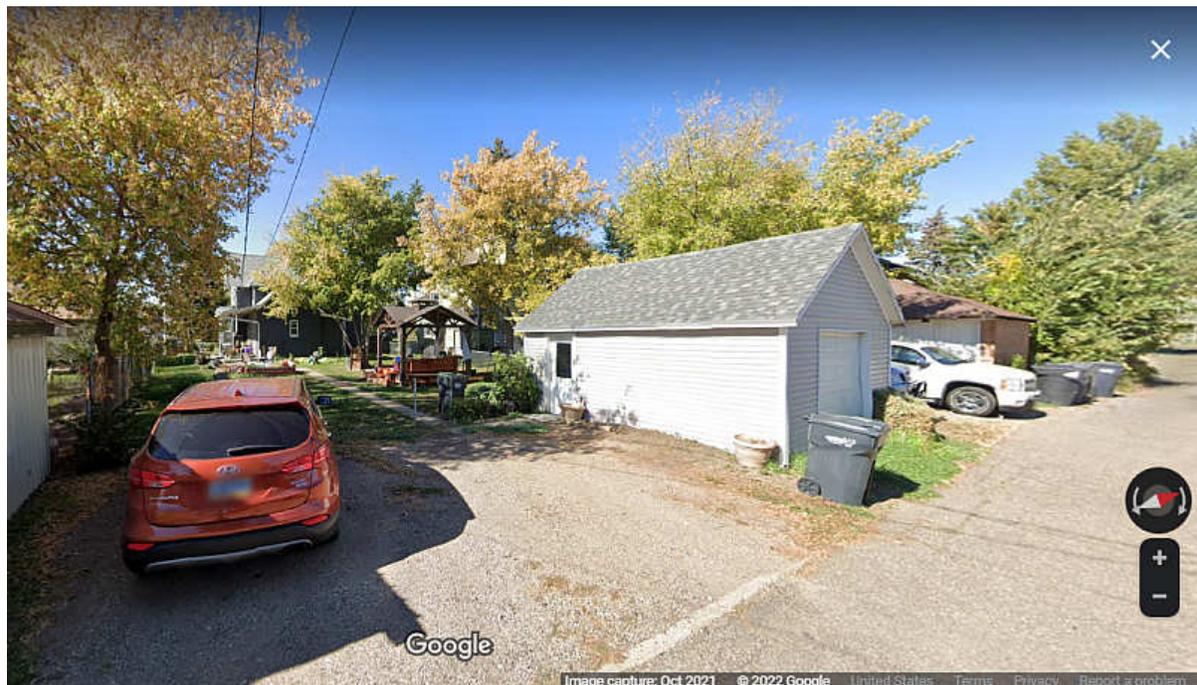
The 2021 Google Image Capture below shows the 2 separate garages at 206 7th Ave NW with the 2-stall garage to the left and the over-under garage to the right with the bottom garage accessible from the rear of the property while the top garage is accessible from the front of the property when this is a property that the city still has assessed lower than my property when it's at least in the area of \$50,000 to \$60,000 higher such that I would trade my property and add in \$10,000 to see if the owners of 206 7th Ave NW would swap since the city assesses my property higher..



The 2021 Google Image Capture below shows the 2-stall garage at 710 3rd St NW.



The 2021 Google Image Capture below shows the 1-stall garage at 306 4th Ave NW.



At some point fraudulent property assessments have to become criminal and that includes how a property in my neighborhood, within walking distance from my property, sold in 2021 but yet it wasn't listed as one of the comparable properties because it one of the properties that's benefited financially from property assessment fraud so the city doesn't want to draw any attention to it.

Speaking of criminal acts, a member of the Morton County BOE, after being a victim of criminal acts, may have committed criminal acts by not acting to be recused from voting on my property assessment Appeal when not acting to be recused may have been to hide the previous criminal acts because those criminal acts were related to government corruption. That'll be discussed in Letter 3 of 3 for Part 2 of 4 of this Appeal.

Thank you,

Karen Jordan

Dear SBOE,

It is my belief that Morton County Commissioner Andy Zachmeier should've recused himself as a member of the Morton County BOE from the vote on my Appeal by the Morton County BOE on June 9th of 2022 because Mr. Zachmeier was the victim of criminal acts by the city of Mandan regarding situations I was connected to that resulted in Mr. Zachmeier being retaliated against by certain city of Mandan staff meant oppress and intimidate Mr. Zachmeier that could've resulted in the actions of Mr. Zachmeier related to my Appeal before the Morton County BOE.

I state that because not only did Mr. Zachmeier fail to recuse himself and not only did he fail to allow other members of the Morton County BOE to initiate voting on my Appeal but it was Mr. Zachmeier that took the initiative to introduce a motion to vote down my Appeal based on the Minutes for that Morton County BOE attached to my previous email having this in the Minutes "Zachmeier moved and Morrell seconded to deny the appeal of Karen Jordan in regarding to property valuation in the City of Mandan due to a lack of evidence."

The facts are that after my failed Appeal before the Morton County BOE on June 2nd of 2015, I was very frustrate about paying property taxes that I didn't see the benefit of like how state laws in Mandan weren't enforced by either the city's police department or Morton County's sheriff's office such that the repeated illegal parking on 3 of 4 corners of a very busy intersection almost caused an SUV I own to get hit.

So, I wanted the Morton County Commission to be contacted about that and to question why it was that what I paid for in county property taxes didn't resulted in the Morton County's sheriff's office enforcing any state laws in Mandan that the city's police department wouldn't enforce. That led to an email by Mr. Zachmeier stating that he had forwarded the email to certain county departments for review but nothing happened after that related to any responses or enforcement.

Mr. Zachmeier also confused apples with oranges when he referred to city enforcement of its ordinances around the county building while not discussing state laws that included his omitting Sec. 44-08-20 providing authority for any peace officer employed in North Dakota "To enforce state laws and rules within the jurisdiction of the law enforcement agency by which they are employed." That would have applied to the violations of state law at that one intersection but Mr. Zachmeier excluded that too despite his having over 20 years in law enforcement at that time.

Mr. Zachmeier included in his email that he was "one of the County representatives on Mandan City Planning and Zoning" and he went to say "If there is a problem on City Zoning, please let me know the problem you are having so that I can check on it for you." That email is attached to the same email as this Appeal letter but Mr. Zachmeier email wasn't sent to me but to someone I knew that was aware of certain facts.

As I was also frustrated with what I paid in property taxes when properties I walked by when I still walked my blind and deaf dog had businesses operated out of houses in residential areas that didn't allow those businesses to be there and when those residential properties didn't pay any type of commercial property tax for having those prohibited businesses at residential properties, Mr. Zachmeier received 2 emails on April 4th of 2016 discussing 2 residential properties that had businesses operated there and one property was at 207 9th Ave NW. PDF files having photos on them were also sent to Mr. Zachmeier at that time and one the PDF files is attached to this email.

Mr. Zachmeier contacted the city about those types of business and the City Attorney, Malcolm Brown, responded with an email he sent to City Administrator Jim Neubauer on April 26th of 2016 where Mr. Brown put “I am going to advise AZ that if forwards e mails requests from SPJ to you that on my advice you will block AZ.” That email is attached to the same email as this Appeal letter.

Here was Mr. Zachmeier, a law enforcement officer, an elected member of the Morton County Commission, and, while as a member, serving on behalf of Morton County on the Planning & Zoning Commission the city has and yet threatening Mr. Zachmeier with blocking his emails as if an act of official oppression also viewed as meant to harass and intimidate so the city could continue on with its property assessment fraud that benefits some and hurts others like me.

Attached to the same email as this Appeal letter is the email Mr. Zachmeier sent to Mr. Brown on August 26th of 2016 when expressing his view like “It appears that you are somehow angry at me and I do not understand the anger.” Then there was “I believe in public service” and then “To ask what to do in regards to.... complaints would be within my duties as a County Official assigned to the Mandan Planning and Zoning Board.”

Mr. Zachmeier went on to express his view with “If there is something I did wrong or illegal, you could easily inform me of that issue” and “To threaten e-mail blockage is not right” but yet the damage was done, Mr. Zachmeier was no longer interested in zoning issues even when it meant that Morton County was being cheated out of property taxes so there had to be some kind or act of compensation by the city to Morton County where property owners like me, not from the area and not part of good old boy government. are victims of fraudulent property assessments to make up the differences.

I expressed my concern about properties like 207 9th Ave NW to the Morton County BOE in the email sent to it on June 12th of 2022 before I knew that Mr. Zachmeier had already moved to have my Appeal rejected and that part of that email on 207 9th Ave NW is attached to the same email as this Appeal letter and the only response received was from Mr. Zachmeier having a lot different attitude about it in 2022 than he did in 2016 because in 2022 he expressed the view that he didn't see anything wrong with it.

Even if what goes on at properties like 207 9th Ave NW is ignored related to my Appeal, it still has value based on equal treatment in Article I, Section 21, of the North Dakota Constitution on everyone being treated equally that includes their equal, as well as a correct, amount in property taxes that I don't believe is happening. So, it leaves open the door on another option to address what I've been a victim of that's also obstructed my efforts in trying get prepared to submit this property assessment Appeal to the SBOE.

Thank you,

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

I debated on whether to even waste my time appealing to the MBOE since I believe that it's just made of members of the City Commission and the City Commission is the ultimate reason why a problem with property assessments has existed for years. That includes the City Commission's continued employment of Jim Neubauer as City Administrator because I believe his presence is a reflection of the City Commission.

However, after learning about information submitted for the MBOE meeting set of April 5th of 2022, I felt compelled to file an appeal in my own way that's constitutional in nature instead of the process I believe is unconstitutional under the Fourth Amendment because it's my position that I should've been forced to allow city staff into my home when it isn't the least bit necessary to have city staff in my home to address the issues of my appeal.

I also believe this entire process, from a property assessment to the appeal, is unconstitutional in regards to equal protection under the Fourteenth Amendment because my property's been sold 6 times within the last 60 years when it was sold in 1959, 1986, 2004, 2010, 2012 [Sheriff's Sale], and when I purchased it in 2013 so the city's had multiple opportunities to obtain information on my house, including its interior, when a property right across the street from me has been owned by the same family, though more than 1 generation, for more than 70 years without a public sale so the city may not have any idea what the interior of that house is like.

So, why should I have to let city staff in my house if city staff don't go into each and every house in Mandan since there should be equal protection? After all, those that benefit from an abusive, if not unlawful, property assessment process don't have to appeal and that means they escape an appeal process so they can avoid letting city staff into their homes. Therefore, the appeal process only adds insult to injury to those already subject to an incorrect property assessment that I see as also unconstitutional under the Fourth Amendment because the city never provides proof that the value assessed is accurate so it's basically seize funds through fraudulent property taxes.

Based on what I've stated in this letter and based on information that still needs to be provided to the MBOE, I will provide that additional information in additional letters as part of my appeal as a result of my position in making this appeal that the entire property assessment process reeks of corruption as part of the good old boy government in addition to also being arbitrary, capricious, and often the result of incompetence. This is my Assessment Appeal Letter 1 of 11.

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is Assessment Appeal Letter 2 of 11 and in appealing my 2022 property assessment for 510 3rd St NW, I'll also reference information by Allen Hohbein regarding his appeal of his property assessment for 736 Custer Dr NW listed by the city of Mandan as Appeal #3 because not only did Mr. Hohbein state information that's applicable to my appealing my property assessment but it applies to the entire property assessment process that impacts all the residents of Mandan.

In the first paragraph of his letter dated March 29th of 2022, which is shown below, Mr. Hohbein referred to "Market increase" as a justification used by the city to increase the assessment on his property when that's been the same excuse used on me going back to 2015 when the assessment on my property suddenly and inexcusably increased by \$47,000 that year.

I am again protesting the recent increases in the City's valuation of my property at 736 Custer Drive, Mandan, North Dakota. My letter dated March 14, 2022 (copy attached) I was notified by the City of Mandan, that the assessed valuation would be increased by \$21,400, from \$167,500 to \$188,900. The City's letter had a mark on a line, indicating "Market Increase", as the reason for the change in valuation.

In the third paragraph of his letter, as shown below, Mr. Hohbein wrote of a right and obligation to protest unfair taxation that reflects and mirrors my rights and obligations because how the city assesses properties is not only arbitrary and capricious but reflects incompetence as well as the corruption that's part of the good old boy government in Mandan that justifies this appeal by me.

I do not mind paying a fair tax. But when a tax becomes unfair, I view it as both my right, and obligation to protest.

What Mr. Hohbein stated in his next paragraph is shown below, where he discusses further what positions the city took in response to his questioning the increased assessment of his property; to include where Mr. Hohbein expressed displeasure, while questioning the fairness of what the city did, when the city used 3 other properties in an attempt to justify the city's actions that I'll add to in this letter when discussing how what happened to Mr. Hohbein also happened to me.

The selling prices of those 3-properties served as justification to increase the City's perceived valuation, of my property to \$188,900, but yet those same 3-properties that sold, setting my increase, have far less assessed valuation than does my property, and far less valuation than the fair market value of the 3-properties. How can anyone view such results as a fair tax?

In the third to the last paragraph of his letter, as shown below, Mr. Hohbein expressed concern on a "lack of easily accessible information concerning the 2022 valuations of comparable properties" related to his neighborhood and that the absence of information to support his appeal protest was "unobtainable at present" when that's the intent by the city regarding any resident wanting to appeal a property assessment given the short time that residents have to appeal between the time they receive a notice and when the MBOE meets.

The lack of easily accessible information concerning the 2022 valuations of comparable properties in my neighborhood, render further support for my protest unobtainable at present.

This flies in the face of state laws on records because a resident first has to request records, then wait to see if the city responds in time, only to be put in a position to either sue the city or make an opinion request under Sec. 44-04-21.1 that can take months to get an opinion issued when the opinion would be issued well after the times when the MBOE and the Morton County Board of Equalization [MCBOE] meet.

Since I moved to Mandan in 2013, the city makes less and less information available related to how properties are assessed and doesn't itemize the results of the property assessment. To put it in a more obvious way, imagine going to a store to buy clothes or going out to dinner and when the time comes to pay you get a receipt that only shows an astronomical total that doesn't show what you paid for each item. That's exactly what happens when it comes to property assessments and taxes, which will be explained further in this letter.

In his second to the last paragraph in his letter, which is shown below, Mr. Hohbein referred to the city's continued use of an "unfair methodology of increasing property valuations" that Mr. Hohbein identified as including where the amounts properties sold for are then used by the city to artificially inflate the property assessment values of properties like Mr. Hohbein's but yet the properties that sold have property assessments lower than what they sold for; with Mr. Hohbein addressing that issue further by stating that the MBOE "has refused to recognize that inequity" without Mr. Hohbein taking the extra step of stating that why would the MBOE ever object to an inequitable way the city uses to assess property values when the MBOE has benefited from such inequalities due to the fact that absolute power corrupts absolutely.

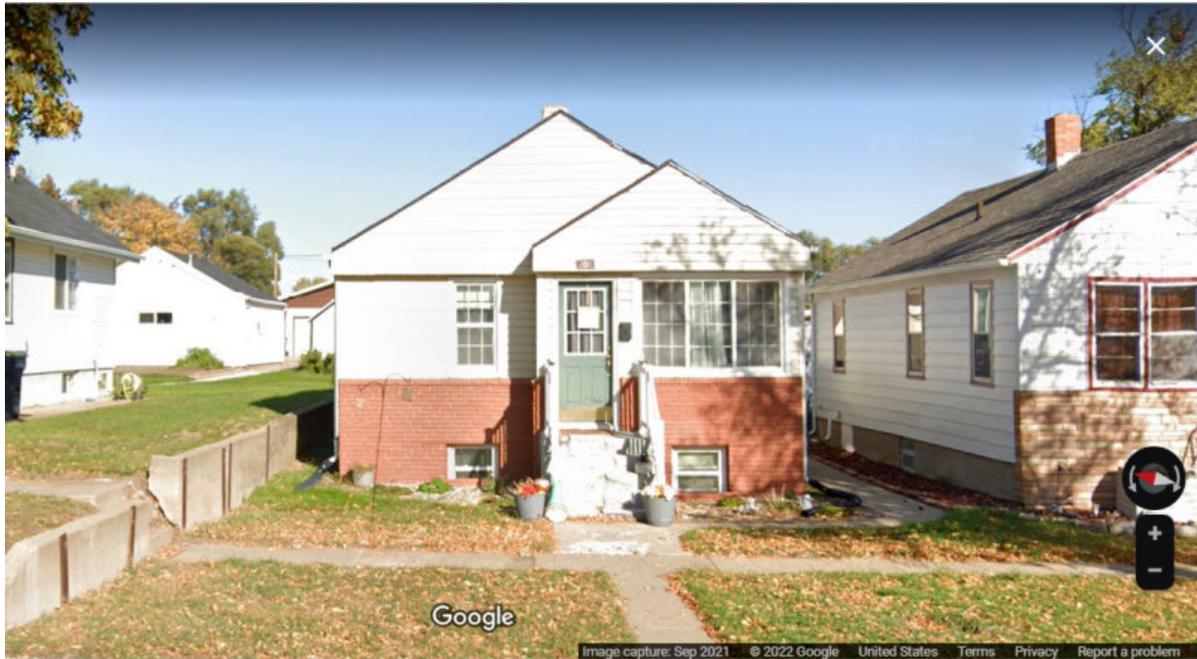
The City's unfair methodology of increasing property valuations has not changed. In 2020 the City had also sought to increase my property valuations in the very same manner, basing the increase of alleged market sales, but then failing to assess the sold properties, at a valuation comparable to the assessment of my property. The City Board of Equalization refused to recognize that inequity.

For example, City Commissioner and MBOE member, Joe Camisa bought his home at 208 10th Ave NE in Mandan in 2015 and below's part of the 2021 Assessor Property Card [APC] for it to show that Mr. Camisa purchased it for \$160,000 in 2015.

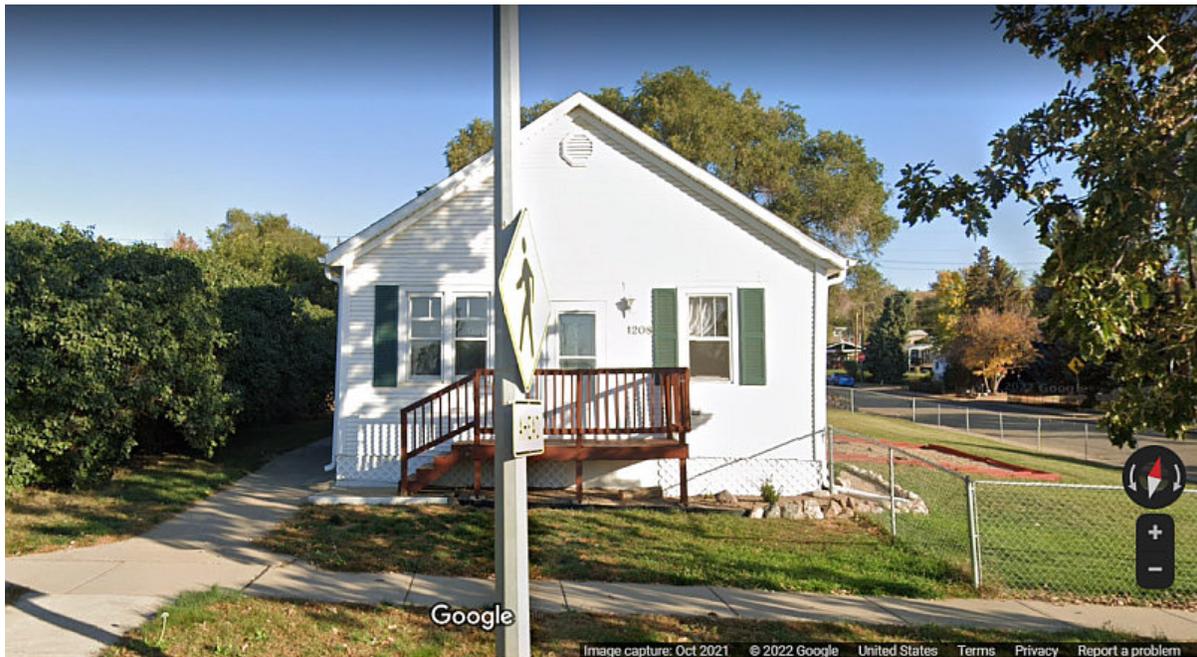
PDF#PIN: 002+65-1404000		City of Mandan				Thu, 7/8/2021, 8:47 AM		Page 1					
208 10 AVE NE, MANDAN		Deed: CAMISA/JOSEPH A/JR	Map Area: Zone 2 - Res		Checks/Tags:								
		Contract:	Route: 000-000-000		Lister/Date: MA, 12/22/2015								
		CID#: 01282	Tax Dist: M1		Review/Date: GR, 07/23/2020								
		DBA:	Plat Page:		Entry Status: Estimated								
		MLS:	Subdiv: HELMSWORTH-MCLEAN 1ST										
Urban / Residential													
Legal: Section: ; Twp: ; Rng: ; Block: 012; Lot: 0022; Deeded Acres: 0.100													
LOT 22 & S 6' LOT 23 BLOCK 12 HELMSWORTH-MCLEAN 1ST													
Land													
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Use	EFFType	Qual./Land			
Lump Sum						4,340.00	0.100						
Grand Total						4,340.00	0.100						
Sales				Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	F#	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2020
09/25/2015	\$160,000	D021	467155						Land	\$25,000	\$0	\$0	\$25,000
04/02/2013	\$89,918	D000	448953						LandC		\$0	\$0	
09/04/2002	\$41,300	D000	374882						Dwig	\$90,500	\$0	\$0	\$96,100
									Impr		\$0	\$0	
									Total	\$115,500	\$0	\$0	\$121,100

What troubling about that information shown above is that the assessed value was only listed at \$121,100 in 2020 and then it dropped to \$115,500 in 2021. That means that, in 2021, what the city assessed Mr. Camisa's property was \$44,500 less than what it sold for in 2015.

Any question or doubt about that true and full value of Mr. Camisa's property and that it clearly was under assessed can be established by look at a Google image of it shown below.



Now, compare that image to this Google image of 1208 1st St NE that's very similar in appears to Mr. Camisa's property, it's in the same Zone 2 as Mr. Camisa's property, it's just 2½ blocks from Mr. Camisa's property, and it sold for \$163,500 in 2021.



The next image shows what 1208 1st St NE sold for in 2021 that doesn't appear on the APC for it since the city refuses to add more recent sale prices until after city and county appeals are done.

192	Residential	411	2 AVE NW	65-2831000	234,900	9/1/2021
193	Residential	204	1 AVE NE	65-2523000	225,000	9/1/2021
194	Residential	604	CANYON RD SW	65-6111355	466,900	8/31/2021
195	Residential	4510	34 AVE NW	65-3772591	205,000	8/31/2021
196	Residential	2205	10 AVE SE	65-4196000	299,900	8/31/2021
197	Residential	1208	1 ST NE	65-1383000	163,500	8/30/2021
198	Residential	702	1 AVE NW	65-3451000	180,000	8/30/2021
199	Residential	4809	34 AVE NW	65-6112555	313,900	8/27/2021
200	Residential	3820	AMARI LOOP NW	65-6136450	310,000	8/27/2021
201	Residential	4714	PINTAIL LOOP SE	65-3772450	365,000	8/27/2021
202	Residential	2602	DOUGLAS PL SE	65-6115840	265,000	8/27/2021
203	Residential	503	9 AVE NW	65-1798000	319,900	8/27/2021

This raises the concern about the lack of fairness and the lack of consistency in applying what a property sold for when assessing those same properties after the properties were sold and how a sale price of one property can influence the assessment value of another property but not the very property that was sold. This is shown in a chart provided below.

PROPERTIES COMPARABLE CHART							
208 10 th Ave NE & 1208 1 st St NE							
Year	208 10 th Ave NE	↑/↓	1208 1 st St NE	Year	208 10 th Ave NE	↑/↓	1208 1 st St NE
2015	\$160,000	-/-	-	2019	\$109,800	-/-	\$115,800
2015	\$89,800	↑/↑	\$107,400	2020	\$121,100	↑/↑	\$125,100
2016	\$108,700	↑/↑	\$113,400	2021	\$115,500	↓/↑	\$125,700
2017	\$108,700	-/-	\$113,400	2021	-	-/-	\$163,500
2018	\$109,800	↑/↑	\$115,800	2022	?	-	?

For example, Mr. Camisa’s property had an assessed value of \$89,000 in 2015 when it sold for \$160,000 in 2015 and though that assessed value did increase to \$108,700 in 2016 that was still an amount \$51,300 less than what it sold for the year before and that held true of 2017 because the assessed value in 2017 was the same as it was in 2016. It only increased by \$1,100 in 2018, so its assessed value was \$50,200 less than what it sold for in 2018 and that also true for 2019 since the assessed value in 2019 was the same as it was in 2018. The next increase in assessed value was in 2020, when it increased to \$121,100, but that still left that assessed value in 2020 at \$38,900 below what Mr. Camisa’s property sold for in 2015. Yet, in 2021, the assessed value of Mr. Camisa’s property actually dropped to \$115,500; with its assessed value in 2021 at \$44,500 less than what it sold for 6 years before in 2015.

That raises the question why what Mr. Camisa’s property sold for in 2015 didn’t increase what its assessed value was in the years that followed if its sale price could’ve been used to increase the assessed value of other properties like what’s being done to both Mr. Hohbein and to me but yet why didn’t what Mr. Camisa’s house sell for increase the assessed value of 1208 1st St NE?

It's such inconsistencies that makes the city's property assessment wrong and unconstitutional, as no one rule or practice is applied equally or fairly throughout all of Mandan. It's hunt and peck, or like pick and chose, depending on who's who, who knows who, who works for who, who'd once work for who, and the list goes on regarding the arbitrary, capricious, incompetent, as well as corrupt, way the city operates as part of its good old boy government in Mandan that leads me to the last sentence in the last paragraph, shown below, of Mr. Hohbein's appeal letter that has in it "The City's valuation of property remains an irrevocably broken system."

After my protest at the 2020 County Board of Equalization, I was contacted by the City's assessor's office, with the valuation of my property reduced. Now it is revealed that nothing has changed. The City's valuation of property remains an irrevocably broken system.

From a particular point of view regarding a lack of fairness and its unconstitutional application by the city, that statement is very true for some residents that are victims of arbitrary, capricious, incompetent, as well as corrupt way the city, utilizes its property assessment process as part of its good old boy government in Mandan but, to the city, its property assessment process works just as the has city's intended it to work because of its unequal application that benefits those the city likes and punishes those the city doesn't like that includes those not part of the good old boy type that Mandan's known for even beyond Mandan.

That's why I believe that Mr. Camisa needs to recuse himself from the appeal process because of his having already benefited from a corrupt property assessment process that will be exposed in my additional letters to when I continue to demonstrate how what Mr. Hohbein's being subjected to isn't an isolated incident but an incorrect methodology in doing property assessments that I'm also a victim of that I'll clearly establish in my letters today as part of my appeal.

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assessment Appeal Letter 3 of 7 and, like Mr. Hohbein, I too had a previous property assessment appeal that failed. I believe I failed before because I wasn't as knowledgeable about how corrupt the city of Mandan is, I wasn't prepared for that corruption, I hadn't believed all that I'd heard because I gave the city the benefit of the doubt, but what then occurred to me starting in 2015 opened my eyes and made me see how corrupt the city really is and has been for years.

So, starting in 2015, and in the years that followed, great effort was put in to be prepared for this day because the intent isn't just to address how corrupt the city's property assessment process is for me but for many other residents in Mandan that are also victims of it like Mr. Hohbein so that my appeal is written so that information I provide should also benefit others like Mr. Hohbein.

For example, below's an image from part of what Mr. Hohbein submitted with his appeal and one of the reasons it's important is because of this statement "I have included sales of similar ages, size, and no garages" because I'll demonstrate using 2 properties with houses listed by the city as built in 1939, with both houses having the same architectural type, while 1 property was without a garage but the property with the garage still has a lower assessed value than mine, being that the other property with the garage was owned by City Commissioner Amber Larson that I think also serves on the MBOE to oversee property assessment appeals.



I have included sales of similar ages, size & no garages.

Your home Yr Bt: 1961
TLA: 1092 SF

Sales/SF: is equal to the Sales price divided by Total Living Area

And, when doing that, I'll refer to the "no garages" in what's shown above because when is any garage just a garage and when's it something else? It's not a garage, or not just a garage alone, if it's used for business purposes and that's especially true when customers come and go to get the work done the customers want. That's especially true when Custer Health is required to inspect a work area as what occurred at what was only identified and assessed for taxes by the city as just a garage despite that more than one business has operated out of the garage at 109 3rd Ave NE.

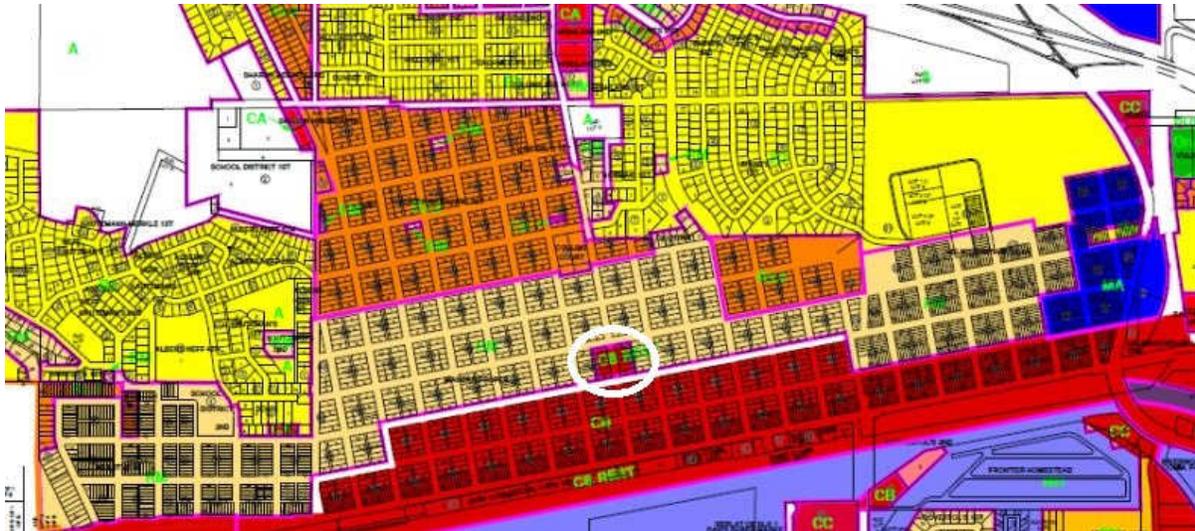
Below's a Google image showing 104 2nd St NW, which is listed as a residential property, but the garage was converted for business use for Wolf's Complete Motorcycle Repair and that's also a business that City Commissioner, as well as MBOE member, Dennis Rohr has known about in response to how a commercial business of that type could operate in a residential district but it's based on how the city manipulates zoning.



What's shown below is an image from a 2013 zoning map showing residential and commercial areas; where an area has been circled in red to show how a single block had a commercial area bumped up, with 104 2nd St NW located in that circled area, so that Wolf's Complete Motorcycle Repair could operate out of what would've otherwise been in an RM Residential District.



What's shown below is an image from a 2017 zoning map showing residential and commercial areas; where an area has been circled in white to show how a single block had a commercial area bumped up, with 104 2nd St NW located in that circled area, so that Wolf's Complete Motorcycle Repair could operate out of what would've otherwise been in an RM Residential District.



What shown below is from part of the Assessor Property Card [APC] for 104 2nd St NW with red boxes added around the address, the names of the owner, what type of property the city has listed it as, what block and lot numbers the property is at, around the house and a commercial building under Values listing the assessed values of each, as well as where it has "No garages" included.

PDF#PIN: 001+65-2674000		City of Mandan			Thu, 7/8/2021, 8:37 AM		Page: 1						
104 2 ST NW, MANDAN		Deed: WOLF/JOHN H/& SALLY	Map Area: Zone 1 - Res	Checks/Tags:									
		Contract:	Route: 000-000-000	Lister/Date: MA, 04/14/2016									
		CID#: 03604	Tax Dist: M1	Review/Date: LT, 05/13/2020									
		DBA:	Plat Page:	Entry Status: Inspected									
		MLS: 27621	Subdiv: MANDAN PROPER (OT)										
Urban / Residential		Legal Section: 1, Twp: 1, Rng: 36; Block: 036; Lot: 0006		Deeded Acres: 0.080									
		W 1/2 LOT 6 BLOCK 38 MANDAN PROPER (OT)											
Land													
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land			
Lump Sum						3,500.00	0.080						
Grand Total						3,500.00	0.080						
Sales			Building Permits				Values						
Date	\$ Amount	NJTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2020
02/23/2006	\$45,000	D021	400691						Land	\$17,000	\$0	\$0	\$17,000
02/07/2006	\$45,000	D006	400690						LandC	\$0	\$0	\$0	\$0
07/06/2005	\$44,300	D006	999999						Dwlg	\$72,200	\$0	\$0	\$71,400
01/26/2000	\$46,600	D021	359783						Impr	\$52,700	\$0	\$0	\$53,200
									Total	\$141,900	\$0	\$0	\$141,600
Res. Structure		Finish			Plumbing			Addition		Garage			
Occ. Code	101	T1 Rooms Above #	4	Bedrooms Above #	2	Full Bath	1	Addition	No Additions	Garage	No garages		
Occ. Descr.	Single-Family / Owner Occupied	T1 Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath		Year Built		None			
Year Built	1939	None	0			Toilet Room		EFA		W.X.L			
EFA / EFR	82 / 1939	Foundation	Stn			Lavatory		EFA Year		Area (SF)			
						Water Closet		Style		Year Built			
						Sink		Area (SF)		EFA			

The information under values is important for several reasons that includes that once the garage was converted over for use as a commercial building that its assessed value for tax purposes was individually listed that raises the question on how much that building would've been assessed if it had stayed just a garage since it will has a garage door so that having a garage door didn't keep it from being listed as a commercial building for property assessment tax purposes?

As for property taxes and property assessed values, below's an image from the Morton County website listing property tax information on 104 2nd St NW showing a "Market" value listed as \$140,900 for the entire property.

Parcel#: 65-2674000

Status: Current

Receipt: 16334

2021 Owner(s):
WOLF/JOHN H/& SALLY

Mailing Address:
104 2ND ST NW
MANDAN, ND 58554

2021 Value:

Market:	\$141,900
Taxable:	\$6,649
Disabled Vet Credit:	\$0
Homestead Credit:	-\$3,375
Net Taxable:	\$3,274

[Detail](#)

2021 Taxes: [View Pie Charts](#)

First Half:	\$673.84	Due: 3/1/2022
Second Half:	\$466.80	Due: 10/15/2022
Total:	\$1,140.64	

[Show Current Tax Bill](#)

[Detail](#)

2021 Payments:

First Half:	\$673.84
Second Half:	\$466.80
Discount:	\$46.68
Total:	\$1,093.96

(May include penalty & interest)

How that "Market" value on 104 2nd St NW came about is shown below based on an image from the Morton County website listing property tax information on 104 2nd St NW with a house listed with a "Market Value" of \$72,200, with a land listed with "Market Value" of \$17,000, and with the commercial building that was once a garage listed with a "Market Value" of \$72,200, so the total "Market Value" is \$141,900.

Parcel#: 65-2674000

Status: Current

Type: RE

Owner: WOLF/JOHN H/& SALLY

Value Breakdown:

Year	Parcel#	Class Code	Description	Market Value	Taxable Value
2021	65-2674000	201B	RESIDENTIAL - BUILDING	\$72,200	\$3,249
2021	65-2674000	201L	RESIDENTIAL - LAND	\$17,000	\$765
2021	65-2674000	233B	COMMERCIAL - BUILDING	\$52,700	\$2,635

Current Market Value: \$141,900
Current Taxable Value: \$6,649

This raises a lot more questions, such as why other buildings and related attached structures fail to have market values listed individually as garages that could be attached or freestanding such as a freestanding 4-stall garage at a residential property that doesn't seem to appear on any property tax information that either the city or the county make available because that freestanding 4-stall garage isn't included as part of the assessed value of the house and it isn't included as part of the assessed value for the land; when the assessed value or "Market Value" listed for that property is based only as the "Market Value" of both the house and land as if that freestanding 4-stall garage at a residential property doesn't have any assessed value as if it doesn't exist at all.

That raises the question why it was so important that the 3 comparison properties the city sent to Mr. Hohbein to justify the increase in the assessed value of Mr. Hohbein's property didn't have garages since Mr. Hohbein's property doesn't have a garage and is the reason that the city fails to listed the value of garages separately is to hide the assessed values are as determined by the city, along with hiding if the city's failed to assign any assessed value, as part of arbitrary, capricious, incompetent, as well as corruption, as part of the good old boy government in Mandan.

This issue is directly related to my property and my appeal but because it's part of a widespread problem with how the city does property assessments, the bigger picture needs to be provided to establish that how the city's assessed my property for as long as I've owned it has been totally and completely wrong.

This includes the use of comparison properties to determine assessed values of other properties like what I've been subject to and what Mr. Hohbein's been subjected to, such as the 3 properties provided to him that I've included an image of at the beginning of this appeal letter. The process raises the question whether a residentially listed property like 104 2nd St NW would be used as a property to increase the assessed value of other residential properties like what's happening with Mr. Hohbein's when there's a serious problem with one of the properties that won't have time to discuss today to be able to submit my appeal in time.

This leads to a question on whether all residential properties are assessed the same regardless of location despite located in residential districts or in commercial districts so the value of some of the residential properties should being able to operate businesses out of any commercial district to generate income, such as the commercial business operated out of a commercial building on a residential property as what 104 2nd St NW has done. Is it considered into the assessed value of a property? That's also a question that needs answering based on the image below from the city's 2022 zoning map, as it's the only zoning map the city currently makes available.



The city's current zoning map now hides the locations of some residential and commercial areas in Mandan, which the city does by only showing the Downtown Core [DC] and the Downtown Fringe [DF] District that I contend the hides the truth on how property values are assessed.

To discuss that last issue further, the image to the left below is of the cover of Gasoline magazine for Issue No. 8 from September of 2010 and the image to the right below is also of the cover of Gasoline magazine but for Issue No. 3 from August of 2009.



What's provided on the next page of this appeal letter is an image taken of part of Page 4 in Issue No. 8 from September of 2010 where Wolf's Complete Motorcycle Repair had an advertisement that included the address of 104 2nd St NW in Mandan.

What's also provided on the next page of this appeal letter is an image taken of part of Page 38 in Issue No. 8 from September of 2010 where Wolf's Complete Motorcycle Repair had the smaller advertisement that included the address of 104 2nd St NW in Mandan and a red box is put around it. What has a yellow box put around it is where a smaller ad for Larsons Creative Concepts was at listing the address of 109 3rd Ave N in Mandan.

Then there's the smaller advertisement that's also there and it has an orange box put around it, as its for Corral Sales RV with the address of 617 6th Ave SE in Mandan. Isn't that a business that's owned, at least in part, by Mayor Tim Helbling, also serving on the MBOE, and if Mr. Helbling was a good businessman, as well as an astute mayor, he should've not only checked to see that the advertisement he paid for was in the publication but to see what other businesses in Mandan had advertisements there so that he would've seen the business Larsons Creative Concepts.



WOLF'S
COMPLETE CYCLE REPAIR

HARLEY MACHINE SHOP
FLATHEAD, KNUCKLE, PAN,
SHOVEL, SPORTSTER,
EVO, TWIN CAM

701-751-3484

704 2ND ST NW MANDAN ND
JUST WEST OF THE MANDAN POST OFFICE

JOHN WOLF - 40 YEARS EXP.

Fuel Your Veins

MOTORCYCLE (AND TRUCK) ESTABLISHMENTS
buy your SH*T HERE

<p>Bismarck-Mandan, ND</p> <p>Abate of North Dakota 1001 S 22nd. St. Bismarck, ND 58504 1-800-726-4094</p> <p>Action Motor Sports 1417 Memorial Hwy. Mandan, ND 58554 701-667-4524</p> <p>Black Sheep Design 630 6th Ave. SE Mandan, ND 58554 701-202-0883</p> <p>BTP Total Performance 1120 Airport Road Bismarck, ND 58504 701-223-8765</p> <p>CiNcity Designs 1708 43rd Ave. SE #1 Mandan, ND 58554 701-440-1801</p> <p>Colonial Bar 4831 Memorial Hwy. Mandan, ND 58554 701-667-8068</p> <p>Corral Sales RV 617 6th Ave SE Mandan, ND 58554 701-663-9538</p>	<p>Full Throttle Motor Sports 1101 Airport Rd. Bismarck, ND 58504 701-222-1999</p> <p>Heritage Classics 407 S 22nd St. Bismarck, ND 58504 701-426-9655</p> <p>Hybrid Studios 2729 E Broadway Ave. Bismarck, ND 58501 701-751-3816</p> <p>J&D Custom 4715 19th St. SE Mandan, ND 58554 701-751-0952</p> <p>JP's Garage 3070 Sand Hill Rd. Bismarck, ND 58503 701-391-6842</p> <p>Larsons Creative Concepts 109 3rd Ave. SE Mandan, ND 58554 701-400-5217</p>	<p>Scooter Shak 2014 Memorial Hwy. Mandan, ND 58554 701-667-2033</p> <p>Silver Dollar 200 E Main St. Mandan, ND 58554 701-663-5248</p> <p>Stage Stop Saloon 611 6th Ave. SE Mandan, N.D. 58554 701-663-7788</p> <p>Westside Bar and Grill 501 Burlington St. SE Mandan, ND 58554 701-663-3020</p> <p>Wolf's Complete Cycle Repair 104 2nd St. NW Mandan, ND 58554 701-751-3484</p> <p>Dickinson, ND Patriot Custom Cycle 4249 W Villard Suite #C Dickinson, ND 58601 701-483-1835 Fargo, ND</p>	<p>Valley City, ND</p> <p>Boomer's Corner Keg 264 East Main St. Valley City, ND 58072 701-845-3723</p> <p>Prairie Wynde Tattoo 411 West Main St. Valley City, ND 58072 701-845-0337</p> <p>Sturgis, SD</p> <p>Broken Spoke Saloon Highway 79 N Sturgis, SD 57785 1-800-754-2526</p> <p>Full Throttle Saloon 12997 SD Highway 34 Sturgis, SD 57785 605-423-4584</p> <p>Legendary Buffalo Ch... 20822 131st Ave Sturgis, SD 57785 605-347-9000</p> <p>Concord, CA Westbury Motorcycles 1778 Elm Rd. Concord, CA 94519 925-662-9482</p>
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Below left is an image taken of part of Page 8 in Issue No. 8 from September of 2010 showing a Larsons Creative Concepts advertisement listing the address of 109 3rd Ave NE in Mandan and below right's image shows a smaller version of the advertisement for Larsons Creative Concepts to also show the advertisement below it for Mayor Helbling's Corral Sales RV.

It's an addiction

Tattooing
Airbrushing
Pinstripping
Custom Upholstery

Whether you're looking to personalize your ride or have one painful therapy session, Larson can meet all your customizing and tattooing needs. You won't find all that ego in our shop — we make sure you leave happy and with a top-quality product.

Call Jon Larson today at (701) 400-5217.

Larsons Creative Concepts | 109 3rd Ave. NE, Mandan N.D. | 701-400-5217 | www.larsonairbrushing.com



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FOLLOW YOUR DREAMS!

Jayco



Corral Sales
SUPERSTORE
Mandan, North Dakota
800-58V-CAMP

Fuel Your Veins. Gasoline

If Mr. Helbling was a good businessman and an astute mayor, he should've not only checked to see that the advertisement he paid for was in the publication but to see what other businesses in Mandan had advertisements there so he would've seen the business Larsons Creative Concepts right above his advertisement for Corral Sales RV.

If Mr. Helbling was a good businessman and an astute mayor, as well as a longtime resident of Mandan, he should've recognized the address of 109 3rd Ave NE is for a residential property in Mandan and that should've also caught his eye because how could a business using a skull and crossbones for its logo, while advertises such business services as "Tattooing" and "Airbrushing" in addition to "Pinstriping" and "Custom Upholstery" operate out of a residential property since "Tattooing" creates a health risk that can also include spreading such diseases as hepatitis.

Below left's an image taken of part of Page 29 in Issue No. 3 of Gasoline magazine from August of 2009 showing a Larsons Creative Concepts advertisement listing the address of 109 3rd Ave NE in Mandan and below right's image shows a smaller version of the advertisement for Larsons Creative Concepts with a yellow box added around it; where an orange box is added around the advertisement for Mayor Helbling's Corral Sales RV.

MOTORCYCLE (FRIENDLY)
buy your SH*T HERE

Bismarck-Mandan, N.D.

Action Motor Sports 1417 Memorial Hwy. Mandan, N.D. 58554 701-867-4524	Larsons Creative Concepts 109 3rd Ave. SE Mandan, N.D. 58554 701-400-5217
Corral Sales RV 817 8th Ave SE Mandan, N.D. 58554 701-863-8538	Moritz Sport & Marine 2540 Marina Rd. SE Mandan, N.D. 58554 701-222-2000
Crazy D's Const. 1227 S 22nd St Bismarck, N.D. 58504 701-220-0282	Open Road Honda 4120 Memorial Hwy. Mandan, N.D. 58554 701-863-4023
Cycle Hutt 3700 Memorial Hwy Mandan, N.D. 58554 701-223-4888	Planet Powered Sports 4403 Memorial Hwy. Mandan, N.D. 58554 701-333-8998
Dakota Sanitation 1751 Channel Dr. Bismarck, N.D. 58501 701-228-2553	 Scooter Shak 2014 Memorial Hwy. Mandan, N.D. 58554 701-867-2033
DB Customs 1810 N 8th St. Bismarck, N.D. 58501 701-228-2553	Silver Dollar 200 E Main St. Mandan, N.D. 58554 701-863-5248
Deborah Kates	Stage Stop Saloon 611 6th Ave. SE

Whether you're looking to personalize your ride or have one painful therapy session, Larson can meet all your customizing and tattooing needs. You won't find all that ego in our shop — we make sure you leave happy and with a top-quality product.

Call Jon Larson today at (701) 400-5217.

Larsons Creative Concepts | 109 3rd Ave. NE, Mandan N.D. | 701-400-5217 | www.larsonairbrushing.com

www.gasolinemag.com 29

If Mr. Helbling was a good businessman and an astute mayor, as well as a longtime resident of Mandan, he should've recognized the address of 109 3rd Ave NE is for a residential property in Mandan and that should've also caught his eye because how could a business using a skull and crossbones for its logo, while advertises such business services as "Tattooing" and "Airbrushing" in addition to "Pinstriping" and "Custom Upholstery" operate out of a residential property since "Tattooing" creates a health risk that can also include spreading such diseases as hepatitis. This would've been an opportunity a year earlier for Mayor Helbling to learn about that business.

Information on Larsons Creative Concepts also appeared elsewhere in Issue No. 3 of Gasoline magazine from August of 2009 because an article was actually written about it and below's an image from Page 18 showing part of that article with yellow boxes put around some of what's in it because of the importance of that information; from the type of work, where the work was done, and the address where the work was done when that address was listed as 109 3rd Ave NE.



Larsons Way of Life

By: Edward Miller Photo Credits: Chad Hatzenbuhler

Hey there. It's us again. We talked about Jon Larson earlier this issue in the article about Pete Cose's bike. Now we're gonna give you a little tour of his shop and learn more about what makes Jon Larson one of the top guys in area for upholstery, airbrushing and tattooing.

jon larson - owner/artist

To get in a few words with Larson, I stopped in the alley right behind M&H gas station in Mandan. Not because he's a bum and lives in a box, but because that's how you get into his shop, Larsons Creative Concepts. The actual address is 109 3rd Ave Northeast, in case you need to send him a Christmas card. Larson has been running his own shop for over seven years now and has a background that'll let him take your custom project to the next level. He has training from WyoTech, is a BMW certified tech, and has won many awards from a number of competitions. Jon unquestionably builds some of the best, award-winning interiors in the area, has been airbrushing for over 13 years, and rocks out tattoos in a friendly, sterile environment. I call that a triple threat.

So, Larsons Creative Concepts was clearly a business where customers went to 109 3rd Ave NE to have work done and that's especially true for the tattooing part of the business because part of the garage was divided, to include having its own restroom, so that area could be used to provide tattooing services that resulted in Custer Health going to 109 3rd Ave NE to inspect the area for health and safety reasons. On the next page of this appeal letter from me is another image with more information in that article on Larsons Creative Concepts.

The first yellow box was added to the image below since it includes a reference to Jon Larson's "wife Amber" when that's City Commissioner Amber Larson, who also serves on the MBOE, a second yellow box was added because it was telling potential customers to "stop into at Larsons Creative Concepts to further support that customers went to 109 3rd Ave NE to have work done, and a third yellow box was added to emphasis a photo included in that article because it shows the location where tattooing services were performed.

When Jon isn't working he is spending time with his family (wife Amber and daughter Emma) and enjoying life to the fullest. It was a struggle at first, but through years of hard work and long hours, Jon is bringing the industry to the next level. So, if you're looking for some work to be done, stop into Larsons Creative Concepts and see what he has to offer.

I'd like to thank Jon for hanging out and showing me all of his work, as well as for the trip to Minot to see Pete's bike. Larsons Creative Concepts is always knocking out some sort of outrageous project, so keep your eyes peeled for more of his work right here in *Gasoline*.



In the back of that photo with a yellow box around it is a functioning sink and to the left is what is a partially visible doorway that will be discussed again regarding additional available photos associated how that building was used for commercial business purposes. That's why, shown on the next page this appeal letter, is a Google image showing the rear window of a truck having a customized paint job parked on the driveway apron in front of 109 3rd Ave NE and on that rear window is advertising for the type of work that was performed in the rearing building at 109 3rd Ave NE when that rear building should've been identified and taxed as a commercial building.

A second Google image is provided on the next page of this appeal letter, showing the building at 109 3rd Ave NE that should've been identified and taxed by the city as a commercial building. A large business sign is clearly visible on a south side of that building, a commercial sign is also hanging above a door on the west side of that building, and then what appears to be yet another commercial sign is also on the west side while apparently attached to the exterior next to a door.



On the next page of this appeal letter are additional Google images showing the building at the rear of the property at 109 3rd Ave NE where multiple types of commercial businesses operated out of that included tattooing people in part of that building and types of work on vehicles such as upholstery and painting in another part of that building. With all the advertising, including all the signage, there were ample opportunities for the city to identify that commercial businesses were being operated out of that building when the city only identified that building as a garage so that it wasn't properly assessed and it wasn't properly taxed.



There's still far more to what's occurred at 109 3rd Ave NE in Mandan that's directly related to my appeal and unfairness, which further establishes what Allen Hohbein referred to in his appeal letter as the "irrevocably broken system" that's used by the city for property assessments that I'll discuss further when comparing my property assessment history to that of 109 3rd Ave N.

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assesment Appeal Letter 4 of 7 to not only appeal my property assessment to prove that the city of Mandan's property assessment is not only unconstitutional but representative of fraud. It's easy to prove both because there's numerous examples and the property previously owned by City Commissioner Amber Larson and her husband, which is at 109 3rd Ave NW, is one that I've discussed in Appeal Letter 3 of 11. I'll discuss it again in this appeal letter starting with the image below showing the top of the Assessor Property Card [APC] for that property because it's full of false and misleading information that's representative of fraud.

PDF#FN: 001+65-2257000		City of Mandan		Thu, 7/8/2021, 8:37 AM		Page 1			
109 3 AVE NE, MANDAN		Deed: MOHL CHANDLER & BRITTANY	Map Area: Zone 1 - Res	Checks/Tags:					
		Contract:	Route: 000-000-000	Lister/Date: MA, 01/21/2016					
		CID#: 03158	Tax Dist: M1	Review/Date: JUL, 08/16/2011					
		DBA:	Plat Page:	Entry Status: Estimated					
		MLS:	Subdiv: MANDAN PROPER (OT)						
Urban / Residential									
Legal Section: ; Twp: ; Rng: ; Block: 004; Lot: 0002; Deeded Acres: 0.160									
LOT 2 BLOCK 4 MANDAN PROPER (OT)									
Land									
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres		
Lump Sum						7,000.00	0.161		
Grand Total						7,000.00	0.161		
Sales		Building Permits		Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Reason	Type		
03/19/2021	\$219,900	D000	501900				Land		
12/29/2015	\$204,000	D000	468794				LandC		
02/20/2007	\$124,100	D000	406938				Dwlg		
04/28/1995	\$55,100	D000	334856				Impr		
							Total		
							\$186,400		
							\$0		
							\$0		
							\$0		
							\$0		
							\$186,000		
Res. Structure		Finish		Plumbing		Addition		Garage	
Occ. Code	101	T1 Rooms Above #	7	Bedrooms Above #	4	Full Bath	Addition	1 of 1	Garage
Occ. Descr.	Single-Family / Owner Occupied	T1 Rooms Below #	2	Bedrooms Below #	1	Shower Stall Bath	Year Built	1939	Style
Year Built	1939	Standard Finish	812			Toilet Room	EFA	B2	W X L
EFA / EFYr	82 / 1939	Foundation	C Bk			Lavatory	EFA Year	1939	Area (SF)
Arch. Dagn	Conventional	Exterior Walls	Novelty			Water Closet	Style	1 Sty Fr.	Year Built
Style	2 Story Frame	Roof	Hip/Asph Comp			Sink	Area (SF)	128	EFA
AreaSF/TLA	812 / 1,752	Interior Finish	Plas			Shower Stall/Tub	Condition	Normal	EFF Year
GLA 1st/2nd	940 / 812	Flooring	Carpet			Mtl St Sh Bath			Condition
		Non-base Heating	Fireplace			Mtl Stall Shower	blmt (SF)		V Good
						No Bathroom	Notblmt Fin(SF)		blmt (SF)
						Wet Bar	Heat	HW - Baseboard	Otrs Over
									None

A red box has been added around the address. A red box was put around the Sales listing both a sale of \$204,000 in 2015 and a sale of \$219,900 in 2021 because a red box was also put around the Values listed are the ridiculous assessed values of \$186,000 for 2020 and \$186,400 for 2021 when even the 2021 assessed value is both \$17,600 below what the property sold for in 2015 and \$33,500 below what that property sold for in 2021. My property's never had such a gap when it comes to assessed values and sold prices, so someone with the city's cooking the books.

Then there's the listing of the dates of 1939 for when the house was built, the effective age of the house, and the effective year of the house, but I haven't been able to find or obtain any type of city information that shows how both the effective age and the effective year contributes to the assessed value of a house. What if that house was built in 1909 or 1969 instead of what's listed as 1939? The city's withholding true, accurate, and complete information obstructs the right of every resident to be able to make an informed appeal of a property assessment.

What about the addition listed as built in 1939? Why would it be an additional if it was part of the original construction of the house since the house is listed as built in 1939? What if it was 1969 instead of 1939 for when that addition was built? How would that effect the assessed value for that addition and how would a resident know either what the value of the addition be if built in either 1939 or 1969 because the city also unfairly withholds information like that as well?

There's the issue of the square footage, with the total living area [TLA] listed at 1,752 sqft based on the information in the image shown below that's also from the same APC because it lists the first and second floors as having 812 sqft each, as well as the addition having 128 sqft, so that by adding 812 sqft, 812 sqft, and 128 sqft, they equal 1,752 sqft.

PDF#PIN: 001+65-2257000 Thu, 7/8/2021, 8:37 AM Page 2

Bldg / Addn	Description	Units	Year
	101 — Single-Family / Owner Occupied		
	2 Story Frame	812	
#1	Bsmt Fin - Standard Finish (Avg)	812 Tbl	
	Base Heat: HW - Baseboard		
	Add Floor & Stairs attic		
#1	Porch: 1S Frame Enclosed	104 SF	
	Deck #1: Wood Deck-Med	164 SF	
	Plumbing	2	
	B. I. Appliances	2	
Adtn	1 Story Frame	128 SF	1939
	Garage: Det Frame	0' X 0' 1,520 SF	1939

Though the APC for 109 3rd St NW correctly listed the basement as having 812 sqft, it falsified that the basement had a “Standard Finish” and that 812 sqft isn’t included in the TLA. Below’s a photo of the basement at 109 3rd St NW that should exceed what’s a “Standard Finish” but like much of the city’s assessment process the city doesn’t make available on its website or on the ACP what the definition is for “Standard Finish” and what qualifies as either “Living Qtrs” or “Living Qtrs (Multi)” to hide how the city manipulates assessment values because what the photo below shows should exceed a “Standard Finish” even for the washer and dryer area.

That’s supported by what’s partially visible in that photo due to a partially opened door that gives a glimpse into the basement bathroom that should exceed what’s considered a “Standard Finish” for assessment purposes but like what’s stated in the previous paragraph, the city doesn’t make available on its website or on the ACP what the definition is for “Standard Finish” when applied to a basement.



Below's is a photo of the basement bathroom at 109 3rd Ave NE and does its appears exceed the "Standard Finish" used by the city for for assessment purposes?



Below's another photo taken of that basement at 109 3rd Ave NE and does its appears exceed the "Standard Finish" used by the city for for assessment purposes?



And, what about the appearance of the carpeted stairs to the basement at 109 3rd Ave NE based on the photo provided on the next page of this appeal letter?

Does what's visible in the photo below exceed what the "Standard Finish" used by the city for assessment purposes, including the painted sheetrock walls and the addition of curtains?



Now, consider the photo shown below that's taken of the stairs to the basement as my house and is that appearance less than "Standard Finish" used by the city for for assessment purposes?



Then, what about other areas of the basement at my house with exposed stone foundation and the makeshift walls to separate areas like what's shown on the next page of this appeal letter?

Below's a photo showing just one of the exposed stone foundation walls in the basement at my house, where there's just a glimpse to the left of one the makeshift walls that's in my basement.



The photo below shows one of the makeshift walls that's in my basement that shouldn't even be a "Standard Finish" used by the city for for assessment purposes much less meeting a standard of what "Living Qtrs (Multi)" should be used by the city for for assessment purposes.



Yet, the city's included such walls and the condition of my basement as not only qualifying as "Living Qtrs (Multi)" used by the city for for assessment purposes but included in the TLA.

Below's an image of a top of the first page of the APC on my property from 2015 when the TLA was listed at 3,959 sqft that was wrong because it included the entire square footage listed for my basement despite the fact that the basement doesn't even have any heat and when its only uses is basically for storage space and for doing laundry.

PDF-PIN: 001+65-2808000		City of Mandan		WORKING		Fri, 5/29/2015, 3:24 PM		Page 1									
510 3 ST NW, MANDAN		Deed: JORDAN KAREN D	Map Area: Zone 1 - Res	Checks/Tags:													
		Contract:	Route: 000-000-000	Lister/Date:													
		CID#: 03739	Tax Dist: M 1	Review/Date: JUL, 08/22/2011													
		DBA:	Plat Page:	Entry Status:													
		MLS:	Subdiv: MANDAN PROPER (OT)														
Urban/Residential Legal: W 80' LOTS 7 & 8																	
Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth	EFF	Qual/Land	Unit Price	Total	Topo	Econ	Other	SAJ	Land Total (Incl. Base)
Lump Sum						8,000.00	0.184					\$18,200	0%	0%	0%	\$0	\$18,200
Grand Total						8,000.00	0.184					\$18,200					\$18,200
Street		Utilities		Zoning		Land Use											
Lump Sum		None		RM		Not Applicable											
Sales				Building Permits				Values									
Date	\$ Amount	NJTC	Recording	Date	Number	Reas	\$ Amount	Reason	Type	B of R							
06/14/2013	\$140,210	D000	450852	1/23/2007	507	N	\$0	860	Land		\$0						
02/16/2010	\$144,400	D000	426606	4/19/2000	11700	N	\$2,000	130	Dwlg		\$0						
10/15/2004	\$107,500	D000	391423	10/1/1991	42091	N	\$2,000	160	Impr		\$0						
12/24/1986	\$70,412	D000	0						Total		\$0						
Res. Structure		Finish		Plumbing		Addition		Garage									
Occ. Code	101	Tl Rooms Above #	8	Bedrooms Above #	5	Full Bath	2	Addition	No Additions	Garage	No garages						
Occ. Descr.	Single-Family / Owner Occupied	Tl Rooms Below #	3	Bedrooms Below #	0	Shower Stall Bath		Year Built		Style							
Year Built	1939	Bsmt Fin Area #1	1291	Table	\$21.50	Toilet Room		EFA Year		EFA L							
EFA / EFY	76 / 1939	Bsmt Fin Area #2				Lavatory		EFA Year		Area (SF)							
Arch. Dgn	Conventional	Bsmt Fin Area #3				Water Closet		Style		Year Built							
Style	2 Story Frame	Foundation	Strn			Sink	1	Area (SF)		EFA							
Area SF/TLA	1,334 / 3,959	Exterior Walls	Vinyl			Shower Stall/Tub		Condition		EFF Year							
GLA 1st/2nd	2,625 / 1,334	Roof	Hip/Asph Comp			Mtl St Sh Bath		Phy. Deprec. %		Grade							
		Interior Finish	Combination			Mtl Stall Shower		Blmt (SF)		Condition							
		Flooring	Carpet			No Bathroom		No Blmt Fix (SF)		Blmt (SF)							
			Non-base Heating	Fireplace		Wet Bar		Heat		Chrs Over							

Though I protested my assessment value in 2015, and though then City Assessor Shirley Shaw then removed 300 sqft in the basement from the TLA, it didn't lower the assessed value and the rest of my basement was listed as "Living Qtrs (Multi)" as shown below from the top of the 2021 APC on my property. I also want to point out the absurdity of the assessed value of my property shown in both 2015 and 2021 compared to the sold prices, which I'll address further in this letter.

PDF-PIN: 001+65-2808000		City of Mandan		Thu, 7/8/2021, 8:38 AM		Page 1											
510 3 ST NW, MANDAN		Deed: JORDAN KAREN D	Map Area: Zone 1 - Res	Checks/Tags:													
		Contract:	Route: 000-000-000	Lister/Date: MA, 12/14/2015													
		CID#: 03739	Tax Dist: M 1	Review/Date: SS, 12/21/2015													
		DBA:	Plat Page:	Entry Status: Estimated													
		MLS:	Subdiv: MANDAN PROPER (OT)														
Urban / Residential Legal: Section : Twp : Rng : Block: 047: Lot: 0007: Deeded Acres: 0.180 W 80' LOTS 7 & 8 BLOCK 47 MANDAN PROPER (OT)																	
Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual/Land							
Lump Sum						8,000.00	0.184										
Grand Total						8,000.00	0.184										
Sales		Building Permits				Values											
Date	\$ Amount	NJTC	Recording	Date	Number	Reas	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2020				
06/14/2013	\$140,210	D000	450852						Land	\$23,000	\$0	\$0	\$23,000				
02/16/2010	\$144,400	D000	426606						Land C	\$0	\$0	\$0	\$0				
10/15/2004	\$107,500	D000	391423						Dwlg	\$184,700	\$0	\$0	\$183,400				
12/24/1986	\$70,412	D000	0						Impr	\$0	\$0	\$0	\$0				
									Total	\$207,700	\$0	\$0	\$206,400				
Res. Structure		Finish		Plumbing		Addition		Garage									
Occ. Code	101	Tl Rooms Above #	8	Bedrooms Above #	5	Full Bath	2	Addition	1 of 2	Garage	No garages						
Occ. Descr.	Single-Family / Owner Occupied	Tl Rooms Below #	3	Bedrooms Below #	0	Shower Stall Bath		Year Built	1939	Style							
Year Built	1939	Bsmt Fin Area #1	900			Toilet Room		EFA Year	82	WXL							
EFA / EFY	82 / 1939	Bsmt Fin Area #2				Lavatory		EFA Year	1939	Area (SF)							
Arch. Dgn	Conventional	Bsmt Fin Area #3				Water Closet		Style	1 Sty Fr.	Year Built							
Style	2 Story Frame	Foundation	Strn			Sink	1	Area (SF)	138	EFA							
Area SF/TLA	1,291 / 3,642	Exterior Walls	Vinyl			Shower Stall/Tub		Condition	Normal	EFF Year							
GLA 1st/2nd	2,351 / 1,291	Roof	Hip/Asph Comp			Mtl St Sh Bath		Blmt (SF)		Condition							
		Interior Finish	Combination			Mtl Stall Shower		No Blmt Fix (SF)		Blmt (SF)							
		Flooring	Carpet			No Bathroom		Heat	HW - Baseboard	Chrs Over							
			Non-base Heating	Fireplace		Wet Bar											

What I want to point out first is something else and that's the "shed" listed on the APC for 109 3rd Ave NE and below's an image showing what's listed in that ACP.

PDF+PIN: 001+65-2257000 Thu, 7/8/2021, 8:37 AM Page 3

Description		Units	Cond	Year
Yrd	1 - Shed		NML	2010
D	W8.00 x L10.00 80 SF, Frame, Avg Pricing			

Now, look at the 3 photos of that "shed" and that includes the third photo on the next page of my appeal letter when my shed is an old shed used to keep lawn maintenance equipment in.





The “shed” at 109 3rd Ave NE is more an accessory building with windows, electricity and even set up to sleep in so its more like a craft room. Then there’s the issue of plumbing at 109 3rd Ave NE, when below’s an image of what’s list for plumbing that won’t match the photos I’ll provide.

Res. Structure		Finish		Plumbing		Addition		Garage			
Occ. Code	101	T3 Rooms Above #	7	Bedrooms Above #	4	Full Bath	1	Addition	1 of 1	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	T3 Rooms Below #	2	Bedrooms Below #	1	Shower Stall Bath	1	Year Built	1939	Style	Det Fr.
		Standard Finish	812			Toilet Room		EFA	82	WXL	0' X 0'

This is a photo of the full bathroom in the basement, which is the photo provided previously.



Below's a photo showing a full bathroom in the house at 109 3rd Ave NE.



Below's a photo showing a shower stall at 109 3rd Ave NE, though I'm not sure where it's at.

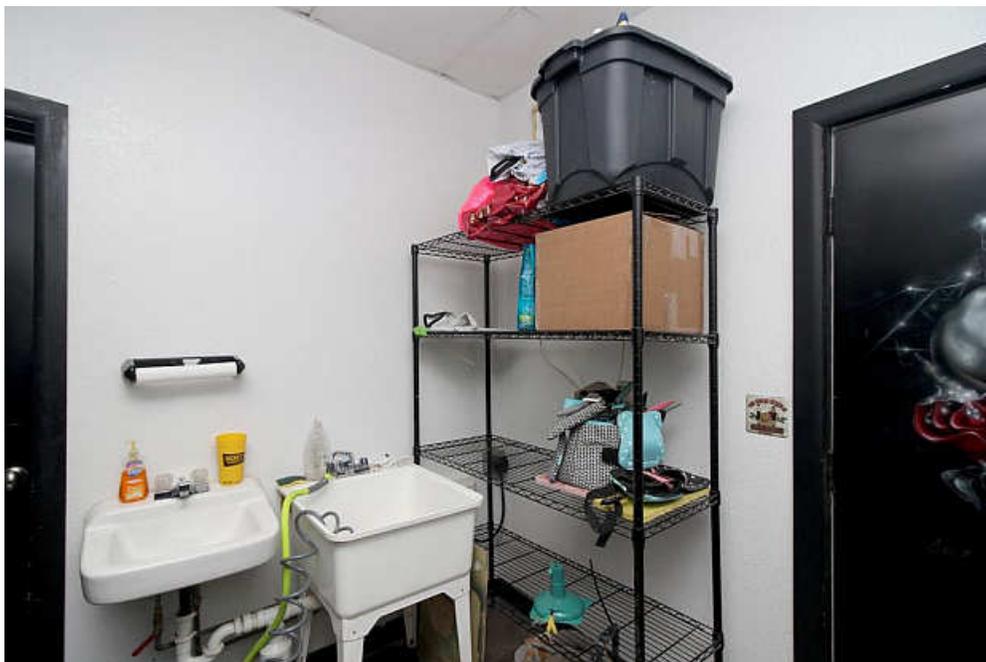


Then there's what may be located in what the city lists as a garage when its been converted and remodeled so it could be repurposed as a commercial building to operate commercial businesses out of that included both Larsons Creative Concepts and Cellar Snakes that the city didn't assess any value to it, or tax it, as if it wasn't a commercial building but a garage to prevent taxation.

Below's a photo showing a sink and toilet at 109 3rd Ave NE, when there's still more to show.



Below's a photo showing a double sink at 109 3rd Ave NE, when there's still more to show.



There's still at least one more sink because it's the sink that was used related to tattooing done by Commissioner Larson's husband when Larsons Creative Concepts was located at 109 3rd Ave NW in Mandan that was licensed with the state, and subjected to health inspections, to establish the use of a building there for commercial purposes that should've subjected it to certain taxes.

Below's a image of Jon Larson, Commissioner's Larson's husband, and its an enlargement of a photo that appeared in the Gasline magazine from August of 2009.



The above image is provided to show what's visible in the background because visible in another photo in that same article, with part of that photo shown below, is a sink that's to the left.



There's more to provide on the disparity and absurdity in the city's property assessment process.

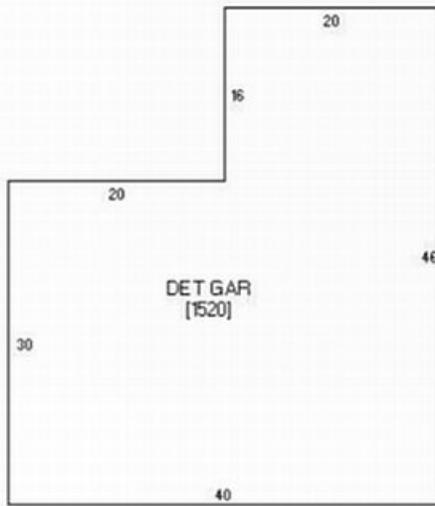
Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

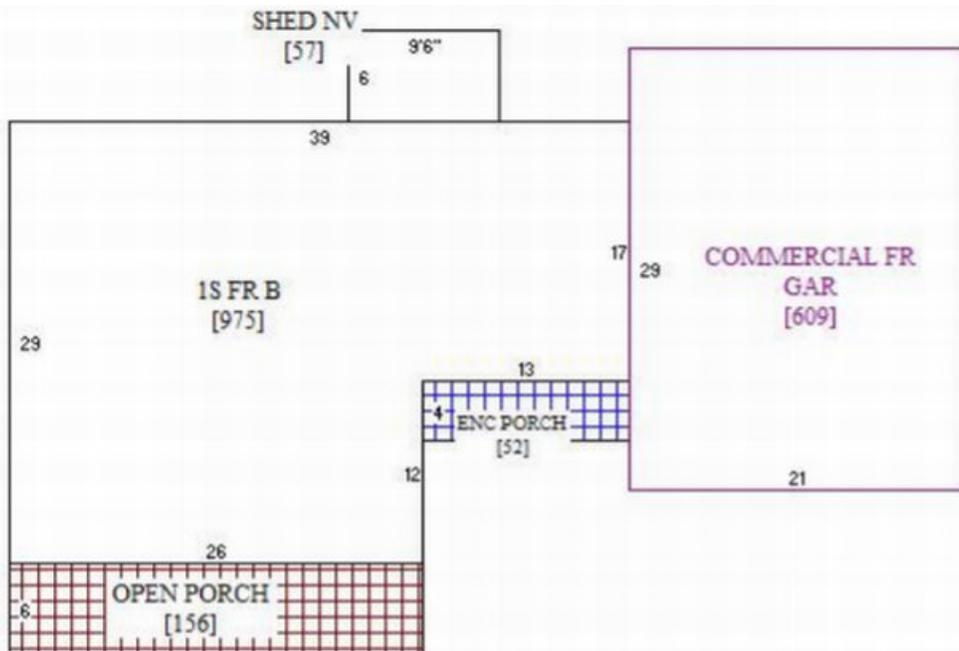
This is my Assessment Appeal Letter 5 of 11 to not only appeal my property assessment to prove that the city of Mandan's property assessment is not only unconstitutional but it's representative of fraud that it's easy to prove because there's numerous examples. A property previously owned by City Commissioner Amber Larson and her husband, which is at 109 3rd Ave NE, is one and its been discussed in appealing my property assessment that includes using the photos to prove what I've stated. Shown below are 2 more photo of that property because of what's visible in them.



While the two photos on the previous page of this appeal letter were taken after Commissioner Larson and her husband sold 109 3rd Ave NE, reminders from the commercial business Larsons Creative Concepts are still visible in those photos because that was the side of the building used for commercial business purposes such as where the painting and upholstery of cars, SUVs and trucks took place. Below's in image showing 2021 Assessor Property Card [APC] information on 109 3rd Ave NW that lists 1,520 sqft for the detached garage there when that's the building that was used in its entirety for the commercial business Larsons Creative Concepts.



Below's an image of a diagram taken from the 2021 ACP information on 104 2nd St NW.



The image of a diagram taken from the 2021 ACP information on 104 2nd St NW that's shown on the previous page shows that where Wolf's Complete Motorcycle Repair is located at 104 2nd St NW was not only located in what was once an attached garage that was then listed by the city as a commercial building for property tax purposes but that its size was less than half of the size of the detached building at 109 3rd Ave NW that was used in its entirety to operate the commercial business Larsons Creative Concepts.

As discussed in Assessment Appeal Letter 3 of 11, as well as shown below, the detached garage at 104 2nd St NW used for the commercial business for Wolf's Complete Motorcycle Repair was listed by the city as a commercial building with a Market Value of \$52,000 and Taxable Value of \$2,635 but how that amount was determined wasn't listed individually by the city just to make it more difficult for anyone seeking to appeal their own property assessment.

Shopping Cart: 0 items [\$0.00]

[New Search](#) [Detail](#) [Help](#)

Parcel#: 65-2674000
Status: Current
Type: RE
Owner: WOLF/JOHN H/& SALLY

Value Breakdown:

Year	Parcel#	Class Code	Description	Market Value	Taxable Value
2021	65-2674000	201B	RESIDENTIAL - BUILDING	\$72,200	\$3,249
2021	65-2674000	201L	RESIDENTIAL - LAND	\$17,000	\$765
2021	65-2674000	233B	COMMERCIAL - BUILDING	\$52,700	\$2,635

Current Market Value: \$141,900
Current Taxable Value: \$6,649

However, by dividing the Market Value of \$52,700 by the 609 sqft of the commercial building, it comes out to \$85.54 per sqft and that should've meant that by multiplying that \$85.54 per sqft by the 1,520 sqft for the detached garage at 109 3rd Ave NE, used in its entirety for the commercial business Larsons Creative Concepts, the Market Value for that detach building should've been \$130,492; or something similar to that. So, what was the Market Value the city listed and what did Commissioner Larson and her husband pay in property taxes each year for that detached building? Also, did Commissioner Larson and her husband have to pay a higher based rate for their city utility bill? The answer I believe is no and that's also true for 104 2nd St NW.

What I'm referring to is that the city's been charging me in my city utility bill for nearly 9 years as if I own a duplex when the federal government not only sold me a single family residence but the 3 previous owners of my property also used it as a single family residence and I'm pretty sure that my monthly water usage covering the nearly 9 years I've owned my property didn't exceed a maximum amount set by the city to identify a residence as a single family. I'm also pretty sure that the vast majority of the time I didn't exceed half of that maximum amount.

The city's never provided me with any records establishing that my home isn't a single family residence, when I've provided records to the city establishing it as a single family residence. Yet, the city has refused to refund what its overcharged me and it won't stop overcharging me unless I sign a false Affidavit under oath stating I've converted my home into a single family residence. Yet, for properties likes 104 2nd St NW and 109 3rd Ave NE, the city's only charged them as if those properties didn't operate commercial businesses there separate from the residential use.

Below's an image showing my property's listed with the number "2" to indicate that what I own is being charged a duplex and a red box is added around my information.

D	E	F	G	H	I	J	K	L	M
1152	920001 LEINGANG MARVIN	508 4TH ST NW		MANDAN	ND	58554		1	
1153	930001 DIXON TAMMY	PO BOX 943		MANDAN	ND	58554	410 5TH AVE NW	1	
1154	940001 HELBLING DAVID	4329 39TH AVE S		FARGO	ND	58104	507 4TH ST NW	2	
1155	960001 BRUNELLE MARGARET	406 5TH AVE NW		MANDAN	ND	58554		1	
1156	970000 FORS ANDREW	404 5TH AVE NW		MANDAN	ND	58554		1	
1157	980001 JORDAN KAREN	510 3RD ST NW		MANDAN	ND	58554		2	
1158	990001 STORMS JERRED	506 3RD ST NW		MANDAN	ND	58554		1	
1159	1000000 LYMAN PROPERTIES %FLECK	2020 3RD ST SE SUITE F-2		MANDAN	ND	58554	511 3RD ST NW	4	
1160	1010000 HATZENBUHLER CHRIST	308 5TH AVE NW		MANDAN	ND	58554	308 5TH AVE NW	1	

Below's an image showing that 104 2nd St NW listed with the number "1" to indicate that it's just a singular entity and a red box is added around that information.

D	E	F	G	H	I	J	K	L	M
708	1940101 MCGUIRE DON & TONDI	1908 RIVER DR NE		MANDAN	ND	58554		1	
709	1950000 PARKES RICK	46180 COUNTY HIGHWAY 8		PERHAM	MN	56573	2000 RIVER DR NE	1	
710	1950001 KENNESET DENNIS	2000 RIVER DR NE		MANDAN	ND	58554		1	
711	1950100 SCHAFF LARRY	2008 RIVER DR NE		MANDAN	ND	58554		1	
712	1950300 FINCK JOHN	2100 RIVER DR NE		MANDAN	ND	58554		1	
713	1950401 NEFF STEVE & MARGARET	2104 RIVER DR NE		MANDAN	ND	58554		1	
714	1950500 HOPFAUF MICHAEL & GERIS	2200 RIVER DR NE		MANDAN	ND	58554		1	
715	1950600 SMITH LEANN	2204 RIVER DR NE		MANDAN	ND	58554		1	
716	1950801 JOHNSON SHANE/CARMEN	2208 RIVER DR NE		MANDAN	ND	58554		1	
717	110000 WOLF JOHN	104 2ND ST NW		MANDAN	ND	58554		1	
718	120000 SHJERVE NORMAN H	301 COLLINS AVE		MANDAN	ND	58554		1	
719	130000 O'TOOLE PAT	303 COLLINS AVE		MANDAN	ND	58554		1	
720	140000 MARQUARDT DAVID	402 7TH ST NW		MANDAN	ND	58554	303 1/2 COLLINS AVE	1	

Below's an image showing that 109 3rd Ave NE listed with the number "1" to indicate that it's just a singular entity and a red box is added around that information.

D	E	F	G	H	I	J	K	L	M
292	1950001 MILLER NATHANAEL	310 1ST ST NE		MANDAN	ND	58554		1	
293	1960000 HERMAN CORY	97 2ND LANE SE		HAZEN	ND	58545	308 & 308 1/2 1ST ST NE	2	
294	1970000 CHASE MONTE	PO BOX 852		MANDAN	ND	58554	306 1ST ST NE	2	
295	1980001 MILLER ELAINE	111 3RD AVE NE		MANDAN	ND	58554		1	
296	1990000 LARSON JOHN & AMBER	109 3RD AVE NE		MANDAN	ND	58554		1	
297	2120001 PORSBORG ROSE MARIE	106 3RD AVE NE		MANDAN	ND	58554		1	
298	2130000 ENGELHARD SUSAN	108 3RD AVE NE		MANDAN	ND	58554		1	
299	2140001 BACHMEIER LILLIAN I	8260 WILLOW ROAD N		MANDAN	ND	58554	110 3RD AVE NE	2	

I believe the information I've provided so far supports why Commissioner Larson shouldn't be on the MBOE and there's more information still to come as I appeal my property assessment.

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assessment Appeal Letter 6 of 11 to not only appeal my property assessment to prove that the city of Mandan's property assessment is both unconstitutional and representative of fraud since it's easy to prove both because there's numerous examples of both. The property previously owned by City Commissioner Amber Larson and her husband at 109 3rd Ave NE is discussed in appealing my property assessment. After 109 3rd Ave NE was sold by Commissioner Larson and her husband in 2015, remodeling work began as shown in the 2 photos below.



The remodeling work that was done, as shown in the 2 previous photos and the 2 photos below, occurred at 109 3rd Ave NE where the detached garage is at when then entirety of that building was previous uses to operate the commercial business Larsons Creative Concepts. It was then replaced by the commercial business known as Cellar Snakes.



There isn't any question that the remodeling was done for the commercial business Cellar Snakes and more photos of the remodeling work are provided on the next page.



One of the shelving units used to hold snakes is shown in the photo just above, when that was just one of several shelving units meant to hold snakes that would include snakes used to breed more snakes for the business Cellar Snakes. Remember, this type of business was located on a residential property with other residential properties nearby and yet it appears that either the city was oblivious to this or it did nothing at all about it because it doesn't appear that the city taxed the detached building as a commercial building so that failure by the city to tax that building as a commercial building continued. More photos are provided on the next page to show the results of the remodeling work that was done.



At my property I don't have a garage and there isn't a building on my property separate from my house that I'd be able to have a commercial business when clearly 109 3rd Ave NE has what the city lists as a detached garage even though the commercial businesses Larsons Creative Concepts and Cellar Snakes operated out of that detached building. That's a detached building that would be a selling point to get a higher selling price for 109 3rd Ave NE that the city's ignored when it comes to property assessment and taxation. More photos are shown on the next page regarding the commercial business Cellar Snakes at 109 3rd Ave NE.

Shown below is a photo of another area of the detached garage at 109 3rd Ave NE when that's a detached building used for commercial purposes because the commercial business Cellar Snakes operated out of that detached building until 109 3rd Ave NE was sold for \$219,900 in 2015.



The above photo doesn't make clear that the room in that photo is used for either a commercial purpose or for the commercial business known as Cellar Snakes. It's only when an item located in that room was opened that all of the plastic containers used to hold snakes could be seen like in the photo shown below that confirms both the commercial use and the business connection to Cellar Snakes.



Below's a photo of a plastic container where a constrictor snake used by Cellar Snakes to breed more snakes was at protecting its eggs, which became snakes that were sold by Cellar Snakes.



Below's a photo showing baby constrictor snakes that were sold by Cellar Snakes as part of what is a commercial business that operated out of the detached building at 109 3rd Ave NE when that detached building should've been assessed and taxed as a commercial building. I'll discuss this further in my next appeal letter today.



Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assessment Appeal Letter 6 of 11 to not only appeal my property assessment to prove that the city of Mandan's property assessment is not only unconstitutional but representative of fraud. It's easy to prove because there's numerous examples such as a property previously owned by City Commissioner Amber Larson and her husband at 109 3rd Ave NE. I've discussed it while appealing my property assessment to challenge the entire validity of the property process as I'm doing now related to 2 houses with different assessment values representing fraud by the city.



The first of the photos on the previous page concerns the house at 109 3rd Ave NE that was sold for \$124,100 in 2007, sold by Commissioner Larson and her husband for \$204,000 in 2015 and then sold by the next owners for \$219,900 in 2021; where the house in the second photo, which is at 110 7th Ave NW, sold for \$132,900 in 2007, then for \$119,852 in 2019. The photos provided of the interiors of both houses come from when the last times those houses were for sale.

So, which kitchen would you want, the kitchen at 110 7th Ave NW shown in the first photo or the kitchen at 109 3rd Ave NE since the city assesses 110 7th Ave NW higher than 109 3rd Ave N?



When I stated that the city assesses 110 7th Ave NW higher than 109 3rd Ave NE, it's been truly and absurdly higher if you look at it one way; or, is it also the city's grossly under assessed what the assessed value has been for 109 3rd Ave NE

So, which kitchen would you want, the kitchen at 110 7th Ave NW shown in the first photo or the kitchen at 109 3rd Ave NE since the city assesses 110 7th Ave NW higher than 109 3rd Ave NE? It doesn't end at just the kitchen, which will be established in this appeal letter.



When I stated that the city assesses 110 7th Ave NW higher than 109 3rd Ave NE, it s been truly and absurdly higher if you look at it one way; or, is it also the city's grossly under assessed what the assessed value has been for 109 3rd Ave NE; I'm talking about that when the photos of 110 7th Ave NW were taken in 2019, the city had assessed 110 7th Ave NW at \$194,300, but yet the city only assessed 109 3rd Ave N at just \$160,600 that same year.

So, which dining room would you want, the one at 110 7th Ave NW shown in the first photo or the one at 109 3rd Ave NE since the city assesses 110 7th Ave NW higher than 109 3rd Ave NE?



Yes, I understand that houses can be staged for selling but its the actual condition of a house like the floor, the walls, what's outdated, what needs to be replaced, what needs refinishing, what's in need repair, that exists at the time when property assessments are done because the city assessed 110 7th Ave NW higher than 109 3rd Ave NE well before 2019 and after 2019 despite that 110 7th Ave NW sold for only \$119,852 in 2019 and when 109 3rd Ave NE sold for \$219,900 in 2021.

So, which living room would you want, the one at 110 7th Ave NW shown in the first photo or the one at 109 3rd Ave NE since the city assesses 110 7th Ave NW higher than 109 3rd Ave NE?



Let's move on to another room in both houses since one area in a house might not be the best so a bigger picture of how the houses look would be needed. Maybe people pay closer attention or will spend more money on one part of the house they like than what they would for another part of the house that some people don't view as important.

So, which main bathroom would you want, the one at 110 7th Ave NW shown in the first photo or the one at 109 3rd Ave NE since the city assesses 110 7th Ave NW higher than 109 3rd Ave NE?



Let's look at something else, such as the basement since sometimes basements are finished and sometimes they're even used as living area. That's also where the city can influence, alter, and manipulate the assessed value of a property by declaring it one type instead of another and if the square footage in a basement is either omitted or included in the total living area of a house.

So, which basement bathroom would you want, the one at 110 7th Ave NW shown in the first photo or the one at 109 3rd Ave NE given that the city assesses 110 7th Ave NW higher than 109 3rd Ave NE?



The city's knew about problems with 110 7th Ave NW for years because that property was often neglected, subject to repeated code violation notices, and it even went into foreclosure. So, it's not as if there weren't a lot of signs to tell the city to look closer at that property when it came time to do property assessments.

To show in an easier format what I mean about differences in how 110 7th Ave NW and 109 3rd Ave NE have been assessed by the city in terms of values, below's a chart with facts and figures to show how the city repeatedly kept the assessed value of 109 3rd Ave NE tens of thousands of dollars lower despite what that property sold for and despite the condition of that property that would've been easy for the city to verify based on when that property was twice put up for sale.

TWO PROPERTIES COMPARABLE ASSESSED VALUE & SOLD CHART					
Year	109 3 rd Ave NE	110 7 th NW	Year	109 3 rd Ave NE	110 7 th NW
2007	[Sold: \$124,100]	[Sold: \$132,900]	2018	\$160,600 \$43,400 ↓ Sold	\$194,300 ↑
2015	→ \$151,200 ← [Sold: \$204,000] \$52,800 ↓ Sold	\$269,300	2019	\$160,600 \$43,400 ↓ Sold \$32,100 Below →	\$194,300 [Sold: \$119,852]
2016	→ \$149,600 ← \$54,400 ↓ Sold	\$216,800 ↓	2020	\$173,400 \$30,600 ↓ Sold	\$190,200 ↓
2017	\$156,400 \$47,600 ↓ Sold	\$191,700 ↓	2021	\$177,800 \$26,200 ↓ Sold [Sold: \$219,900] \$42,100 ↓ Sold	\$191,900 ↑

The year after 109 3rd Ave NE sold for \$204,000 in 2015, the city only assessed it at \$149,00 in 2016 and at only \$156,000 in 2017; where, on average, from 2016 through 2021, the city kept the assessed value of 109 3rd Ave NE nearly \$41,000 per year lower than what it sold for in 2015.

If your asking what 109 3rd Ave NE and 110 7th Ave NW have to do with the assessment of my property, it's simple in one way because if the city couldn't get either of those properties right then how could the city get the assessment on my property right? Another way to look at it is if the property assessment process is arbitrary, capricious, based on incompetence, while controlled by corruption that's part of good old boy government in Mandan, then every property assessment in Mandan should be called into question and reviewed. That position is also supported by what will be provided in my next appeal letter today.

A closing comment is what happens to using the market approach to assess property values when a property like 110 7th Ave NW sells so low? Does the city just discard it from consideration but properties that sell for too much still count when increasing assessed values of other properties?

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assessment Appeal Letter 8 of 11 to not only appeal my property assessment to prove that the city of Mandan's property assessment is not only unconstitutional but representative of fraud. It's easy to prove because there's numerous examples of both. For the property previously owned by City Commissioner Amber Larson and her husband, which is at 109 3rd Ave NE, I've discussed it in appealing my property assessment to challenge the entire validity of the property process. I'm using the chart below to compare 109 3rd Ave NE to my property at 510 3rd St NW.

TWO PROPERTIES COMPARABLE ASSESSED VALUE & SOLD CHART					
Year	109 3 rd Ave NE	510 3 rd St NW	Year	109 3 rd Ave NE	510 3 rd St NW
2007	\$114,900 <u>\$8,700 Above</u> → <u>Sold for \$124,100</u> <u>\$9,200</u> ↓ Sold	\$106,200	2015	→ \$151,200 ← <u>\$39,700 Below</u> → <u>[Sold for \$204,000]</u> <u>\$52,800</u> ↓ Sold	\$183,200 ↑ 35.2% Increase <u>\$47,700 Increase</u>
2008	\$122,600 <u>\$11,300 Above</u> →	\$111,300 ↑	2016	→ <u>\$149,600</u> ← <u>\$54,400</u> ↓ Sold <u>\$40,500 Below</u> →	\$190,100 ↑
2009	\$116,500 <u>\$2,700 Below</u> →	\$119,200 ↑	2017	\$156,400 <u>\$47,600</u> ↓ Sold <u>\$33,700 Below</u> →	\$190,100
2010	\$119,300 <u>\$3,800 Below</u> →	\$126,800 ↑ <u>[Sold: \$144,400]</u> <u>\$17,600</u> ↓ Sold	2018	\$160,600 <u>\$43,400</u> ↓ Sold <u>\$32,100 Below</u> →	\$192,700 ↑
2011	\$121,700 <u>\$14,400 Below</u> →	\$142,700 ↑ <u>Forclosure Started</u>	2019	\$160,600 <u>\$43,400</u> ↓ Sold <u>\$32,100 Below</u> →	\$192,700
2012	\$123,400 <u>\$3,500 Below</u> →	\$126,900 ↓ <u>Forclosed</u>	2020	\$173,400 <u>\$30,600</u> ↓ Sold <u>\$33,000 Below</u> →	\$206,400 ↑
2013	\$130,100 <u>\$700 Above</u> →	\$130,800 ↑ <u>[Sold: \$140,210]</u> <u>\$9,400</u> ↓ Sold	2021	\$177,800 <u>\$26,200</u> ↓ Sold <u>\$29,900 Below</u> → <u>[Sold for \$219,900]</u> <u>\$42,100</u> ↓ Sold	\$207,700 ↑
2014	\$139,900 <u>\$4,400 Above</u> →	\$135,500 ↑	2022	????	\$230,900 ↑
	<u>2007-2014</u> \$25,000 ↑ <u>\$4,300 Below</u> →	<u>2007-2014</u> \$29,300 ↑		<u>2007-2021</u> \$62,900 ↑ <u>\$38,600 Below</u> →	<u>2007-2021</u> \$101,500 ↑
	<u>2014-2021</u> \$37,900 ↑ <u>\$34,100 Below</u> →	<u>2014-2021</u> \$72,200 ↑		<u>2007-2022</u> ????	<u>2007-2022</u> \$124,700 ↑

What's listed in blue concerns when 109 3rd Ave NE and 510 3rd St NW sold. What's in green is to indict any increases in value that could mean when 109 3rd Ave NW was assessed higher than 510 3rd St NW, when the assessed value of property increased from the previous assessed value, or an overall assessed amount increase covering a certain period of time. What's in red indicates when the assessed value of a property was lower than what it sold for, if the assessed value was lower than the year before, or if an assessed value of one property was lower in a given year than what the other property was assessed at for that same year.

From 2007 through 2014 109 3rd Ave NE and 510 3rd St NW were assessed amounts reasonable in comparison to the other property but that changed in 2015. Since my house is also of the very same architectural style as what 109 3rd Ave NE has but yet 109 3rd Ave NE didn't experience the same increase by tens of thousands of dollars as my property did, since 109 3rd Ave NE only had an increase of just \$11,300 compared to the increase of \$47,500 that my property 510 3rd St NW was subjected to, such a difference shows there's a serious problem with the assessment process.

That fact is further supported by that fact that in 2016, 109 3rd Ave NE was assessed \$54,400 less than 510 3rd St NW and during the 6 years after 109 3rd Ave NE sold for \$204,000 in 2015 it was assessed in 2021 nearly \$30,000 less what it sold for in 2015 when it sold for \$219,900 in 2021. What this shows is that it isn't market value that's play with assessed values but that the property assessment process seems to be arbitrary, capricious, based on incompetence, while controlled by corruption that's part of good old boy government in Mandan. Then there's what's shown below.

PROPERTY COMPARABLE ASSESSED VALUE CHART			
Year	109 3rd Ave NE	116 W Main St	4601 Crown Point Rd NW
2013	Assessed \$130,100	Assessed ?	Assessed ?
2014	Assessed \$139,900	Assessed ? [Sold for \$176,685]	Assessed ?
2015	Assessed \$151,200 [Sold for \$204,000]	Assessed \$87,500	Assessed ? [Sold for \$264,471]
2016	Assessed \$188,600	Assessed \$115,800	Assessed \$157,600
2017	Assessed \$177,500	Assessed \$123,000	Assessed \$167,300
2018	Assessed \$179,900	Assessed \$126,900	Assessed \$253,500
2019	Assessed \$179,900	Assessed \$129,900	Assessed \$253,500
2020	Assessed \$186,000	Assessed \$129,900	Assessed \$261,500
2021	Assessed \$186,400 [Sold for \$219,900]	Assessed \$133,800	Assessed \$267,300

The last chart on the previous page contains property assessment amounts and sold prices for 3 properties associated with Commissioner Larson and her husband. Not only did the majority of the assessed values stay below what the properties sold for but if what those properties sold for are used to increase the assessment values of other properties while the actual sold properties are not assessed equally as well related to the sold prices, then that's discriminatory and that would be unconstitutional in addition to being clearly unfair.

No one with the city has explained so far why the city doesn't match the sold prices of properties to the properties that sold when it's a guessing game on whether the sold prices used to assess the value of other properties are actually correct or not when the sold prices should be correct for the properties that sold and then the city doesn't apply the sold price equally to all similar properties. That'll be discussed in my next appeal letter today.

The property assessment process is so bad that each and every property assessment in Mandan should be called into question and reviewed. That position is also supported by what will be in my next appeal letter today because it also involves Commissioner Larson.

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assessment Appeal Letter 9 of 11 to not only appeal my property assessment to prove that the city of Mandan's property assessment is not only unconstitutional but representative of fraud. It's easy to prove both because there's numerous examples of both. For example, in 2013 I bought my property at 510 3rd St NW with a house of the same architectural style and nearly the same age as the house on the property at 403 5th Ave NW; when that property is across the street from me. A chart on that property, my property and an extra property, is shown below because of what took place that I'll explain on the next page and the pages after that.

PROPERTY COMPARABLE ASSESSED VALUE AND SOLD CHART			
Year	403 5 th Ave NW	510 3 rd St NW	406 6 th Ave NW
2005	Assessed \$104,600 <u>\$1,400 Below</u> →	Assessed \$106,000	Assessed \$70,800
2006	Assessed \$105,900 <u>\$1,400 Below</u> →	Assessed \$107,300	Assessed \$71,800
2007	Assessed \$104,800 <u>\$1,400 Below</u> →	Assessed \$106,200	Assessed \$74,800
2008	Assessed \$109,800 <u>\$1,500 Below</u> →	Assessed \$111,300	Assessed \$82,500
2009	Assessed \$117,900 <u>\$1,300 Below</u> →	Assessed \$119,200	Assessed \$82,500
2010	Assessed \$123,000 <u>\$3,800 Below</u> →	Assessed \$126,800	Assessed \$95,000
2011	Assessed \$128,300 <u>\$14,400 Below</u> →	Assessed \$142,700	Assessed \$99,200
2012	Assessed \$125,100 <u>\$1,800 Below</u> →	Assessed \$126,900 Forclosed	Assessed \$115,000
2013	Assessed \$127,500 <u>\$3,300 Below</u> →	Assessed \$130,800 [Sold for \$140,210]	Assessed \$120,900
2014	Assessed \$132,100 <u>\$3,400 Below</u> →	Assessed \$135,500	Assessed \$125,300 [Sold for \$191,213]
2015	Assessed \$143,500 <u>\$39,700 Below</u> →	Assessed \$183,200 Increase of \$47,700	Assessed \$174,100 <u>\$17,113 Below Sold</u>
2016	Assessed \$149,600 <u>\$40,500 Below</u> →	Assessed \$190,100	Assessed \$180,600 <u>\$10,613 Below Sold</u>
2017	Assessed \$156,400 <u>\$33,700 Below</u> →	Assessed \$190,100	Assessed \$180,600 <u>\$10,613 Below Sold</u>
2018	Assessed \$160,600 <u>\$32,100 Below</u> →	Assessed \$192,700	Assessed \$183,700 <u>\$7,513 Below Sold</u>
2019	Assessed \$160,600 <u>\$32,100 Below</u> →	Assessed \$192,700	Assessed \$183,700 [Sold for \$223,000]
2020	Assessed \$173,400 <u>\$33,000 Below</u> →	Assessed \$206,400	Assessed \$162,000 <u>\$61,000 Below Sold</u>
2021	Assessed \$177,800 <u>\$29,900 Below</u> →	Assessed \$207,700	Assessed \$163,500 <u>\$59,500 Below Sold</u>

While the assessed history I have on 403 5th Ave NW and my property at 510 3rd St NW goes all the way back to 1997, which is when 403 5th Ave NW was assigned higher than 510 3rd St NW for many of those year, I've started at 2005 since from that year through 2014 the assessed value 403 5th Ave NW had an average of just \$3,370 less than mine to show consistency. Nothing at all occurred at either 403 5th Ave NW or 510 3rd St NW to change an assessed value in a drastic way since no permitted work was done and nothing really notable was done to the exteriors of each.

Also, not only were 403 5th Ave NW and my property at 510 3rd St NW of the same architectural style known as an American 4 Square/American Foursquare but it's the same architectural style for both Commissioner Larson's former property at 109 3rd Ave NE and 110 7th Ave NW that I took time to discuss in my previous appeal letters today.

However, in 2015, the assessed value of my property increased substantially by \$47,700 but yet the assessed value of 403 5th Ave NW only increased by \$11,400; just as Commissioner Larson's former property at 109 3rd Ave NE only had an increase in its assessed value by \$11,300 in 2015. Since all 3 properties were very similar, it was very odd and unacceptable that only my property had such a substantial increase in it's assessed value.

I contacted then City Assessor Shirley Shaw about it, who stated a lot of jibber jabber and a lot of nonsense not supported by facts, which included not stating the addresses of properties such as related to this statement from her shown below.

We are market driven when it comes to how we do our assessments, and we all know that the market changes all the time. The last 2 years has seen a huge rise in our market values, people are honestly paying what I would call, crazy amounts for some of these houses.

Maybe the issue wasn't people paying crazy amounts but just bad assessed values because I've found enough properties that sold within 5 to 10 years of a previous sale and yet the assessed values after the first sales didn't match what the properties actually sold for so that when more years passed and the properties sold again the gaps in the assessed values versus the sale prices were even wider that when the properties sold the previous times. There was also this stated by Ms. Shaw that's shown below.

I live in zone 3. My block alone last year had 4 houses sell, and all of the sales were 50% over what we had them valued at for 2014. I don't set market, I follow what the NDCC requires of us for setting our values.

No addresses were given by Ms. Shaw to verify if what she stated was the truth. Instead, I found this statement by her "I don't set market" to be completely false because her office sets a market value all the time, which includes ignoring what properties sold for when setting assessed values that I'll prove occurred for the property used to manipulate the assessed value of my property.

Because no property of my same architectural style sold in 2014, Ms. Shaw sent me the property information on 406 6th Ave NW since it's a house of a similar age as my house and since it's not only in my neighborhood but I can see that back of it from my property.

Below's an aerial view of that part of my neighborhood where my property is located and where 406 6th Ave NW is located, with a pink box put around the property at 406 6th Ave NW and a red box put around my property.



The third property in that aerial view, with a purple box around it, is 403 5th Ave NW so that all 3 properties are close to each other that should mean that if the sale of 406 6th Ave NW was used to increase the assessed value of my property that it would do the same for 403 5th Ave NW as it's very similar to my property that includes being the same architectural style and very close in age.

However, that would be completely and totally false because the sale of 406 6th Ave NW had no impact whatsoever on the assessed value of 403 5th Ave NW; just as it also didn't on the assessed value of Commissioner Larson's former property at 109 3rd Ave NE. Of course, I didn't know it at that time because the city doesn't publish on its website or provide it to the MBOE for public viewing all of the properties that had noticeable increases in the assessed values.

Plus, properties like 403 5th Ave NW, which didn't receive a substantial increase in the assessed value won't have a property owner that'll file an appeal so that it takes having to research each individual property to know what is what when even that doesn't work in some ways because of having too many properties to research. I ended up picking 403 5th Ave NW because it's similar to mine and I wanted to see what, if any, impact the sale of 406 6th Ave NW had on it.

Where, from 2004 through 2014, 403 5th Ave NW had an average assessed value of \$3,370 lower than my property, that amount increased nearly 10 fold for the years 2015 through 2021 because the average now is \$29,943 per year lower than my property without the city providing any kind of explanation why 403 5th Ave NW wasn't impacted by the sale of 406 6th Ave NW but mine was and that's also true regarding why it is that 406 6th Ave NW has not been assessed a value equal to, or higher than, what it sold for twice because not only did it sell for \$191,213 in 2014 but it sold for \$223,000 in 2019 to help establish that what it sold for in 2014 wasn't too much.

What was wrong was what its assessed values would be after it sold in 2019 because after it sold for \$223,000 in 2019, its assessed value in 2020 was only listed at \$162,000; or, at \$61,000 less than what it sold for in 2019, as well as \$29,213 less than what it sold for in 2014. For 2021, its assessed value was only \$163,500; or at at \$59,500 less than what it sold for in 2019, as well as \$27,713 less than what it sold for in 2014.

That, to me, is market manipulation done on paper and it happens all the time in Mandan when it comes to setting the assessed values of properties. That's exactly why properties sell for so much more than the assessed values because the assessed values were wrong that comes that a cost of other residents because mass loss of revenue for the city because of assessed values means those losses are passed on to the residents already paying the right amount and to the property owners with assessed values incorrectly set higher based on bad reasoning much like it is when stealing from Peter to pay Paul.

There's more examples of market manipulation done on paper and it happened to properties I'm aware of, which I'll discuss in my next appeal letter, but I've got to mention here that by the time a person learns that a property like 406 6th Ave NW was never assessed a value at or equal to the sale price of the property, or where it would be much lower, the time for the person to appeal, for a property assessed value that increased due to what that other property sold for, has passed since it may take a year or two to see that the other property isn't assessed for what it sold for.

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assessment Appeal Letter 10 of 11 to not only appeal my property assessment to prove that the city of Mandan's property assessment is unconstitutional but also representative of fraud. It's easy to prove both because there's numerous examples of both.

Just as soon as I accepted the transfer offer to work in North Dakota, I immediately looked for a house to buy and the first house I put an offer on was at 808 5th Ave NW but I was outbid by a young couple with financial assistance from both the parents and grandparents that were looking at the house at the same time I was. What that house sold in 2012 was \$120,000 and it's one of the properties included in the chart below where you can see that it took 8 years for the assessed value of that property to pass what it sold for in 2012 when it was assessed at \$122,800 in 2020.

FOUR HOUSE COMPARABLE ASSESSED VALUE CHART				
YEAR	808 5th Ave NW	411 2nd Ave NW	309 1st Ave NW	510 3rd St NW
2012	[Sold for \$120,000]	[Sold for \$153,100]	[Sold for \$153,700]	Assessed \$126,900
2013	Assessed Unknown	Assessed Unknown	Assessed Unknown	Assessed \$130,800 [Sold for \$140,210]
2014	Assessed Unknown	Assessed Unknown	Assessed Unknown	Assessed \$135,500
2015	Assessed \$106,000	Assessed \$140,700 [Sold for \$188,000]	Assessed \$117,300	Assessed \$183,200
2016	Assessed \$109,600	Assessed \$150,500	Assessed \$169,500	Assessed \$190,100
2017	Assessed \$112,000	Assessed \$153,800	Assessed \$169,500	Assessed \$190,100
2018	Assessed \$113,500	Assessed \$157,800	Assessed \$171,800	Assessed \$192,700
2019	Assessed \$113,500	Assessed \$157,800	Assessed \$171,800	Assessed \$192,700
2020	Assessed \$122,800	Assessed \$170,400	Assessed \$183,900	Assessed \$206,400
2021	Assessed \$123,400	Assessed \$177,800	Assessed \$185,000	Assessed \$207,700
	\$3,400 Increase from 2012 Sale	\$24,700 Increase from 2012 Sale	\$31,300 Increase from 2012	\$67,490 Increase from 2013 Sale
2022	Assessed Unknown	Assessed Unknown	Assessed Unknown	Assessed \$230,900
	Increase Unknown	Increase Unknown	Increase Unknown	\$90,690 Increase from 2013 Sale

When the federal government obtained ownership of my property after it was it foreclosed on, an appraisal of my property was done in 2012 and included in that appraisal were what properties at both 411 2nd Ave NW and 309 1st Ave NW sold for in 2021. You can see by using the chart above that, at no time after that property sold for \$153,100 in 2012 and then for \$188,000 in 2015, did the assess value ever equal or go above the most recent sale price.

When it sold for \$188,000 in 2015, it had an assessed value in 2016 that was \$37,500 lower; just as it wasn't much better at \$34,200 in 2017, or at \$30,200 in 2018. That's related to the fact that despite 411 2nd Ave NW selling for \$153,100 in 2012 and for \$188,000 in 2015, while I bought my property for \$140,210 in 2013, I don't have any information showing that 411 2nd Ave NW ever had an assessed value that was equal to, or higher than, the assessed value of my property.

As for 309 1st Ave NW, after it sold for \$153,700 in 2012, when I bought my property in 2013 for \$140,210, it took 4 years before the assessed value of 309 1st Ave NW exceeded what it sold for when that was a difference of \$15,800; where it took the city just 2 years for it to increase the assessed value of my property above what I paid for my property, when that difference in just 2 years was by \$42,990. I see that as more market manipulation done on paper by the city.

Also, despite 309 1st Ave NW selling for \$13,490 more in 2012 than what I paid for my property in 2013, I haven't found a record yet showing where after I bought my home in 2013 that 309 1st Ave NW had an assessed value equal to, or higher than, what the city assessed my property and that's another example of market manipulation done on paper by the city.

What my last appeal letter will discuss should raise even more concerns about the city's troubled property assessment process because it may cover more than a century of it happening.

Karen Jordan

Dear Mandan Board of Equalization [MBOE]:

This is my Assessment Appeal Letter 11 of 11 to not only appeal my property assessment to prove that the city of Mandan's property assessment is unconstitutional but representative of fraud. It's easy to prove both because there's numerous examples of both.

In 1918 Ada Stutsman, the wife of William Stutsman, purchased my home; where she and her husband raised their 3 children. After her husband died in 1950, Ada sold part of the land where 404 5th Ave NW is now and then Ada sold 510 3rd St NW to Myles and Elve Knudson in 1959.

Myles and Elve Knudson owned it to raise their family in until they sold it to Dennis and Lynda Larkin in 1986. They owned it to raise their family until they sold it to Doug and Joni Wyatt in 2004. They owned it to raise their family until they sold it to Damon and Meagan Williams in 2010. By 2011, they had financial problems and the property was foreclosed on in 2012.

After the foreclosure and its purchase, the property changed hands more than once so that it was owned by the state before it was owned by the federal government. During that time it was put up for sale after that by HUD advertising it as just a single family residence with a house built in 1906. Below's an image showing information from the appraisal done for federal government on my property, which was an appraisal completed and signed on December 26th of 2012.

General Description	
Units	<input checked="" type="checkbox"/> One <input type="checkbox"/> One with Accessory Unit
# of Stories	2
Type	<input checked="" type="checkbox"/> Det. <input type="checkbox"/> Att. <input type="checkbox"/> S-Det./End Unit
	<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Under Const.
Design (Style)	American 4 Square
Year Built	1906

That information has my house listed as an "American 4 Square" for the architectural style and the date of "1906" listed for when my house was built, with a red box put around the area where that information is at. Below's an image from another record for my property dated December 26th of 201 and it's a federal record identified as a Environmental Compliance Record used for a Single Family Property Disposition with a red box put around it to help emphasis that I bought a single family residence. A red box has also been put around the address to my property because I bought a single family residence at that address from the federal government.

ENVIRONMENTAL COMPLIANCE RECORD
SINGLE FAMILY PROPERTY DISPOSITION

FHA CASE NUMBER: 401-109015	
PROPERTY ADDRESS: 510 3rd St NW, Mandan, ND 58554	
COMPLIANCE FINDINGS	SOURCE DOCUMENTATION

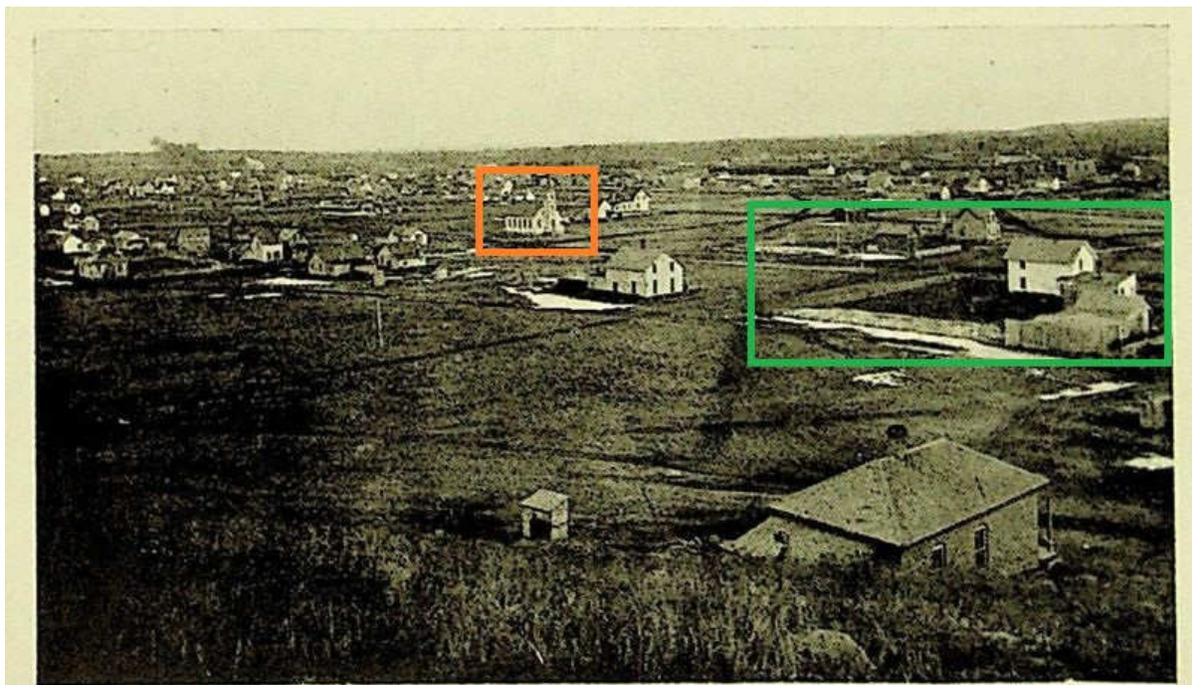
Below's an image from the real estate listing on my property for MLS# 318885 when the federal government put my property for sale with red boxes put around the address and the real estate listing number, just as red boxes have been put around the real estate listing my residence as a "Single Family" and that my house was built in "1906" to match previous images in this email.



Property Information

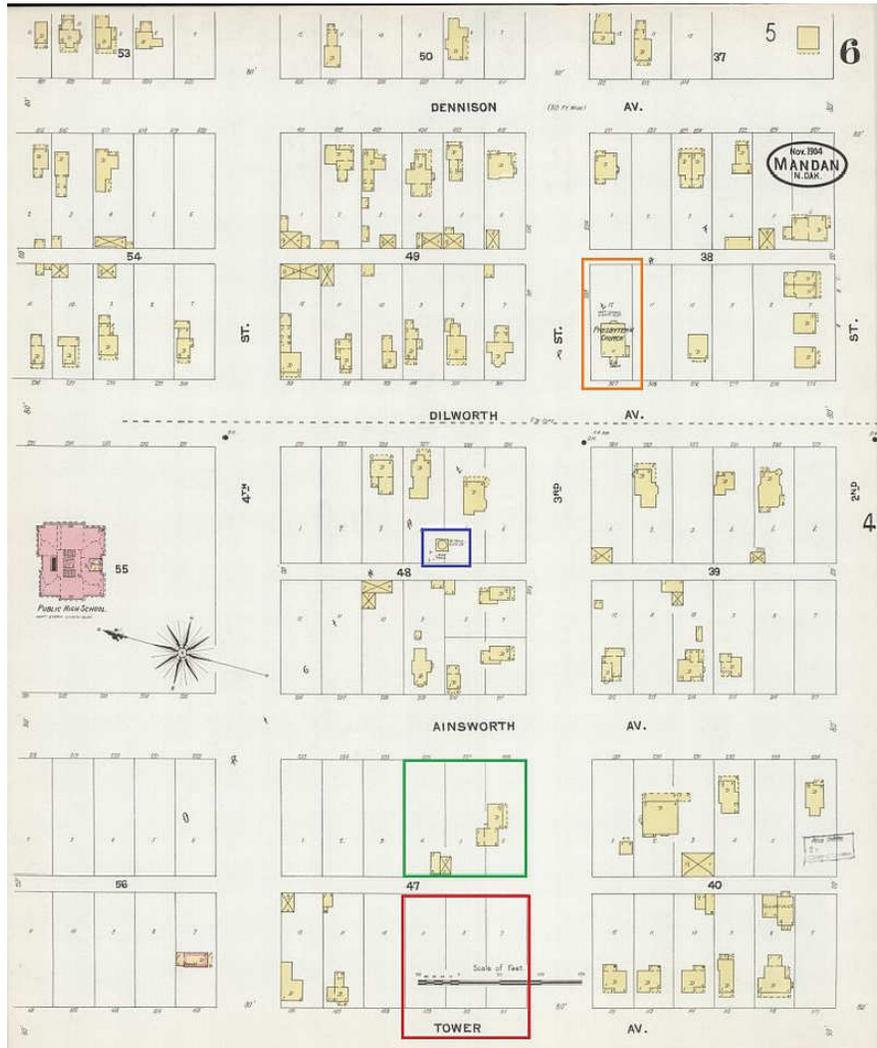
Address:	510 3 ST NW, Mandan	
Directions:	From Corner of Main Street and Collins Avenue. North on Collins to 3rd St NW, West on 3rd St NW to house 510.	
Type:	Single Family	
Price:	\$140,000	MLS#: 318885
Style:	Two Story	Zip Code: 58554
Lot Acres:	0.18	Taxes: \$2,253
Zoning:	RM	Spec bal: \$210
Bed (Conf. & Non-conf.):	5	Spec Inst: \$494
Bathrooms:	3	Possession:
Year built:	1906	Sqft Fin Total: 3,010
Siding:	Vinyl	
Flooring:	Wood	

Now I'm going to go backwards in time to the beginning of the last century to establish facts and below's a photo taken of NW Mandan prior to 1904 when the wooden First Presbyterian Church was still on the SE corner of 3rd St NW and 3rd Ave NW, with an orange box put around it, and when the property that existed at that time was located on the NW corner of 3rd St NW and 4th Ave NW, with a green box put around it.

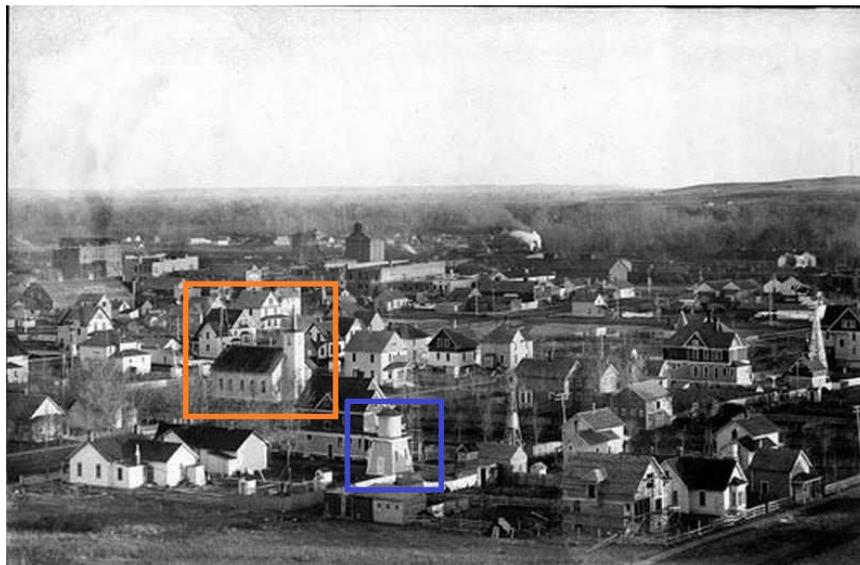


An early view of Mandan from the hill just north of present day 5th Ave. N. W.

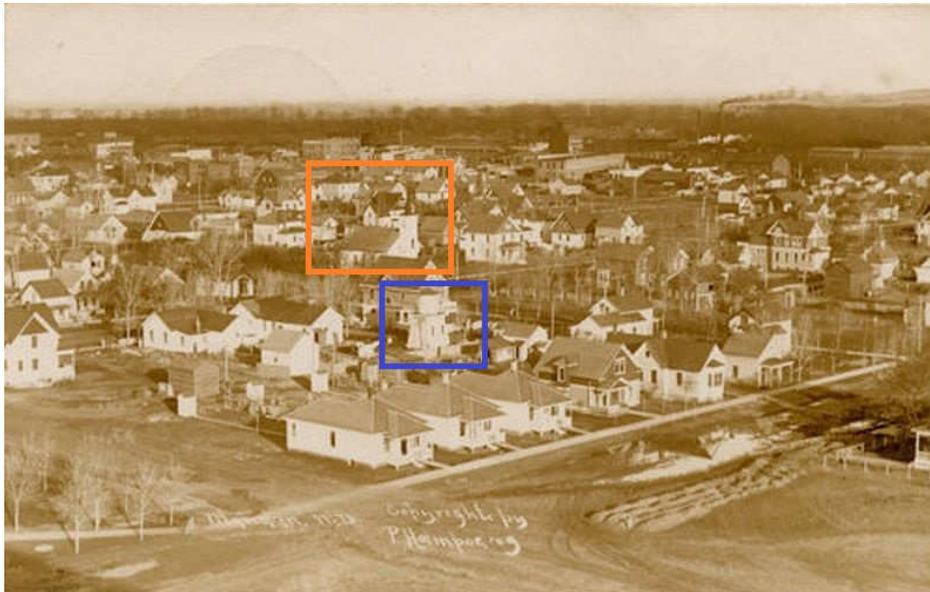
On the next page is an image of a 1904 Sanborn Fire Insurance Map showing an area of NW Mandan that's part of the same area in the previous photo and the image of a 1904 Sanborn Fire Insurance Map has an orange box added around the wooden First Presbyterian Church on the SE corner of 3rd St NW and 3rd Ave NW and a green box was added around the property that had existed at that time on the NW corner of 3rd St NW and 4th Ave NW. Also added is the blue box around a water town at 403 3rd Ave NW and a red box around the Lots 7, 8, and 9 in Block 47.



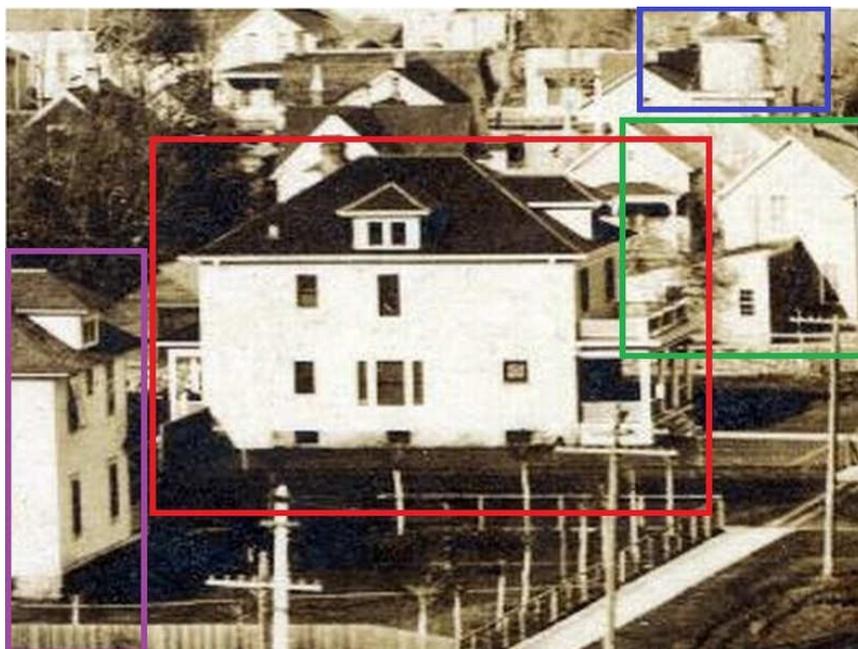
Below's a photo taken of NW Mandan in 1907 with orange box put around the wooden First Presbyterian Church on the SE corner of 3rd St NW and 3rd Ave NW and also the blue box put around a water town that was in the yard at 403 3rd Ave NW.



It's the presence of the water tower in the 1904 Sanborn Fire Insurance Map, along with a house at 403 3rd Ave NW associated with that water tower, that means the first photo of NW Mandan had to be before 1904 because neither the water tower nor the house at 403 3rd Ave NW were in that photo but they're also in 1909 photo of NW Mandan that's shown below with the blue box added around the water tower; along with an orange box that's added around the wooden First Presbyterian Church on the SE corner of 3rd St NW and 3rd Ave NW.



While my property hasn't been in the other photos, it's in the photo shown below that's at least before 1910 because not only is the water tower still there, with a blue box around it; as well as a purple box added around 403 5th Ave NW when Lots 5 and 6 were part of 403 5th Ave NW; but a red box is added around my house when all of Lots 7, 8, and 9, were still included; as well as where the green box is added around around the property that existed at that time on the NW corner of 3rd St NW and 4th Ave NW, as that photo shows the house there still intact and a small building to the west of it is still there.



What's also important about that photo is that there's nothing built just to the east of it because 3,000 sqft from Lot 7, 3,000 sqft from Lot 8, and 3,000 sqft from Lot 9, would be sold off all at once to create what's now 506 3rd St NW that had it's house built in 1912. That's a house that's marked with a yellow box around it that's added to the 1913 Sanborn Fire Insurance Map shown below; just as my property has a red box added it, with 9,000 sqft missing from Lots 7, 8, and 9; as well as a purple box added around 403 5th Ave NW, when it still had all of Lots 5 and 6; and, a green box added around a smaller property that was on the NW corner of 3rd St NW and 4th Ave NW before having Lot 4 sold in 1913 so that only Lots 5 and 6 remained before the western half was sold of shortly thereafter. The eastern half became 500 3rd St NW, while the west half became 504 3rd St NW.



Shown on the next page is a photo taken in 1914 while up on the hill between 4th Ave NW and 5th Ave NW just north of 4th Street NW while looking directly south towards downtown; with a red box was added around my property, while a yellow box was added around the property at 506 3rd St NW where the house there was built in 1912 after parts of Lots 7, 8, and 9, were sold off to so the house at 506 3rd St NW could be there that's still there today.



When I was hit with an assessed value in 2015 that had suddenly increased by tens of thousands of dollars to close to a \$50,000 increase, I contacted then City Assessor Shirley Shaw to find out why it happened and how it could ever have happened because it didn't make any sense but what I got was a lot of nonsense back that was short on facts while long on excuses that's typical for how the city responds by using smoke and mirrors; if it's not using the silent treatment. As Ms. Shaw didn't provide any information that showed that all residents in Mandan were subjected to an increase in assessments like mine, I felt as if I was specifically targeted.

That's a method that's unconstitutional because it's selective and doesn't treat all residents in an equal way. Ms. Shaw unintentionally exposed it in an email she send me, based on this below.

Mass appraisal is the systematic appraisal of large groups of properties as of a given date using standardized procedures and statistical testing. This differs from single-property appraisal, commonly referred to as "fee" or "bank" appraisal, which normally deals with only a particular property as of a given date. Mass appraisal includes the application of single-property appraisals, as well as the development of appraisal formulas and statistical models, that can be applied uniformly to a number of properties at a time.

The parts with red boxes around them refer to how "large groups" were targeted, which helped to explain how my neighbor right across the street at 403 5th Ave NE could have a house of the very same architectural style as mine that's nearly the same age as my house that wasn't subjected to the same massive assessment increase that I was that approached \$50,000; when my neighbor's was just a little more than \$10,000. What I also received from Ms. Shaw was the 2015 Assessor Property Card [APC] on my property, referred to by Ms. Shaw was a property data sheet, which failed to justify or support the unacceptable assessed value increase on my property but rather it was the result of the data that city staff had entered even when false data was entered.

Shown below's the top of the APC from 2015 where a red box was added around my address, the date, and information on my house that incorrectly listed the date built as 1939; along with using a word to make my house seem newer than what it was by using "Conventional" instead of what it was, so the incorrect built date wouldn't seem as obvious.

PDF-PIN: 00165-2008000		City of Mandan		WORKING		FA, 5/29/2015, 3:24 PM		Page 1																																									
510 3 ST NW, MANDAN		Deed: JORDAN KAREN D		Map Area: Zone 1 - Res		Check/High:																																											
		Contract:		Route: 000-000-000		Lister/Date:																																											
		CID#: 03739		Tax Dist: M1		Review/Date: JUL, 08/22/2011																																											
		DBA:		Flat Page:		Entry Status:																																											
		MLS:		Subdiv: MANDAN PROPER (OT)																																													
Urban/Residential																																																	
Legat W80' LOTS 7 & 8																																																	
Land																																																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth	EFF	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Tax																																
Lump Sum						8,000.00	0.184					\$18,200	0%	0%	0%	\$0	\$18,200																																
Grand Total						8,000.00	0.184					\$18,200					\$18,200																																
Street										Utilities										Zoning										Land Use																			
Lump Sum										HD Surface										None										RM										Not Applicable									
Sales										Building Permits										Values																													
Date	\$ Amount	NJTC	Recording	Date	Number	Per	\$ Amount	Reason	Type	B of R																																							
06/14/2013	\$140,210	D000	450852	1/23/2007	507	N	\$0.960		Land																																								
02/16/2010	\$144,400	D000	426606	4/19/2000	11700	N	\$2,000.130		Dwlg																																								
10/15/2004	\$107,500	D000	391423	10/11/1991	42091	N	\$2,000.180		Impr																																								
12/24/1986	\$70,412	D000	0						Total																																								
Res. Structure										Finish										Plumbing										Addition										Garage									
Doc. Code	101	TR Rooms Above #		8		TR Rooms Below #		3		Full Bath		2		Addition		No Additions		Garage		No garages																													
Doc. Descr	Single-Family / Owner Occupied	TR Rooms Above #		8		TR Rooms Below #		3		Shower Stall Bath				Year Built				Style																															
Year Built	1939	Sched Fin Area #1		1291		Table		\$21.50		Toilet Room				EFA				WXL L																															
EFA/EFY	76 / 1939	Sched Fin Area #2								Lavatory				EFA Year				Area (SF)																															
Arch. Dgn	Conventional	Sched Fin Area #3								Water Closet				Style				Year Built																															
Style	2 Story Frame	Foundation		Stn		Sink		1		Shower Stall/Tub				Area (SF)				EFA																															
AreaSF/TLA	1,334 / 3,959	Exterior Walls		Vinyl		Shower Stall/Tub				MI St Sh Bath				Phy. Cond. %				Grade																															
GLA %/Dnt	2,625 / 1,334	Interior Finish		Combination		MI Stall Shower				No Bathroom				Roof (SF)				Condition																															
		Flooring		Carpet		No Bathroom				Wet Bar				No. of Fin (SF)				Roof (SF)																															
		Non-base Heating		Fireplace		Wet Bar								Heat				Gas Over																															

Below's a copy of what I sent back to Ms. Shaw, where I wrote in what needed to be changed, and a red boxes have been added to emphasize the address, the date of the APC, along with where new information was written in by me so you can see what's what.

PDF-PIN: 00165-2008000		City of Mandan		WORKING		FA, 5/29/2015, 3:24 PM		Page 1																																									
510 3 ST NW, MANDAN		Deed: JORDAN KAREN D		Map Area: Zone 1 - Res		Check/High:																																											
		Contract:		Route: 000-000-000		Lister/Date:																																											
		CID#: 03739		Tax Dist: M1		Review/Date: JUL, 08/22/2011																																											
		DBA:		Flat Page:		Entry Status:																																											
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Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth	EFF	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Tax																																
Lump Sum						8,000.00	0.184					\$18,200	0%	0%	0%	\$0	\$18,200																																
Grand Total						8,000.00	0.184					\$18,200					\$18,200																																
Street										Utilities										Zoning										Land Use																			
Lump Sum										HD Surface										None										RM										Not Applicable									
Sales										Building Permits										Values																													
Date	\$ Amount	NJTC	Recording	Date	Number	Per	\$ Amount	Reason	Type	B of R																																							
06/14/2013	\$140,210	D000	450852	1/23/2007	507	N	\$0.960		Land																																								
02/16/2010	\$144,400	D000	426606	4/19/2000	11700	N	\$2,000.130		Dwlg																																								
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12/24/1986	\$70,412	D000	0						Total																																								
Res. Structure										Finish										Plumbing										Addition										Garage									
Doc. Code	101	TR Rooms Above #		8		TR Rooms Below #		3		Full Bath		2		Addition		No Additions		Garage		No garages																													
Doc. Descr	Single-Family / Owner Occupied	TR Rooms Above #		8		TR Rooms Below #		3		Shower Stall Bath				Year Built				Style																															
Year Built	1906	Sched Fin Area #1		1291		Table		\$21.50		Toilet Room				EFA				WXL L																															
EFA/EFY	76 / 1906	Sched Fin Area #2								Lavatory				EFA Year				Area (SF)																															
Arch. Dgn	Conventional	Sched Fin Area #3								Water Closet				Style				Year Built																															
Style	2 Story Frame	Foundation		Stn		Sink		1		Shower Stall/Tub				Area (SF)				EFA																															
AreaSF/TLA	1,334 / 3,959	Exterior Walls		Vinyl		Shower Stall/Tub				MI St Sh Bath				Phy. Cond. %				Grade																															
GLA %/Dnt	2,625 / 1,334	Interior Finish		Combination		MI Stall Shower				No Bathroom				Roof (SF)				Condition																															
		Flooring		Carpet		No Bathroom				Wet Bar				No. of Fin (SF)				Roof (SF)																															
		Non-base Heating		Fireplace		Wet Bar								Heat				Gas Over																															
		Floor/Wall #		0		Gas-Vertical, 2 Sty		1		Whirlpool Bathroom				AC				Gas Over (SF)																															
		Pipes #		0						Whirlpool Tub				Attic (SF)				Gas AC (SF)																															
		Water Feed (VNG)		No						No Hot Water Tank								3/4" Poly/Elects																															
		Soak/Heat #		0						No Plumbing								Door Opns																															
										Sewer & Water Only								Burst Stalls																															
										Water Only w/Sink																																							
										Hot Tub																																							
										Bidet																																							
										Fiberglass Service Sink																																							
										Usual																																							
										Sauna																																							
										WPool Bath w/Shower																																							

Ms. Shaw responded with a lot of jibber jabber meant as smoke and mirrors, like what's shown below from an email I received from Ms. Shaw with red lines added to emphasis some of what Ms. Shaw wrote that includes where a bolder red line is at.

To answer some concerns you have regarding the information we have listed on your home, the old computer program that the assessing department used was a DOS program, and for whatever reason, it didn't give the ability to put the age of a property older than I believe 1925. I can't answer why, I wish I could. But anyways, with our new mass appraisal program, we are really trying to make sure that we have the most accurate information as possible. which is why I sent out those property record sheets.

What I got out of what Ms. Shaw stated was that it didn't matter what the city used, the data was only as good as the data entered so all sorts of wrong data could be added at any time so that the APC on any property could be manipulated however the city wanted to manipulate it to a desired outcome that the city wanted. That fact would be supported based on what I found after I had to request a copy of the APC on my property in 2019 from current City Assessor Kimberly Markley because it still had, as shown below, the incorrect date of "1939" and "Conventional" still listed despite what I sent to Ms. Shaw in 2015 that indicated Ms. Shaw ignored most of what I wrote.

PDF#PNL 001+65-2008000		City of Mandan		WORKING		Thu, 2/21/2019, 9:47 AM		Page 1			
510 3 ST NW, MANDAN		Deed: JORDAN/KAREN D	Map Area: Zone 1 - Res	Check/Tags:		Lisr/Date: MA, 12/14/2015					
		Contract:	Route: 000-000-000	Review/Date: SS, 12/21/2015		Entry Status: Estimated					
		CID#: 03739	Tax Dist: M1	Plat Page:		Subdiv: MANDAN PROPER (OT)					
Urban / Residential		MLS:									
Legal W 80' LOTS 7 & 8 BLOCK 047 MANDAN PROPER (OT)											
Land											
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres				
Lump Sum						8,000.00	0.184				
Grand Total						8,000.00	0.184				
Street		Utilities		Zoning		Land Use					
Lump Sum	Paved	City	City	RM	Residential						
Sales		Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Eq	\$ Amount	Reason	Type	Pr Yr: 2018	
06/14/2013	\$140,210	D000	450852	1/23/2007	507	N	\$0	Plumb/Elec	Land	\$18,200	
02/16/2010	\$144,400	D000	429605	4/19/2000	11700	N	\$2,000	Fireplace	Dwlg	\$174,500	
10/15/2004	\$107,500	D000	391423	10/1/1991	42091	N	\$2,000	Misc	Impr		
12/24/1986	\$70,412	D000	D						Total	\$192,700	
Res. Structure		Finish		Plumbing		Addition		Garage			
Occ Code	101	T# Rooms Above #	8	Bedrooms Above #	5	Full Bath	2	Addition	1 of 2	Garage	No garages
Occ Desc	Single-Family / Owner Occupied	T# Rooms Below #	3	Bedrooms Below #	0	Shower Stall Bath		Year Built	1939	Style	
Year Built	1939	Living Qtrs. (Multi)	900			Toilet Room		EFA	79	W.X.L	
EFA / EFN	79 / 1939	Foundation	Stn			Lavatory		EFA Year	1939	Area (SF)	
Arch. Dgn	Conventional	Exterior Walls	Vinyl			Water Closet		Style	1 Sty Frm	Year Built	
Style	2 Story Frame	Roof	Hip/Asph Comp			Sink	1	Area (SF)	138	EFA	
Area (FTLA)	1,291 / 3,642	Interior Finish	Combination			Shower Stall/Tub		Condition	Normal	EFF Year	
GLA (sqft)	2,351 / 1,291	Flooring	Carpet			Mt St Sh Bath		Base (SF)		Condition	
		Non-base Heating	Fireplace			Mt Stall Shower		Nonbase Fin(SF)		Base (SF)	
						No Bathroom		Heat	HW - Baseboard	Grvs Over	
						Wet Bar					

The red boxes were also added to emphasis certain information because the false information, such as the "1939" and "Conventional" still there, proved that the truth doesn't matter to the city; as the city does what it wants even when it means the city doesn't do anything, such as when it will ignore the truth so the city doesn't have to correct what the city's done wrong.

That could include that if Ms. Shaw had corrected the incorrect information listed in the APC, it would've supported that I was entitled to an adjustment of the assessed value and that I would've been entitled to an abatement; which may help to explain why Ms. Shaw never told me about the abatement process, or how to request an abatement.

What I've discussed in the last paragraphs is nearly the same as what I've gone through with the city regarding its falsely billing me utilities for nearly 9 years as if I own a duplex and that also includes where the city's ignored the records I provided copies of to the city on what I bought.

Shown below is a copy of the top of the 2021 APC on my property that still had an incorrect date of “1939” and “Conventional” listed; with red boxes added to emphasis information because the false information, such as the “1939” and “Conventional” were still there, to prove that the truth doesn’t matter to the city. That’s because the city does what it wants even when it means the city doesn’t do anything, such as when it will ignore the truth so the city doesn’t have to correct what the city’s done wrong.

PDF#PIN: 001+65-2808000		City of Mandan		Thu, 7/8/2021, 8:38 AM		Page 1										
510 3 ST NW, MANDAN		Deed: JORDANKAREN D	Map Area: Zone 1 - Res	Checks/Tags:												
		Contract:	Route: 000-000-000	Lister/Date: MA, 12/14/2015												
		CID#: 03739	Tax Dist: M1	Review/Date: SS, 12/21/2015												
		DBA:	Flat Page:	Entry Status: Estimated												
		MLS:	Subdiv: MANDAN PROPER (OT)													
Urban / Residential																
Legal: Section: ; Twp: ; Rng: ; Block: 047; Lot: 0007; Deeded Acres: 0.180																
W 80 LOTS 7 & 8 BLOCK 47 MANDAN PROPER (OT)																
Land																
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth	EFFType	Qual./Land	Unit Price	Total				
Lump Sum						8,000.00	0.184									
Grand Total						8,000.00	0.184									
Sales																
Date	\$ Amount	NJTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2020			
06/14/2013	\$140,210	D000	450852						Land	\$23,000	\$0	\$0	\$23,000			
02/16/2010	\$144,400	D000	426606						LandC		\$0	\$0				
10/15/2004	\$107,500	D000	391423						Dwlg	\$184,700	\$0	\$0	\$183,400			
12/24/1986	\$70,412	D000	0						Inpr		\$0	\$0				
									Total	\$207,700	\$0	\$0	\$206,400			
Res. Structure																
Occ Code	101	Ttl Rooms Above #		8	Bedrooms Above #		5	Full Bath		2	Addition		1 of 2	Garage		No garages
Occ Descr	Single-Family / Owner Occupied	Ttl Rooms Below #		3	Bedrooms Below #		0	Shower Stall Bath			Year Built		1939	Style		
Year Built	1939	Living Ctrs. (Multi)		900				Toilet Room			EFA		83	W X L		
EFA/EFYr	82 / 1939							Lavatory			EFA Year		1939	Area (SF)		
Arch Dsgn	Conventional							Water Closet			Style		1 Sty Fr.	Year Built		
Style	2 Story Frame							Sink		1	Area (SF)		138	EFA		
AreaSF/TLA	1,291 / 3,642							Shower Stall/Tub			Condition		Normal	EFF Year		
GLA 1st/2nd	2,351 / 1,291							Mt St Sh Bath			Fty-Despr. %		36.00	Grade		
								Mt Stall Shower			Bsmt (SF)			Condition		
								No Bathroom			NoBsmt Fin(SF)			Bsmt (SF)		
								Wet Bar			Heat		HW - Baseboard	Ctrs Over		
								Non-base Heating						Fireplace		

Since obtaining a copy of the 2021 APC on my property, the city’s increased the assessed value of my house by another large amount that would mean an increase of \$104,000 from its assessed value of \$126,900 in 2012 to the current proposed assessed value of \$230,900 for 2022. It took a total of nearly 100 years, nearly a century, for the city’s assessed value of my property to reach at least \$100,000 but the city’s now more than doubled that in just 10 years.

Below’s an image of the copy of the 2022 APC on my property that was received just yesterday, which doesn’t allow enough time to review it as needed before when the MBOE meets today.

PDF#PIN: 001+65-2808000		City of Mandan		WORKING		Mon, 4/4/2022, 11:45 AM		Page 1									
510 3 ST NW, MANDAN		Deed: JORDANKAREN D	Map Area: Zone 1 - Res	Checks/Tags:													
		Contract:	Route: 000-000-000	Lister/Date: MA, 12/14/2015													
		CID#: 03739	Tax Dist: M1	Review/Date: J.L.F., 09/03/2021													
		DBA:	Flat Page:	Entry Status: Estimated													
		MLS:	Subdiv: MANDAN PROPER (OT)														
Urban / Residential																	
Legal: W 80 LOTS 7 & 8 BLOCK 47 MANDAN PROPER (OT)																	
Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth	EFFType	Qual./Land	Unit Price	Total	Topo	Econ	Other	SAdj	Land Total (Residential)
Unit Site						8,000.00	0.184	1.00		Unit R-18	\$30,000.00	\$30,000	0%	0%	0%	\$0	\$30,000
Grand Total						8,000.00	0.184					\$30,000					\$30,000
Sales																	
Date	\$ Amount	NJTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2021				
06/14/2013	\$140,210	D000	450852	1/23/2007	507	N	\$0	Plumb/Elec	Land	\$30,000	\$0	\$0	\$23,000				
02/16/2010	\$144,400	D000	426606	4/19/2000	11700	N	\$2,000	Fireplace	Dwlg	\$200,900	\$0	\$0	\$184,700				
10/15/2004	\$107,500	D000	391423	10/1/1991	42091	N	\$2,000	Misc	Inpr		\$0	\$0					
12/24/1986	\$70,412	D000	0						Total	\$230,900	\$0	\$0	\$207,700				
Res. Structure																	
Occ Code	101	Ttl Rooms Above #		8	Bedrooms Above #		5	Full Bath		2	Addition		1 of 2	Garage		No garages	
Occ Descr	Single-Family / Owner Occupied	Ttl Rooms Below #		3	Bedrooms Below #		0	Shower Stall Bath			Year Built		1939	Style			
Year Built	1910	Living Ctrs. (Multi)		900			\$21.50	Toilet Room			EFA		83	W X L			
EFA/EFYr	112 / 1910							Lavatory			EFA Year		1939	Area (SF)			
Arch Dsgn	American Four Square							Water Closet			Style		1 Sty Fr.	Year Built			
Style	2 Story Frame							Sink		1	Area (SF)		138	EFA			
AreaSF/TLA	1,291 / 2,742							Shower Stall/Tub			Condition		Normal	EFF Year			
GLA 1st/2nd	1,451 / 1,291							Mt St Sh Bath			Fty-Despr. %		36.00	Grade			
								Mt Stall Shower			Bsmt (SF)			Condition			
								No Bathroom			NoBsmt Fin(SF)			Bsmt (SF)			
								Wet Bar			Heat		HW - Baseboard	Ctrs Over			
								Non-base Heating						Fireplace			

That copy of the 2022 APC on my property contains types of information that doesn't appear in either the 2019 or 2021 APCs on my property, which would be types of information that should be readily available for review at any time and especially given the short window from when the property owner is notified of an increase in assessed value and when the MBOE meets if there's an intent by the property owner to appeal an assessed value.

There's also the fact that how the amounts for those types of information were arrived at hasn't been explained and those amounts could be more examples of the manipulation of data for the city to get the results desired that include market manipulation done on paper by the city and just why that manipulation is done could be, in part, explained based on what shown below that's off of the city's website.

The total amount of property tax to be paid citywide in any given year in Mandan is determined by the budgets set by elected officials (County Commission, City Commission, School Board, Park Board). Once the budgets for each political subdivision are set, the amount needed from property taxes is divided by the total taxable value to determine the mill levy.

In other words, budgets aren't set based on existing revenue; where, what I can spend is based on what's in my bank accounts. Instead, it appears the city decides how much it wants to spend in a given year and then the city looks for ways to get money so it can spend it. Then, to try to keep the mill levy where it's at if the city wants to use a mill levy amount as propaganda, the city has to increase the "total taxable value" by inflating assessed values that the city can do using what I see is a selective and discriminatory process by targeting certain property owners with increases in their assessed values that increase by the tens of thousands of dollars rather than by a mill levy increase that would impact all property owners.

Evidence that the city can, and does, manipulate data is clearly evident based on just looking at the APCs on my property and red boxes have been added to the copy of the 2022 ACP I received just yesterday that includes the red box that has American Four Square finally listed as the type of architectural style my house has instead of the "Conventional" previously listed in the 2015, 2019, and 2021 APCs on my property.

Inside the red box discussed in the last paragraph is another red box and it's around "1910" that had previously been "1939" in the 2015, 2019, and 2021 APCs on my property and the odds are great that "1939" would've still been there in the 2022 ACP on my property had I not pushed the issue of the date again after Ms. Shaw failed to change it. What I've yet to receive is any record from the city that supported listing the date of "1939" as the date my house was built, just as I've not received a record showing where the date of "1910" came from.

That's just like what I've gone through with the city when it comes to its fraudulently billing me as if I own a duplex; as the city, under the direction of City Administrator Jim Neubauer, refuses to release any records establishing as fact that what I own is actually a duplex while the city has continued to bill me as if I own a duplex.

As for when my house was built, the city's had over a century to get it right and either it didn't get it right out of incompetence or it was right but changed out of corruption. If Ms. Shaw was right about the city's assessment department using a DOS program that wouldn't allow for the correct information to be entered, then why would the city ever use such a DOS program and did Mr. Neubauer allow it so the city could be cheap and cut corners to meet budget even if it meant defrauding residents out of money based on false assessed values listed for their properties?

The appeal process to appeal an assessed value is wrong because the assessment process is also wrong because even if a property owner like me is able to get a copy of the APC on a property that contains what the one I received just yesterday on my property contains, numbers alone do not tell enough because even though the year my house was built was changed from “1939” to “1910” I still don’t have any information from the city showing how the date a house was built impacts its assessed value because I haven’t been provided any formulas, methods, or other type of ways, on how data on properties impacts the assessed values of those properties.

I believe that I’ve not only provided information for my appeal on the assessed value set for my property to prove that it’s been wrong based on fraudulent and discriminatory assessments that go back to at least 2015, with a sudden increase by \$47,700 in 2015, but that it’s been wrong for more years than that based on the wrong date listed for when my house was listed as built.

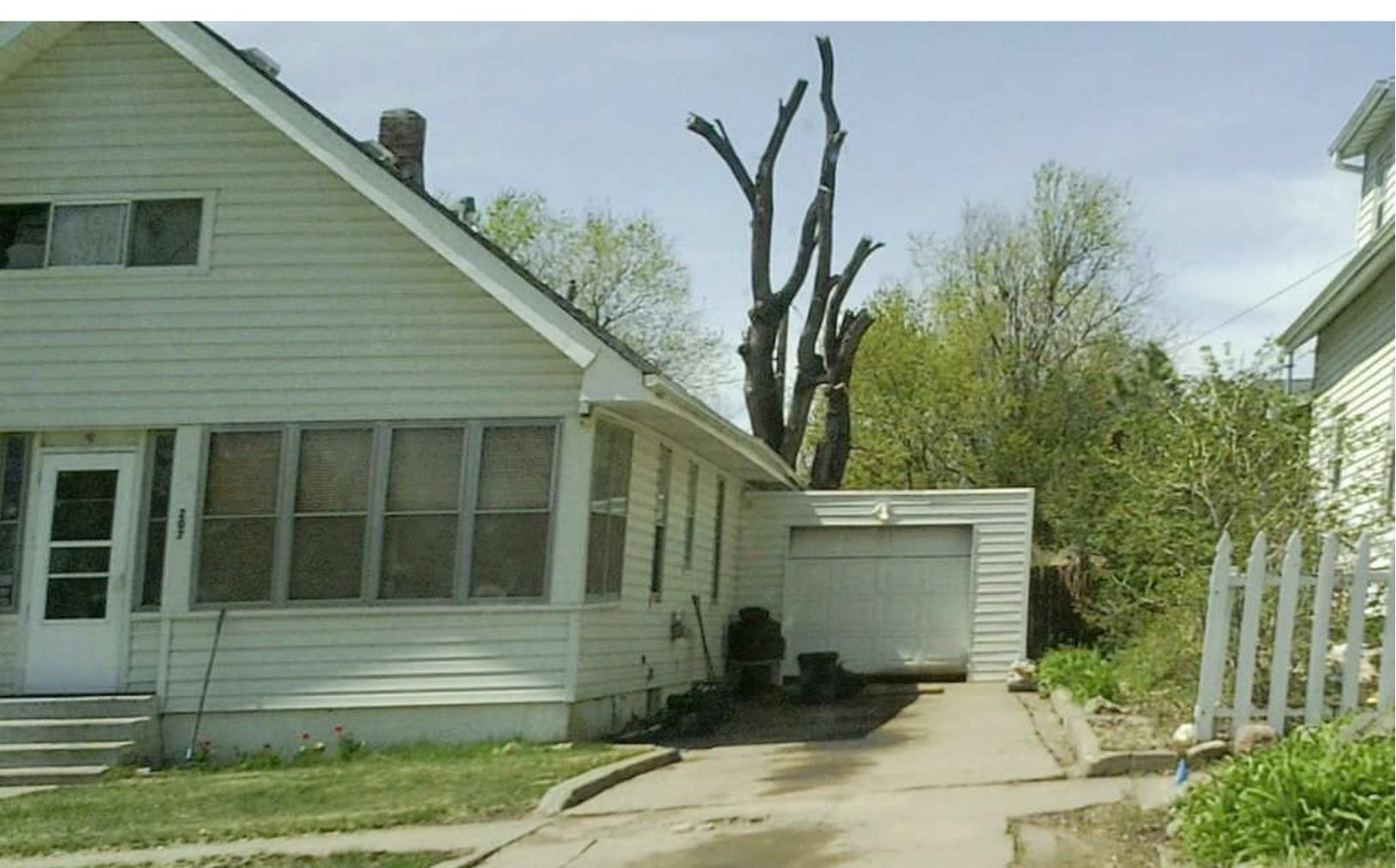
I believe that I’ve provided sufficient information to support why City Commissioners Amber Larson, Joe Camisa, and Tim Helbling serving as mayor, shouldn’t be serving on the MBOE as a result of information I’ve found indicating both bias on other factors where they’ve overlooked the flaws in the property assessment process. I believe that City Commissioner Rohr benefited from the latter if his property hasn’t been assessed at values equal to, or above, what he paid for that property; just as I believe both Commissioners Rohr and Mike Braun shouldn’t be serving on the MBOE because I believe both have overlooked flaws in the property assessment process because it didn’t harm them and it didn’t harm those they know.

In theory and principle, I believe what’s occurred would be ripe for review before a federal court, even possibly through the use of a class action, because I believe that in just what I’ve provided there’s enough evidence to support that the city’s property assessment process continues to work in discriminatory ways that include through manipulation of data to ensure that there are ways to discriminate against certain property owners in Mandan.

I will end this appeal letter just as how I started in my first appeal letter, which is to state that Mr. Neubauer needs to be terminated because what has occurred could only have occurred under his direction and knowledge such that if Mr. Neubauer isn’t terminated it’s a reflection on all of the members of the City Commission that makes each City Commission member equally as guilty as if they personally did what Mr. Neubauer has done and has allowed to have happen.

Thank you,

Karen Jordan



Tires and Engine Parts with Oil Covered Driveway and Driveway Apron at 207 9th Avenue NW (May 1, 2015)



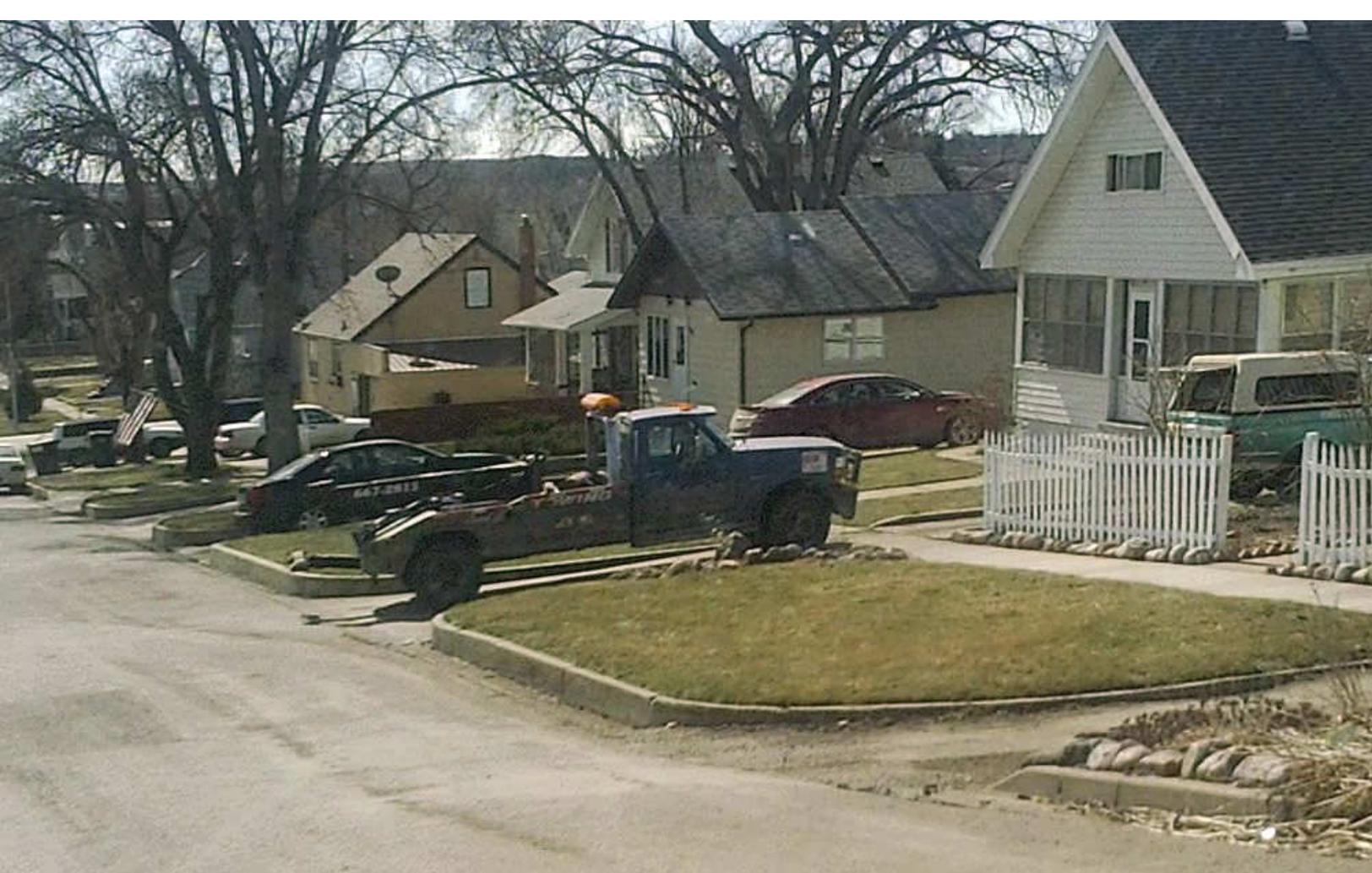
Multiple Tires with Oil Covered Driveway and Driveway Apron at 207 9th Avenue NW (March 16, 2016)



Tow Truck and Oil Covered Driveway Apron at 207 9th Avenue NW (March 4, 2016)



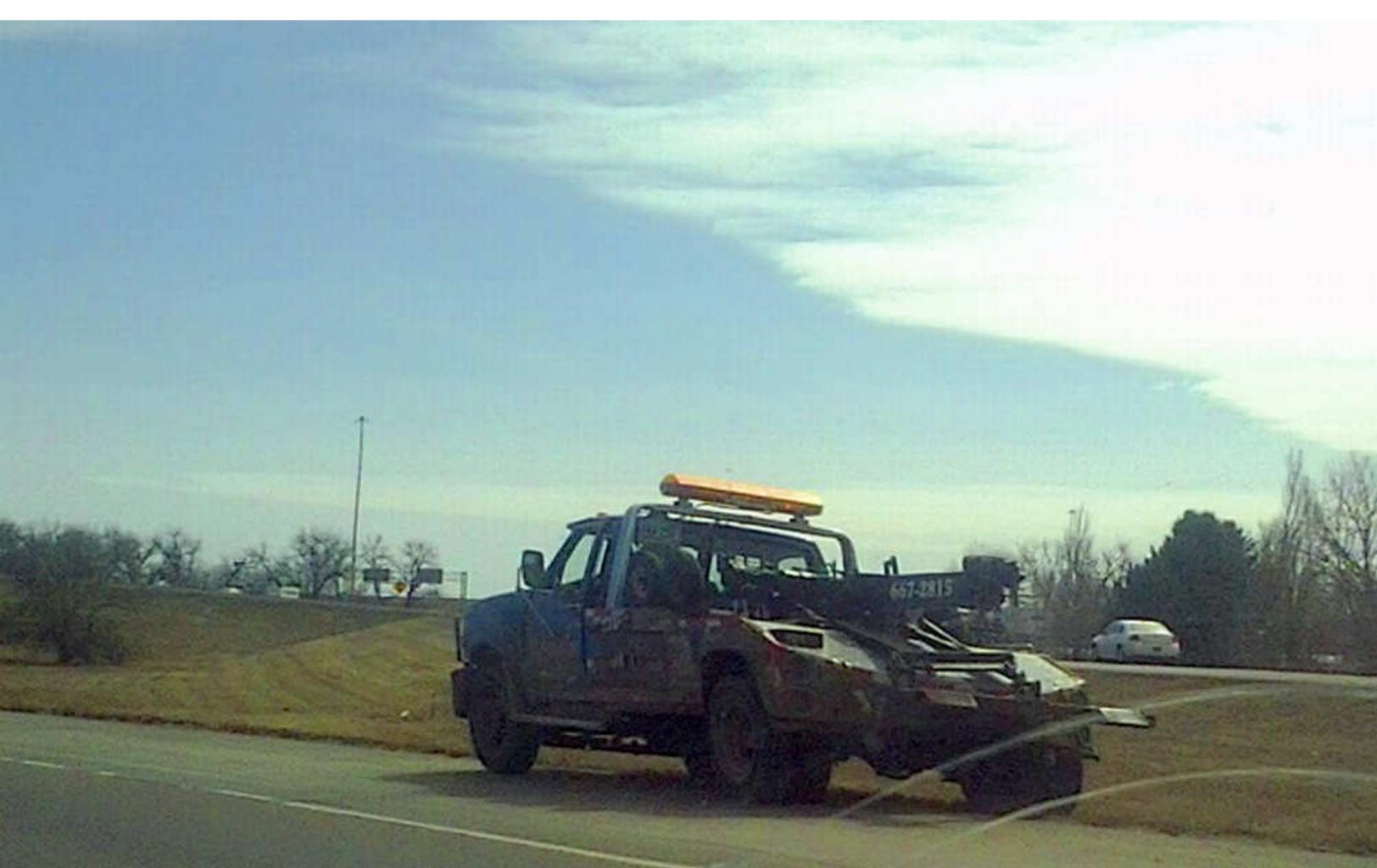
Tow Truck Parked in Street and Business Truck on Driveway Apron at 207 9th Avenue NW (March 10, 2016)



Tow Truck in Disrepair at 207 9th Avenue NW (March 16, 2016)



Tow Truck in Street and Tow Truck on Driveway Apron at 207 9th Avenue NW (March 17, 2016)



Tow Truck from 207 9th Avenue NW Stopped on Shoulder on I-94 (March 23, 2016)



Tow Truck in Disrepair with Oiled Cover Driveway and Driveway Apron at 207 9th Avenue NW (March 24, 2016)



Tow Truck on Driveway and Work Truck on Driveway at 207 9th Avenue NW (March 30, 2016)



Tow Truck on Driveway and Work Truck on Driveway at 207 9th Avenue NW (March 30, 2016)

206 7 AVE NW, MANDAN

Deed: CONNOR/M B RUFF & ALISON KASSIAN
 Contract:
 CID#: 03346
 DBA:
 MLS:

Map Area: Zone 1 - Res
 Route: 000-000-000
 Tax Dist: M1
 Plat Page:
 Subdiv: MANDAN PROPER (OT)

Checks/Tags:
 Lister/Date: GR, 07/20/2016
 Review/Date: GR, 09/22/2020
 Entry Status: Estimated

Urban / Residential
 Legal:Section: ; Twp: ; Rng: ; Block: 016; Lot: 0010; Deeded Acres: 0.160
 LOT 10 BLOCK 16 MANDAN PROPER

Land														
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Destr/Unit	EFF/Type	Qual/Land				
Lump Sum						7,000.00	0.161							
Grand Total						7,000.00	0.161							

Sales				Building Permits				Values					
Date	\$ Amount	NJTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2020
11/03/2020	\$0	D008	498962						Land	\$25,500	\$0	\$0	\$25,500
07/31/2020	\$253,000	D000	496653						LandC		\$0	\$0	
11/22/2006	\$106,100	D021	405437						Dwlg	\$151,900	\$0	\$0	\$151,400
11/28/2005	\$102,700	D021	399044						Impr		\$0	\$0	
									Total	\$177,400	\$0	\$0	\$176,900

Res. Structure	Finish	Plumbing	Addition	Garage
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206 7 AVE NW, MANDAN

Deed: CONNOR/M B RUFF & ALISON KASSIAN
 Contract:
 CID#: 03346
 DBA:
 MLS:

Map Area: Zone 1 - Res
 Route: 000-000-000
 Tax Dist: M1
 Plat Page:
 Subdiv: MANDAN PROPER (OT)

Checks/Tags:
 Lister/Date: BKJ, 07/01/2021
 Review/Date: GR, 09/22/2020
 Entry Status: Inspected

Urban / Residential
 Legal:LOT 10 BLOCK 16 MANDAN PROPER

Land														
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Destr/Unit	EFF/Type	Qual/Land				
Unit Site						7,000.00	0.161							
Grand Total						7,000.00	0.161							

Sales				Building Permits				Values					
Date	\$ Amount	NJTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2021
11/03/2020	\$0	D008	498962	10/4/2013	19713	N	\$0	Plumb/Elec	Land	\$30,000	\$0	\$0	\$25,500
07/31/2020	\$253,000	D000	496653	7/13/2009	3309	N	\$0	Plumb/Elec	Dwlg	\$194,400	\$0	\$0	\$151,900
11/22/2006	\$106,100	D021	405437	5/1/2008	9408	N	\$0	Plumb/Elec	Impr		\$0	\$0	
11/28/2005	\$102,700	D021	399044	4/18/2007	16407	N	\$20,000	Garage	Total	\$224,400	\$0	\$0	\$177,400

Res. Structure	Finish	Plumbing	Addition	Garage
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Procedures of assessment and appraisal are conducted under guidance from the North Dakota Tax Commissioner's Office, the North Dakota Century Code, and nationally recognized standards of mass appraisal of real property. That guidance requires all property, except agricultural land, be valued at the price the property would bring if it were offered for sale in the open market for a reasonable length of time and purchased by a willing buyer from a willing seller, both parties being prudent and having reasonable knowledge of the property and neither being under undue pressure to complete the transaction.





From: Andrew <azachmeier@bis.midco.net>
To: S. Paul Jordan <spauljordan@yahoo.com>
Sent: Friday, March 25, 2016, 04:51:23 PM CDT
Subject: Re: State Laws in Morton County

Hello Paul.

I have forwarded your e-mail to the Sheriff, Auditor, and States Attorney for review.

There is a Mandan Ordinance about parking authority. Mandan normally has jurisdiction on parking around the Court House.

I am one of the County representatives on Mandan City Planning and Zoning. If there is a problem on City Zoning, please let me know the problem you are having so that I can check on it for you.

Take care

ANDY ZACHMEIER
Morton County Commissioner

Please let me know if you do not hear fr

Sent from my iPhone



Shown below is a Google Image Capture of 207 9th Ave NW from September of 2021, a decade later, showing a motorcycle blocking the sidewalk while 2 tow trucks are visible for a prohibited commercial business operated out of the house when that commercial business may not even be licensed to operate in this state such that it may be evading paying state taxes.



Shown below is a Google Image Capture of 207 9th Ave NW from September of 2021 to show a close up of the driver's side door for the yellow tow truck parked in front of what is a residential property in an RM District and you can see the name All Star Towing on the driver's side door.



A business search on the North Dakota Secretary of State's website didn't show any results for All Star Towing and a search using All Star produced too many results but a search using just "All Star T" produced 3 results shown in the image below and none were for All Star Towing.

Form Info	SOS Control ID#	Status	Standing	Filing Date
ALL STAR TRUCKING <i>Trade Name</i>	0000255689	Inactive - Expired	Good Standing	02/28/2014
ALL-STAR TRIM AND FINISHING LLC <i>Limited Liability Company - Business - Foreign</i>	0000153914	Inactive - Involuntary	Not Good Standing	05/16/2016
FREIGHT TRAIN TODD HAUGEN ALL STAR COUNTRY MUSIC AND RECORDING PLACE <i>Trade Name</i>	0000233448	Inactive - Expired	Good Standing	01/29/2007

Below's an aerial view of the 200 blocks of 9th Ave NW and 10th Ave NW with 4 properties designated by red, orange, green and yellow boxes, as well as part of the 300 block of 10th Ave NW with a blue box put around where Roosevelt Elementary School is at due to where it's at compared to certain properties in the 200 blocks of 9th Ave NW and 10th Ave NW.

Appeal #3



65-4519000 Sales/SF: 192
901 1 AVE NW TLA: 950
10/13/2021 182,500 Yr Blt: 1954



65-2770000 Sales/SF: 210
407 7 AVE NW TLA: 903
4/27/2021 190,000 Yr Blt: 1952



65-5473000 Sales/SF: 177
11012 AVE NW TLA: 1,026
6/1/2021 182,000 Yr Blt: 1953

I have included sales of similar ages, size & no garages.

Your home yr blt: 1961
TLA: 1092 SF

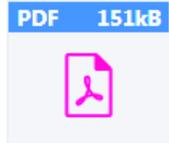
Sales/SF: is equal to the sales price
divided by Total Living Area.

\$188,900 True + Full

$$188,900 / 1092 \text{ SF} = \$173 / \text{SF}$$

From: Kimberly K. Markley <kimberly.markley@cityofmandan.com>
To: karendtjordan@yahoo.com <karendtjordan@yahoo.com>
Sent: Tuesday, July 5, 2022, 12:07:40 PM CDT
Subject: RE: Comparable Properties

1 File | 150.8kB



Comp 65-28...

See attachment

Kimberly Markley
City Assessor
City of Mandan-Assessing
205 2nd Ave. NW
Mandan, ND 58554
Office: 701-667-3232
Website: www.cityofmandan.com

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-----Original Message-----

From: Karen Jordan <karendtjordan@yahoo.com>
Sent: Thursday, June 30, 2022 7:23 PM
To: Kimberly K. Markley <kimberly.markley@cityofmandan.com>
Subject: Comparable Properties

Ms. Markley,

Allen Hohbein at 736 Custer Drive had to question the assessment on his property before he was provided information on properties at 901 1st Ave NW, 407 7th Ave NW, and 1101 2nd Ave NW that were used in 2022 as comparable properties to assess Mr. Hohbein's property.

Recently released Minutes for the 2022 Morton County Board of Equalization meeting has this in it "Assessor Markley presented data on comparable properties and feels that the assessment on the Jordan property is assessed properly." Those records weren't sent to me despite my appealing so I'm requesting a copy of those records. Also, please let me know if I can't get them.

Thank you,

Karen Jordan



65-3314000 Sales/SF: 110
 308 5 ST NW TLA:1,636
 6/5/2020 180,000 Yr Blt: 1920



65-2803000 Sales/SF: 136
 409 4 AVE NW TLA:1,568
 12/13/2021 213,000 Yr Blt: 1912



65-2954000 Sales/SF: 111
 700 4 ST NW TLA:2,367
 5/28/2021 261,900 Yr Blt: 1925



65-2257000 Sales/SF: 126
 109 3 AVE NE TLA:1,752
 3/19/2021 219,900 Yr Blt: 1939



65-3069000 Sales/SF: 84
 105 10 AVE NW TLA:1,682
 9/30/2021 142,000 Yr Blt: 1919



65-2424000 Sales/SF: 157
 206 7 AVE NW TLA:1,610
 7/31/2020 253,000 Yr Blt: 1935



65-2782000 Sales/SF: 116
 710 3 ST NW TLA:1,724
 12/28/2021 200,000 Yr Blt: 1930



65-2721000 Sales/SF: 115
 306 4 AVE NW TLA:1,559
 4/8/2022 180,000 Yr Blt: 1930

Jordan

$230,900 \div 2742 = 84$

range \$ 24-157

median \$ 116

average \$ 119

Jordan

Malcolm H. Brown

From: Malcolm H. Brown
Sent: Tuesday, April 26, 2016 10:21 AM
To: 'Jim Neubauer'
Subject: RE: Jordan Mandan Complaint (2)

What SPJ is doing is complaining to AZ via e mail, AZ will forward via e mail to you and we will go down the same path as before. I am going to advise AZ that if he forwards e mail requests from SPJ to you that on my advice you will block AZ.

From: Jim Neubauer [mailto:jneubauer@cityofmandan.com]
Sent: Friday, April 22, 2016 7:58 AM
To: azachmeier <azachmeier@bis.midco.net>
Cc: Malcolm H. Brown <mbrown@crowleyfleck.com>
Subject: RE: Jordan Mandan Complaint (2)

Friday, April 22, 2016
Good Morning Andy,

We do look into Mr. Jordan's issues and the issues he raises are forwarded on to the respective departments for their address.

Mr. Jordan has made many requests for information. He has been notified over a year ago that requests for information must be made via hard copy and either mailed or delivered to City Hall. This is the same action that the North Dakota Attorney General's office has taken with him.

If you receive email complaints from Mr. Jordan, rest assured they will be passed on to the appropriate departments.

Thanks Andy and have a good weekend!
Jim

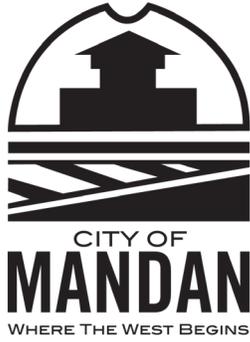
From: azachmeier [mailto:azachmeier@bis.midco.net]
Sent: Thursday, April 21, 2016 3:11 PM
To: Jim Neubauer
Cc: mbrown@crowleyfleck.com
Subject: RE: Jordan Mandan Complaint (2)

Howdy Mr. Neubauer.

I provided this gentleman's complaints to you and my responses to him so that there is full disclosure of my actions. It is totally a Mandan Administration decision on how to handle these complaints. There was no intention on my part to become involved any further.

I will not ignore the gentleman. If he chooses to forward complaints to me that are Mandan jurisdiction, I will be forwarding those complaints to you for your review and action. If the complaints fall within Morton jurisdiction, I will forward those complaints to appropriate Morton Staff.

If you or Mr. Brown have concerns about my interpretation of the various ordinances or procedures listed in my response to Mr. Jordan, I hope that you would correct me and provide me the appropriate guidance.



**CITY BOARD OF EQUALIZATION
AGENDA
MANDAN CITY COMMISSION
APRIL 5, 2022
ED “BOSH” FROEHLICH MEETING ROOM,
MANDAN CITY HALL
7:00 P.M.**

To adhere to public health recommendations to minimize public gatherings during this COVID-19 situation, the following options are being offered to accommodate public attendance and participation in City Commission meetings.

The public may access the LIVE meeting at:

<p>Watch & Listen Government Access (Midcontinent) cable channels 2 & 602 HD Streaming LIVE at: tinyURL.com/FreeTV-602 and on Roku or Apple TV</p>	<p>Listen Radio Access 102.5 FM RadioAccess.org</p>
<p>Or Telephone: Dial: +1 346 248 7799 Webinar ID: 858 6346 3491</p>	<p>Web: https://us02web.zoom.us/j/85863463491</p>

The City of Mandan is encouraging citizens to provide their comments for agenda items via email to info@cityofmandan.com. Please provide your comments before 3:30 p.m. on the day of the meeting. Include the agenda item number your comment references. Comments will be forwarded to the Commissioners and appropriate departments

ROLL CALL: Roll call of City Commissioners.

CITY BOARD OF EQUALIZATION SUMMARY: Presentation of the City Board of Equalization documentation by the Mandan City Assessor.

OPEN FORUM: The public is invited to express any questions, comments or concerns at this time.

NEW BUSINESS: Recommendations for Appeals submitted to City Board of Equalization

ADJOURN:



**CITY BOARD OF EQUALIZATION
AGENDA
MANDAN CITY COMMISSION
APRIL 6, 2021
ED “BOSH” FROEHLICH MEETING ROOM,
MANDAN CITY HALL
7:00 P.M.**

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<p>Or Telephone: Dial: +1 346 248 7799 Webinar ID: 890 6334 0137</p>	<p>Web: https://us02web.zoom.us/j/89063340137</p>

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CITY BOARD OF EQUALIZATION SUMMARY: Presentation of the City Board of Equalization documentation by the Mandan City Assessor.

NEW BUSINESS: Recommendations for Appeals submitted to City Board of Equalization

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ADJOURN:



Board of City Commissioners

Agenda Documentation

MEETING DATE: April 5, 2022
PREPARATION DATE: March 25, 2022
SUBMITTING DEPARTMENT: Assessing Department
DEPARTMENT DIRECTOR: Kimberly Markley
PRESENTER: Kimberly Markley, City Assessor
SUBJECT: Board of Equalization Assessment Roll and Appeals

STATEMENT/PURPOSE: To consider approval of assessment rolls and appeals submitted to the City of Mandan Board of Equalization.

BACKGROUND/ALTERNATIVES: Due to the COVID-19 virus we reminded appellants that they have the option to submit their appeals via email and mail. I have provided the emails from appellants, and information we shared with the appellants. I have provided a spreadsheet with all the appeals listed and my recommendations.

ATTACHMENTS: List of recommendations, appeal letters and e-mails submitted to City of Mandan Board of Equalization

ESTIMATED FISCAL IMPACT: N/A

STAFF IMPACT: N/A

LEGAL REVIEW: N/A

RECOMMENDATION FOR ASSESSMENT ROLL: I recommend a motion to approve the 2022 Assessment rolls as submitted by the City Assessor Markley.

SUGGESTED MOTION FOR ASSESSMENT ROLLS: I move to approve the 2022 Assessment rolls as submitted by the City Assessor Markley.

RECOMMENDATION FOR APPEALS: I recommend a motion to approve the recommendations for the appeals as submitted by City Assessor Markley.

SUGGESTED MOTION FOR APPEALS: I move to approve the recommendations for the appeals as submitted by City Assessor Markley.

The Mandan Board of Equalization met in regular session at 7:05 p.m. on April 6, 2021 in the Ed “Bosh” Froehlich Room at City Hall.

Roll Call

Present were Mayor Helbling and Commissioners Braun, Camisa, Larson and Rohr. Department Heads present were City Administrator Neubauer, Assessing Director Markley, Business Development and Communications Director Huber, Finance Director Welch, Engineering & Planning Director Froseth, Public Works Director Bitz, Police Chief Ziegler, Fire Chief Nardello, Building Official Ouradnik and City Attorney Oster. Absent: Human Resources Director Cullen.

CITY BOARD OF EQUALIZATION SUMMARY

Presentation of the City Board of Equalization documentation by the Mandan City Assessor. Assessor Markley stated this is the 2021 Annual Assessment Report of the City Assessing Department and is a summary of the 2021 assessment roll. Any changes in value that the local, county or state Boards of Equalization may make will be reflected in the final assessment.

Assessment Procedures: Assessor Markley explained that the procedures of assessment and appraisal are conducted under guidance from the North Dakota Tax Commissioner’s Office, the North Dakota Century Code and nationally recognized standards of mass appraisal of real property. North Dakota law requires assessors to value or appraise property at true and full value as of February 1, 2021.

The three approaches to valuing real property:

- (1) Sales approach uses sales of similar properties to determine value.
- (2) Cost approach is land value and the depreciated cost of improvements.
- (3) Income approach estimates present value of future benefits.

The City of Mandan has a total parcel count of 8,890 consisting of:

Residential = 6,740

Commercial = 851

Vacant Lots = 778

Exempt Parcels = 518

Ag Land = 3

Property Class

Residential = 66%

Commercial and Vacant Lots = 29%

Exempt = > 5%

Ag Land = > 1%

2021 Sales Ratio Report

Includes Homestead and Veterans Credit

Total Assessment Increase

The 2021 assessment roll total market value is \$2,237,928,600. This is an increase from the 2020 assessment roll total of \$66,613,610 or 3.1%. Of this increase the new construction contributed \$42,123,100 consisting of: Residential new construction costs were \$24,756,600 and Commercial costs were \$17,366,500.

RESIDENTIAL REVIEW

- 367 sales that took place in 2020 were used for determining the 2021 full and true values.
- Residential increased \$71,420,000 or 4.8% overall (new construction, remodel, exemption expired, zone review, annexation). Market increase was 2.8%.

RESIDENTIAL REVIEW Reviewed and adjusted water front land values.

Areas reviewed as part of the normal rotation (depicted on map):

~ Zone 9 South of Heart River and West of 1806 NW

Note: Interior inspections were not conducted. Information was available in the Assessing Department computer system and by verifying GIS maps.

COMMERCIAL REVIEW A total of 46 sales took place in 2019 & 2020 and were used in determining the 2021 full and true value. Commercial decreased by \$4,806,390 or .72% overall. These are overall totals and do not reflect any decreases for example; annexations, taxable to exempt.

COMMERCIAL REVIEW (depicted on map)

- Reviewed commercial lots in the Memorial Hwy and Old Red Trail areas and equalized lots (working on getting them assessed at around \$4 sq. ft.).
- Vacant lots south of 21st Street SE

Notices of Increase

The Assessing Office sent out 651 notices of increases for 2021 (down from the previous year's 867 notices) consisting of:

New construction = 197

Lots-new plats filed = 27

1 & 2 year new construction expired = 160

Remodeling & other adjustments = 267

Non-Discretionary Exemptions (Required by law NDCC 28-22-02 & 40-01-07)

Public Hospitals

Cemeteries

Nursing Homes

Non-Profit Organizations

Public Schools

City/County/State owned property (If properties are leased they are taxed)

Blind Exemption

Wheel Chair Exemption
Churches and Non-Profit/Clubs

Discretionary Exemptions (These are at the discretion of the local governing body / presented before the commission/offered to the public NDCC 57-02)

- 1 Year New Construction = 50
- Renaissance Zone/TIF = 15
- Commercial Remodel Exemption = 3
- New Business Exemption = 1
- Payments in Lieu of Taxes = 1
- Total = 70

Percentage Allocation by Exemption Type - Exemptions requiring applications

Non-Discretionary = 3% of total assessed value

Blind Exemption

Wheelchair Exemption

Non-Profits/Clubs/Church

Discretionary = .8% of total assessed value

1 Year New Home Exemption (75k)

Renaissance/TIF/Remodel

New Business Exemption

Payments in lieu of Taxes Exemption

Commercial/Residential Remodel Exempt

Reimbursed by the State (Credits):

1. Homestead Property Tax Credit

The Homestead Property tax credit is a North Dakota property tax credit that reduces the property taxes of eligible individuals. Eligibility requirements:

Individuals who are 65 years of age or older, or individuals who are permanently and totally disabled and if your income is \$42,000 or less per year. There were 306 participants.

2. Disabled Veterans Property Tax Credit

Enacted in 2009 by the North Dakota State Legislature, the disabled veteran's credit is a property tax credit that is available to veterans with disability of 50% or greater. There were 146 participants.

Assessor Markley announced that if any property owner has a question regarding the value of his/her property they are to email her with their name and phone number or they can provide their contact information on the signup sheet that is available at this meeting. Individuals will be contacted within the next few weeks to review their property and make adjustments if necessary. If adjustments are warranted, the Assessing Office will submit the changes to the Morton County Board of Equalization at the June 10, 2021 meeting at 6 p.m.

For information contact the Mandan City Assessing Department at (701) 667-3232 or www.cityofmandan.com. Attention: Kimberly Markley, City Assessor.

Assessor Markley respectfully recommended that the Assessment Roll be approved as submitted and to approve the recommended adjustments to assessment roll after appeals to assessment roll. She reported there were approximately twelve (12) property owners that submitted an appeal noting that some have appeals have already been resolved and there are some that are work in progress.

Mayor Helbling inquired about an item listed on the report, in particular, it states: “Email requesting info for value increase.” He commented that he does not believe he has ever seen one of those requests come through. Assessor Markley stated that in some instances it was not clear if the property owner was appealing so that property owner was placed on the list in order to keep their rights to appeal open in the event they wish to appeal. If there is no appeal at the city level they cannot appeal to the county or state.

Mayor Helbling opened the meeting to the public for anyone in person or via telephone to ask questions or provide comments for or against the City Assessing Office 2021 Assessment Roll Evaluation report as presented.

Mayor Helbling announced for a second and third time for anyone to come forward and speak for or against the City Assessing Office 2021 Assessment Roll report. Hearing none, the public hearing was closed.

Commissioner Larson moved to approve the recommendation of the 2021 Assessment Roll as presented by City Assessor Markley. Commissioner Rohr seconded the motion. Roll call vote: Commissioner Braun: Yes; Commissioner Rohr: Yes; Commissioner Camisa: Yes; Commissioner Larson: Yes; Mayor Helbling: Yes. The motion passed.

Commissioner Larson moved to approve the recommendation for the appeals of protest as submitted by City Assessor Markley and to approve authorization for Assessor Markley to address the appeals. Commissioner Camisa seconded the motion. Roll call vote: Commissioner Braun: Yes; Commissioner Rohr: Yes; Commissioner Camisa: Yes; Commissioner Larson: Yes; Mayor Helbling: Yes. The motion passed.

There being no further action to come before the Board, Commissioner Larson moved to adjourn the City Board of Equalization meeting. Commissioner Camisa seconded the motion. The motion received unanimous approval of the members present. The meeting adjourned at 7:20 p.m.

/s/ Kimberly Markley
Kimberly Markley
Mandan City Assessor

/s/ Timothy Helbling
Tim Helbling, President
Mayor, Mandan Board of Equalization

MORTON COUNTY TAX EQUALIZATION MEETING

June 9, 2022

The Morton County Board of Tax Equalization Meeting was called to order on June 10, 2021, at 6:00PM by Chairman Boehm at the Morton County Courthouse, 210 Second Avenue NW, Mandan, North Dakota. Others present were Commissioners Zachmeier, Leingang, Buckley and Morrell, Auditor Rhone and States Attorney Koppy.

Tax Director LaFleur presented an overview of the county-wide valuation. City of Mandan Assessor Markley presented an overview of the valuation for the City of Mandan and explained each appeal that was listed.

Public Hearing was opened for appeals for the City of Mandan.

An email has been received from Karen Jordan. Assessor Markley presented data on comparable properties and feels that the assessment on the Jordan property is assessed properly.

Public Hearing for City of Mandan was closed.

Leingang moved and Morrell seconded to approve the 2022 City of Mandan valuations of residential = \$1,749,627,300; commercial = \$701,795,800; ag = \$324,300. All voting aye, motion carried.

Public Hearing was opened for appeals for the City of New Salem.

Melanie Soupier appealed the value of her property located at 1100 Ash Ave W in New Salem. Tax Director LaFleur presented data showing that the valuation of this property falls in the range calculated using sales data.

Public Hearing for City of New Salem was closed.

Leingang moved and Buckley seconded to approve the 2022 City of New Salem valuations of residential = \$47,712,600; commercial = \$10,034,400; ag = \$142,600. All voting aye, motion carried.

Public Hearing for the City of Glen Ullin was opened.
Public Hearing for the City of Glen Ullin was closed.

Morrell moved and Leingang seconded to approve the 2022 City of Glen Ullin valuations of residential = \$28,404,700; commercial = \$7,205,500; ag = \$47,900. All voting aye, motion carried.

Public Hearing for the City of Hebron was opened.
Discussion took place on an email from Joshua Dakken appealing the valuation of parcels 64-0388000, 64-0380000, 64-0483000, 64-0374000, 64-0375000, 64-0381000, 64-0382000, 64-0387000. Tax Director LaFleur recommended returning the values of these parcels back to the 2021 values.

Wallace Saylor appealed the values on parcels

Public Hearing for the City of Hebron was closed.

Buckley moved and Zachmeier seconded to approve the 2022 City of Hebron valuations of residential = \$25,664,900; commercial = \$9,808,600; ag = \$140,100. All voting aye, motion carried.

Tax Director LaFleur presented information on the appeals from Leander Hoff, Randal & Darla Schafer, Roger Zins, Bartz Distributing, Larry Polensky and Travis Plensky.

Public Hearing for the City of Flasher was opened.
Public Hearing for the City of Flasher was closed.

Leingang moved and Zachmeier seconded to approve the 2022 City of Flasher valuation of residential = \$8,157,800; commercial = \$2,560,200; Ag = \$0. All voting aye, motion carried.

Public Hearing for the City of Almont was opened.
Public Hearing for the City of Almont was closed.

Morrell moved and Buckley seconded to approve the 2022 City of Almont valuation of residential = \$3,507,300; commercial = \$1,004,200; Ag = \$553,900. All voting aye, motion carried.

Tax Director LaFleur presented information on an adjustment for a vacated MDU gas pipeline and the appeals from Stuart Shelstad, Fred Rios, Tracey & Manuel Krusi and Brent & Lindsey Fleck.

Public Hearing for Captains Landing Township was opened.
Public Hearing for Captains Landing Township was closed

Buckley moved and Zachmeier seconded to approve the 2022 Captains Landing Township valuation of residential = \$20,789,900; commercial = \$192,100; Ag = \$0. All voting aye, motion carried.

Public Hearing for unincorporated residential property was opened.

Randall Schatz appealed the value on parcel 06-0163000. Tax Director LaFleur will visit this property and recommend adjustment if necessary.

Samantha Kuntz appealed the value on parcel 52-0170350. Tax Director LaFleur presented information as to how the value was arrived at.

Ryan Maxwell appealed the value on parcel 51-0076000. Tax Director LaFleur will visit this property and recommend adjustment if necessary.

Dean Schmidt appealed the value on parcel 05-0133000. Tax Director LaFleur explained how this value was computed.

Public Hearing for unincorporated residential property was closed.

Public Hearing for unincorporated commercial property was opened.
Public Hearing for unincorporated commercial property was closed.

Public Hearing for unincorporated agricultural property was opened.
Public Hearing for unincorporated agricultural property was closed.

Morrell moved to approve the 2022 City of Mandan total valuations after adjustments of residential = \$1,749,561,300; commercial = \$700,502,900; Ag = \$324,300 with the city to address Gartner & Jordan properties. Motion died for lack of second.

Morrell moved and Zachmeier seconded to approve the 2022 City of Mandan total valuations after adjustments of residential = \$1,749,561,300; commercial = \$700,502,900; Ag = \$324,300 with the city to address Gartner property for 2023. All voting aye, motion carried.

Zachmeier moved and Morrell seconded to deny the appeal of Karen Jordan in regards to property valuation in the City of Mandan due to the lack of evidence. All voting aye, motion carried.

Zachmeier moved and Morrell seconded to approve the Soupier appeal for an adjustment of \$11,400 as approved by the City of New Salem Board of Equalization. All voting aye, motion carried.

Zachmeier moved and Leingang seconded to deny the Wallace Saylor appeal and send it to the Tax Director for consideration of an abatement. All voting aye, motion carried.

Buckley moved and Morrell seconded to approve the 2022 City of Hebron total valuations after adjustments of residential = \$25,664,900; commercial = \$9,741,900; Ag = \$140,100. All voting aye, motion carried.

Morrell moved and Leingang seconded to approve the 2022 City of Flasher valuations after adjustments of residential = \$8,155,300; commercial = \$2,472,000; Ag = \$0. All voting aye, motion carried.

Buckley moved and Leingang seconded to approve the 2022 Captains Landing Township valuation after adjustments of residential = \$20,520,100; commercial = \$181,800; Ag = \$0. All voting aye, motion carried.

Morrell moved and Buckley seconded to approve adjusting the Kuntz property to \$170,200. All voting aye, motion carried.

Buckley moved and Morrell seconded to deny the Schatz & Maxwell appeals and those properties can work with the Tax Director for possible adjustments via an abatement. All voting aye, motion carried.

Morrell moved and Leingang seconded to approve the 2022 Morton County less City of Mandan residential value of \$720,350,900. All voting aye, motion carried.

Buckley moved and Zachmeier seconded to approve the county-wide 2022 valuation for agricultural of \$422,941,200. All voting aye, motion carried.

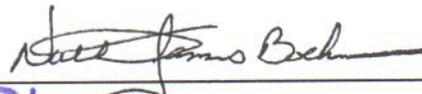
Morrell moved and Buckley seconded to approve adjusting the value of the Schmidt property to \$39,500. All voting nay, motion failed.

Morrell moved and Buckley seconded to approve adjusting the Schmidt property value to \$46,500 which is a reduction of \$11,900. All voting aye, motion carried.

Morrell moved and Leingang seconded to approve the 2022 total Morton County less Mandan commercial value after adjustments of \$384,886,100. All voting aye, motion carried.

The 2022 Board of Equalization was closed at 9:27pm.

Nathan Boehm, Chairman, Morton County Commission



Dawn R Rhone, County Auditor



MORTON COUNTY COMMISSION REGULAR MEETING

June 28, 2022

The Morton County Commission Regular Meeting was called to order on June 28, 2022 at 5:30 PM by Chairman Boehm at the Morton County Courthouse, 210 Second Avenue NW, Mandan, North Dakota. Others present were Commissioners Zachmeier, Leingang, Buckley, Morrell and Auditor Rhone. Also present was States Attorney Koppy.

Leingang moved and Morrell seconded to approve the agenda. All voting aye, motion carried.

Buckley moved and Morrell seconded to approve the minutes of the June 9, 2022 regular meeting. All voting aye, motion carried.

Leingang moved and Buckley seconded to approve the minutes of the June 9, 2022 Board of Equalization meeting. All voting aye, motion carried.

Leingang moved and Zachmeier seconded to approve bills and payroll. All voting aye, motion carried.

Zachmeier moved and Morrell seconded to approve contributing \$250 to the 4-H Meats Judging Team to attend the Western National Roundup 4-H Livestock Quizbowl and consider an additional \$750 in the 2023 budget. All voting aye, motion carried.

Leingang moved and Buckley seconded to approve abatement #6088. All voting aye, motion carried.

Morrell moved and Buckley seconded to approve abatements #6089-6090. All voting aye, motion carried.

Morrell moved and Leingang seconded to approve the Fees for the 2023-2025 Biennium MOU with NDDes for 911 dispatching services provided by State Radio. All voting aye, motion carried.

Leingang moved and Buckley seconded to approve the second option of the Right-of-Way policy, paying for the new right-of-way beyond the statutory easement right-of-way. All voting aye, motion carried.

Buckley moved and Leingang seconded to approve Sauber Engineering and authorization to enter into negotiations and agreement for Preliminary Engineering and design for bridge 30-128-19.0 All voting aye, motion carried.

Buckley moved and Zachmeier seconded to approve of the final plat of the short-form subdivision known as Dry Creek Hills Subdivision and a zoning map amendment from Agricultural to Residential district, as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is compatible with surrounding land uses. All voting aye, motion carried.

Buckley moved and Zachmeier seconded to approve the final plat of the long-form subdivision known as Carsen Subdivision and a zoning map amendment from Agricultural to Residential district, as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is not in violation of Policy 1.1.2 of the Morton County Comprehensive Plan. All voting aye, motion carried.

Zachmeier moved and Leingang seconded to approve the final plat of the short-form subdivision known as Coyote Trail Subdivision and a zoning map amendment from Agricultural to Residential district, as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is not in violation of Policy 1.1.2 of the Morton County Comprehensive Plan. All voting aye, motion carried.

Zachmeier moved and Buckley seconded to approve the final plat of the short-form subdivision known as Just Subdivision and a zoning map amendment from Agricultural to Residential district, as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is not in violation of Policy 1.1.2 of the Morton County Comprehensive Plan. All voting aye, motion carried.

Zachmeier moved and Buckley seconded to approve of the final plat of the short-form subdivision known as Benz Subdivision and zoning map amendment from Agricultural to Residential district, as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is not in violation of Policy 1.1.2 of the Morton County Comprehensive Plan. All voting aye, motion carried.

Buckley moved and Leingang seconded to approve the final plat of the short-form subdivision known as Seeman 1st Subdivision and a zoning map amendment from Agricultural to Residential district, as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is not in violation of Policy 1.1.2 of the Morton County Comprehensive Plan. All voting aye, motion carried.

Zachmeier moved and Morrell seconded to approve the final plat of a short-form subdivision known as Seeman 2nd Subdivision and a zoning map amendment from Agricultural to Residential on 2.88 acres in the NW $\frac{1}{4}$ of Section 36, Township 138N, Range 82W, Morton County. All voting aye, motion carried.

Buckley moved and Zachmeier seconded to approve the final plat of a short-form subdivision known as Elhardt Subdivision on 2.37 acres in the NE $\frac{1}{4}$ of Section 7, Township 136N, Range 79W. All voting aye, motion carried.

Zachmeier moved and Buckley seconded to approve the final plat of a short-form subdivision known as Paradise Subdivision and a zoning map amendment from Agricultural to Residential on 3.95 acres in the SW $\frac{1}{4}$ of Section 22, Township 137N, Range 86W as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is not in violation of Policy 1.1.2 of the Morton County Comprehensive Plan. All voting aye, motion carried.

Zachmeier moved and Morrell seconded to approve the final plat of a short-form subdivision known as Rosemary Subdivision and a zoning map amendment from Agricultural to Residential as the subdivision conforms to the regulations established in Article 7 of the Morton County Land Use Code and is not in violation of Policy 1.1.2 of the Morton County Comprehensive Plan on 20.46 acres in the NE $\frac{1}{4}$ of Section 8, Township 139N, Range 82W with the condition that only the east 40 feet of Rosemary Drive be vacated and contained within the boundary of Lot 1. All voting aye, motion carried.

Morrell moved and Leingang seconded to approve the installation of a Wall of Honor monitor in the Veteran's waiting area coordinated through the Wall of Honor and their

donor. All voting aye, motion carried.

Buckley moved and Zachmeier seconded to appoint Audrey Helm to a 4 year term on the Planning & Zoning Board expiring 6/30/26. All voting aye, motion carried.

The total of all county funds expended from June 10, 2022 through June 28, 2022 equals \$1,273,763.05.

A detailed list of funds expended by check is available for public inspection anytime during regular business hours at the Morton County Auditor's Office.

Leingang moved and Morrell seconded to adjourn at 8:13 PM. All voting aye, motion carried.

Nathan Boehm, Chairman, Morton County Commission



Dawn R Rhone, County Auditor



Malcolm H. Brown

From: Malcolm H. Brown
Sent: Tuesday, April 26, 2016 1:08 PM
To: 'Andrew'
Cc: Jim Neubauer
Subject: RE: Jordan Mandan Complaint (2)

I am not angry at you Andy; I, and others, are frustrated by Mr. Jordans incessant requests for records, records that are, at best, meaningless and uninformative. For instance, a request last week, by mail, to Administrator Neubauer, for a copy of the last e mail he received before opening his letter. If you are adept at recognizing "manipulation" hopefully you will recognize it if it happens from Mr. Jordan.

As far as responding to requests from Mr. Jordan, or others, relating to your position on the Mandan P&Z, I am sure you will respond as appropriate.

From: Andrew [mailto:azachmeier@bis.midco.net]
Sent: Tuesday, April 26, 2016 11:56 AM
To: Malcolm H. Brown <mbrown@crowleyfleck.com>
Subject: Re: Jordan Mandan Complaint (2)

Hello Mr Brown

It appears that you are somehow angry at me. I do not understand the anger.

I believe in public service. To ask what to do in regards to this gentleman's Planning and Zoning complaints would be within my duties as a County Official assigned to Mandan Planning and Zoning Board.

In my full time employment I have been trained to identify manipulation. If manipulation is identified, I will address it.

Just because this gentleman may be bothersome does not mean that he is wrong. I am required to respond to many complaints similar to this gentleman's complaints. I am still required to fulfill my duty.

If there is something I did wrong or illegally, you could easily inform me of that issue. To threaten e-mail blockage is not right.

I appreciate your response.

Take Care!

ZACK

Sent from my iPhone