Staff Report for 2022 State Board of Equalization

October 6, 2022

File No: 2022-WILLIAMS-HESS TIOGA GAS PLANT

Prepared By: Property Tax Division

County or City: Williams County

Appellant: Hess Tioga Gas Plant

Issue: Appeals assessment of commercial property

Summary: Hess Tioga Gas Plant appeals the Williams County Board of Equalization’s decision of no reduction in value due to insufficient information.

Analysis: Hess Tioga Gas Plant appealed the Williams County Board of Equalization’s decision of no reduction for the parcel located in Tioga Township. Information provided by Williams County Tax Director, Ms. Darcy Anderson, shows Hess Tioga Gas Plant’s parcel numbers 14-157-95-00-26-010 and 14-157-95-00-26-030 were combined to parcel number 14-157-95-00-26-015 with a 2022 assessment of $514,922,710.

The proceedings of the Tioga Township and Williams County Board of Equalization meetings were reviewed. Hess Tioga Gas Plant did not appeal to the local (township) board of equalization. However, Hess Tioga Gas Plant did not receive a written assessment increase notice prior to the Tioga Township Board of Equalization, as required by NDCC § 57-02-53(1)(a).

NDCC § 57-02-53(1)(a) Assessment increase notice to property owner.
When any assessor has increased the true and full valuation of any lot or tract of land and improvements to an amount that is an increase of three thousand dollars or more and ten percent or more from the amount of the previous year's assessment, the assessor shall deliver written notice of the amount of increase and the amount of the previous year's assessment to the property owner at the expense of the assessment district for which the assessor is employed. Delivery of written notice to a property owner under this subdivision must be completed at least fifteen days before the meeting of the local board of equalization.

For failing to comply with NDCC assessment increase notice to property owner, the Property Tax Division Staff recommends an assessment of $340,877,720 on parcel number 14-157-95-00-26-015 or the combined prior year assessments of $340,488,320 on parcel number 14-157-95-00-26-010 and $389,400 on parcel number 14-157-95-00-26-030.

Recommendation: Direct Williams County to decrease the assessment of parcel number 14-157-95-00-26-015 by 151%; resulting in an approximate total assessment of $340,877,720.