2022 State Board of Equalization

August 9, 2022
File No.: 2022-MCINTOSH-CITY OF ASHLEY
County or City: McIntosh County
Appellant: City of Ashley
Issue: City of Ashley appeals the McIntosh County Board of Equalization decision.

Summary: City of Ashley appeals the McIntosh County Board of Equalization decision to reject the city recommendation and increase the city assessment roll.

Notes:
Appellant Information – 2022 State Board of Equalization

County or City: City of Ashley
Appellant: Kyle Thiery
Type of 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:

<table>
<thead>
<tr>
<th>Address:</th>
<th>The City of Ashley</th>
</tr>
</thead>
<tbody>
<tr>
<td>City:</td>
<td>Ashley</td>
</tr>
<tr>
<td>State:</td>
<td>ND</td>
</tr>
<tr>
<td>Zip:</td>
<td>58413</td>
</tr>
<tr>
<td>Township (if applicable):</td>
<td>McIntosh</td>
</tr>
<tr>
<td>County:</td>
<td>McIntosh</td>
</tr>
<tr>
<td>Parcel ID:</td>
<td></td>
</tr>
<tr>
<td>Legal Description:</td>
<td></td>
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</tbody>
</table>

Appellant Contact Information:

<table>
<thead>
<tr>
<th>Name:</th>
<th>The City of Ashley Board of Equalization (Kyle Thiery)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td>113 1st Ave NW</td>
</tr>
<tr>
<td>City:</td>
<td>Ashley</td>
</tr>
<tr>
<td>State:</td>
<td>ND</td>
</tr>
<tr>
<td>Zip:</td>
<td>58413</td>
</tr>
<tr>
<td>Phone number:</td>
<td>701-731-0155</td>
</tr>
<tr>
<td>Email address:</td>
<td><a href="mailto:kyle.thiery1@gmail.com">kyle.thiery1@gmail.com</a></td>
</tr>
</tbody>
</table>

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 Township/City Equalization Meeting
  Choose One County Equalization Meeting
  Choose One

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

The appeal is on an action that was made by McIntosh County Tax Director and the McIntosh Board of Equalization in regards to property tax evaluations of 2021. A sales comparison approach was taken to develop neighborhoods based off of two years of sales within the City of Ashley. Two years ago, Vanguard came and assessed McIntosh County which includes the City of Ashley. The purpose for their visit was to create a more equalized tax evaluation throughout McIntosh County. There is more detail in the letter attached.

Any evidence to validate your appeal of the assessment?
Yes, documents are attached in the email

Has a recent appraisal been completed on the property? Choose One   (If so, please attach.)

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
To whom it may concern,

My name is Kyle Thiery, Mayor of Ashley, ND. I am writing this letter to set an order of appeal on an action that was made by McIntosh County Tax Director and the McIntosh Board of Equalization in regards to property tax evaluations of 2021. A sales comparison approach was taken to develop neighborhoods based off of two years of sales within the City of Ashley. Two years ago, Vanguard came and assessed McIntosh County which includes the City of Ashley. The purpose for their visit was to create a more equalized tax evaluation throughout McIntosh County. The City Ashley board of Equalization feels that it was not necessary to use the sales comparison approach in this small town, considering the fact that it would undo the work done by Vanguard. This was also a decision that was not a recommendation made to our city assessor by the county tax director, nor was any action made by our city assessor in this process. With that noted we feel that the process performed by the county tax director was done incorrectly. Along with the process our city assessors name and contact number was falsely noted on the documentation sent to residents in Ashley and a neighboring town by the county tax director. We as a board do not feel that this is an acceptable action on the tax directors’ part.

We as a board thank you for taking the time to address this issue. Please feel free to contact me with any questions or concerns that will assist you on understanding the above information further.

Kyle Thiery
Mayor of Ashley
(701) 731-0155
kyle.thiery1@gmail.com
CITY OF ASHLEY
Ashley, ND 58413

Those present: Kevin Forsman, Larry Meidinger, Darwin Golz, & Erich Schock. Also present: City Auditor Jolene Weisser & City Assessor Teresa Thiery. Public residents present: Delbert Heil, Ron J. Meidinger, Shawn Goehring, Robert Meidinger, Randy Woehl, Jason Lane, & Idella Fey.

Minutes of the Board of Equalization

The Board of Equalization was called to order by Mayor Thiery.

The City Council requests the Board of Equalization minutes to reflect that the City Assessor did not send out any tax increase notifications. The McIntosh County Tax Director did rezoning of various properties and sent out the tax increase notifications. The City Council had no idea of tax increases or notifications being sent until letters were received by residents and those residents then notifying the City Assessor.
Forsman moved to disallow the tax increases for the City of Ashley; Golz seconded. Unanimous.
The City Council and City Assessor recommend that they stay with the City Assessors 2021 tax evaluations and not accept the Tax Director’s 2022 recommendations.

The Homestead Credit and Tax exempt lists were reviewed. Golz moved to approve both lists; Meidinger seconded. Unanimous.

After reviewing building permit increases and decreases Meidinger moved to approve Assessor Thiery’s recommendations; Schock seconded. Unanimous.

With nothing further to discuss Meidinger moved to adjourn the meeting; Forsman seconded. Unanimous. The meeting adjourned at 7:40 p.m.

Jolene Weisser

City Auditor/Treasurer
City of Ashley

I hereby certify that the following is a correct transcript of the proceedings of the Ashley City Board of Equalization, McIntosh County, North Dakota.

The Board of Equalization met at 7:00 p.m. at City Hall, April 4th, 2022.
NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT

Ashley
(Name of Twp/City/District) Mcintosh
(Name of County)

Parcel Number: 07479000
Deedholder: RANDY WOEHLP
Contract To:
Property Address: 408 CENTER AVE N
ASHLEY

Legal Description:
LOTS 8-9; N20' OF 10; BLOCK 55
Subdivision: ASHLEY-WISHEK & LILLYS ADDN 3

True & Full Value*
Current Year Assessment (2022) $78,500
Prior Year Assessment (2021) $66,200
Change in Assessment $12,300
Percent of Change 18.58%
Reason for increase in value: Market Value Increase

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

☒ The assessor has increased the true and full valuation to a level of 10% or more and $3,000 or more from the previous year's assessment.
☐ The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment.
☐ The township, city, or county board of equalization, or action by the State Board of Equalization has increased the true and full valuation to a level of 10% or more and $3,000 or more from the previous year's assessment.

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. By August 31 each year the county shall provide an estimated tax statement to the owner of each parcel with a total estimated tax of at least $100.

Hearing Schedule

Unless the increase results from actions taken by the State Board of Equalization, a property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings as follows:

<table>
<thead>
<tr>
<th>Name/Location</th>
<th>Date</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashley Township/City Board of Equalization</td>
<td>Monday, April 4th</td>
<td>7pm</td>
</tr>
<tr>
<td>City Hall</td>
<td></td>
<td></td>
</tr>
<tr>
<td>McIntosh County County Board of Equalization</td>
<td>Wednesday, June 19th</td>
<td>1pm</td>
</tr>
<tr>
<td>County Courthouse; Ashley, ND</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Dakota State Board of Equalization</td>
<td>Tuesday, August 9th</td>
<td>8:30am</td>
</tr>
<tr>
<td>Capital Building; Bismarck, ND</td>
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</tbody>
</table>

Assessment Official: Teresa Thiery
Mailing Address: 401 1st Ave SE
City, State, Zip: Ashley, ND 58413
Phone: (701)731-0104

Date: 03/22/2022

* As provided for in N.D.C.C. §§ 57-02-27.1 and 57-02-27.2
24743 (Revised 3-2020)
Application For Abatement Or Refund Of Taxes
North Dakota Century Code § 57-23-04

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

State of North Dakota  
County of McIntosh  
Assessment District Ashley  
Property I.D. No. 07479000  
Telephone No. 1-503-207-8699

Name Randy Wuebke  
Address 408 Center Ave N.

Legal description of the property involved in this application:

Total true and full value of the property described above for the year 2022 is:

Land $________________
Improvements $________________
Total $78,500

Total true and full value of the property described above for the year 2022 should be:

Land $________________
Improvements $________________
Total $669,200

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

☐ 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
☐ 2. Residential or commercial property's true and full value exceeds the market value
☐ 3. Error in property description, entering the description, or extending the tax
☐ 4. Nonexisting improvement assessed
☐ 5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
☐ 6. Duplicate assessment
☐ 7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
☐ 8. Error in noting payment of taxes, taxes erroneously paid
☐ 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.3). Attach a copy of the application.
☐ 10. Other (explain) ____________________________

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.

1. Purchase price of property: $__________ Date of purchase: ________________
   Terms: Cash ________ Contract ________ Trade ________ Other (explain) ________
   Was there personal property involved in the purchase price? ________ Yes/no
   Estimated value: $__________

2. Has the property been offered for sale on the open market? ________ Yes/no
   If yes, how long? ________________
   Asking price: $__________ Terms of sale: ________

3. The property was independently appraised: ________ Yes/no
   Purpose of appraisal: ________________
   Market value estimate: $__________
   Appraisal was made by whom? ________________

4. The applicant's estimate of market value of the property involved in this application is $__________

5. The estimated agricultural productive value of this property is excessive because of the following condition(s):

Applicant asks that ____________________________

sale value of 2022

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

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

Teresa Thing  7-6-22  Signature of Preparer (if other than applicant)

Signature of Applicant 7-6-22

(2-2016)
Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of Ashley

On July 1, 2022, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be Approved.

Dated this 10th day of July, 2022. S. L. Lenz

Clerk of Township

Action by the Board of County Commissioners

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

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

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

Dated ____________________________

County Auditor ____________________________

Chairperson

Certification of County Auditor

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxable Value</th>
<th>Tax</th>
<th>Date Paid (if paid)</th>
<th>Payment Made Under Written Protest?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>yes/no</td>
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</table>

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Reduction in Taxable Valuation</th>
<th>Reduction in Taxes</th>
</tr>
</thead>
</table>

County Auditor ____________________________

Date ____________________________

Application For Abatement Or Refund Of Taxes

Name of Applicant ____________________________

County Auditor's File No. ____________________________

County Auditor ____________________________

Date Application Was Filed With County Auditor ____________________________

Date County Auditor Mailed Application to Township Clerk ____________________________

Date County Auditor Mailed Application to Township Clerk ____________________________

(For use only in cases of failure of mailing)

County Auditor ____________________________

Date ____________________________
| Sale Date       | Sale Price | Adj Sale | VCS Value  | Sale Type | Unit Date | Validation | Rating | executed | Code | Term | Transfer | Sale |pesan
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>03/30/2021</td>
<td>95,000</td>
<td>95,000</td>
<td>65,000</td>
<td>Deed</td>
<td>09/14/2021</td>
<td>000</td>
<td>0</td>
<td>0</td>
<td>77.01%</td>
<td>0.00</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Comments**

Sellers: RAVES & HARRIE DELLEN
Buyer: RANDY WARNPAHL

**Control Number**: 00000000

Locked by TUSH 03/01/02 24.03.4906 User TUSH
<table>
<thead>
<tr>
<th>Parcel Number</th>
<th>PDF</th>
<th>Route #</th>
<th>Computer ID</th>
<th>Address</th>
<th>Total Acres</th>
<th>VCS Value</th>
</tr>
</thead>
</table>

6-9-22 Filled with TRASH