



County Information – State Board of Equalization Appeal

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion 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 1, 2023. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

propertytax@nd.gov

or

The Office of State Tax Commissioner, Attn: Property Tax,
600 E Boulevard Ave., Bismarck, ND 58505-0599.

Information for Property Referenced in Appeal:

Owner Name: Energy Property Partners, LLC (Halliburton)

Address: 36 S Ave, Williston

Township Name (if applicable):

Parcel ID: 01-860-00-66-94-400

Legal Description: CITY OF WILLISTON | GLACIER PARK SECOND ADD | L 1 B C

**This information should provide a calculated breakdown associated with the subject property.*

City/County Official Contact Information:

Name: Darcy Anderson

Address: PO Box 2047, Williston, ND 58802-2047

Phone Number: 701-577-4555

Email Address: darcya@co.williams.nd.us

Answer the questions below that apply to the appeal:

Was the appellant sent 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(s) did the Appellant present the appeal? (choose all that apply)

Township/City County N/A

**Please note NDCC § 57-13-04.3(a)(1)(2) requires appellants to appeal to the State Board of Equalization must have applied to both local and county boards.*

Minutes from all levels of equalization meetings: Choose One

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

1. All property record cards for the subject property (**This information should provide a calculated breakdown associated with the subject property.*)
2. Comparable property information and corresponding property record cards
3. Copies of the notice of increases with dates clearly noted
4. Any evidence to validate the assessment appealed
5. Minutes from all levels of equalization meetings as applicable

Appeal Process:

- 1.) Appellant notifies the Property Tax Division of intent to appeal.
- 2.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.
- 3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.
- 4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.
- 5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting however; public comments are not accepted.

36 S AVE, WILLISTON

Deed: ENERGY PROPERTY PARTNERS LLC
 Contract:
 CID#:
 DBA: HALLIBURTON ENERGY SERVICE INC
 MLS:

Map Area: C-Metal Warehouse
 Route: 003-050-550
 Tax Dist: 01-07-10
 Plat Page:
 Subdiv: GLACIER PARK 2ND ADD

Checks/Tags:
 Lister/Date: CW, 05/08/2013
 Review/Date: CJ, 09/06/2013
 Entry Status: Inspected

Urban / Commercial

Legal: CITY OF WILLISTON | GLACIER PARK SECOND ADD | L 1 B C

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$10)
Acres X Rate						50,094.00	1.150			C-6.10	\$65,000.00					\$0	
Subtotal						50,094.00	1.150					\$74,750	0%	0%	0%	\$0	\$74,750
Grand Total						50,094.00	1.150					\$74,750					\$74,750

Street		Utilities		Zoning		Land Use	
Acres X Rate	Paved	City		Heavy Industrial		Not Applicable	

Sales			Building Permits				Values						
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2023
09/01/2021	\$1,093,020	D023	888502						Land	\$74,750	\$0	\$0	\$74,750
10/25/2002	\$0	D023	WD 603696						Dwlg		\$0	\$0	
									Impr	\$1,184,280	\$0	\$0	\$1,563,710
									Total	\$1,259,030	\$0	\$0	\$1,638,460

Component Structure		Verticals						Plumbing			Adjustments				
Occ. Code		Fig & Fdtn								B	Ext				
Occ. Code	601	Fig & Fdtn	einforced Concrete w/ Bsmt	8"								Rough Plumbing		1	
Occ. Descr.	Metal Warehouse - Rigid Steel Frame	Exterior wall	Mtl/ Stl/ Insul (51'-79' Wide)	14								Toilet Room		2	
Price Code	601	Interior wall	Unfinished	0								Sink-Kitchen		1	
Price Descr.	Metal Warehouse - Rigid Steel Frame	Pilasters										Hot Water Tank		1	
Year Built	1980	Wall facing													
EFF Age/Yr	42/ 1980	Windows	Incl. w / Base	0											
Depr. Table	1	Fronts/Doors	Incl. w / Base	Average											
Condition	NML	Horizontals													
Grade Mult.	1.550	Basement													
Phy-Depr.	42	Roof	etal/ Stl/ Insul (51'-79' Wide)	Yes											
Description	B-1	Ceiling	Unfinished	1									Mezzanine - whse-off	825	AVG
Perimeter	570	Struct. Floor	8" R'Concrete	1									Office-internal with He	2,040	AVG
Grade	4	Floor Cover											Mezzanine - open stor	390	AVG
Base	13,500	Partitions											Mezzanine - open stor	200	AVG
Basement	0	Framing	Steel - Average	1									Partition - plywood	33	AVG
GBA	14004	HVAC	No HVAC	1											
		Electrical	Warehouse	1											
		Sprinkler													
		Obsolescence													
		Functional:	External:	Other:											

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023	AFTER LOCAL	Appr	Urban	Comm	\$74,750	\$0	\$1,563,710	\$0	\$1,638,460
2022	AFTER LOCAL	Appr	Urban	Comm	\$74,750	\$0	\$1,184,280	\$0	\$1,259,030
2021		Appr	Urban	Comm	\$74,750	\$0	\$1,018,270	\$0	\$1,093,020
2020	FINAL AFTER COUNTY BOE	Appr	Urban	Comm	\$74,800	\$0	\$1,068,800	\$0	\$1,143,600
2019	FINAL VALUE PRIOR TO CBOE	Appr	Urban	Comm	\$74,800	\$0	\$1,068,800	\$0	\$1,143,600
2018		Appr	Urban	Comm	\$74,800	\$0	\$1,130,500	\$0	\$1,205,300
2017	CAMA VALUES - USED FOR CITIES, MISSOU	Appr	Urban	Comm	\$74,800	\$0	\$1,200,700	\$0	\$1,275,500
2016		Appr	Urban	Comm	\$74,800	\$0	\$1,242,200	\$0	\$1,317,000
2015	COUNTY COMMERCIAL, WILLISTON TWP, T	Appr	Urban	Comm	\$74,800	\$0	\$1,242,200	\$0	\$1,317,000
2014	USED CAMA FOR ALL WILLISTON & ALL CC	Appr	Urban	Comm	\$74,800	\$0	\$1,182,900	\$0	\$1,257,700
2013	CERTIFIED MAP AREAS 1-54 ONLY	Appr	Urban	Comm	\$25,100	\$0	\$0	\$0	\$25,100
2011	2011: USED CAMA VALUES FOR MAP ARE	Appr	Urban	Comm	\$25,100	\$0	\$0	\$0	\$25,100
2010	2010; USED CAMA VALUES FOR MAP ARE	Appr			\$25,100	\$0	\$0	\$0	\$25,100
2007	Not All Values Actually Used - 1st year "woi	Appr			\$25,100	\$0	\$0	\$0	\$25,100

Notes:

Note Title: 2019 City BOE

Director of Tax Equalization
P.O. Box 2047
206 East Broadway
Williston, ND 58802-2047
701-577-4555
Fax# 701-577-4559
www.williamsnd.com

Notes:

April 25, 2019

HALLIBURTON ENERGY SERVICES INC
PO BOX 1431
DUNCAN, OK 73536-0222

Parcel ID #: 01-860-00-66-94-400
Legal Description: GLACIER PARK SECOND ADD L 1 B C
True & Full Value: \$1,143,600

HALLIBURTON:

Your Concerns regarding the above noted property were considered by the City of Williston Board of Equalization. We are writing to inform you that after review of the issue the board has decided to leave your property as assessed, based on the information currently available.

If you do not agree with the action taken, you may attend the Williams County Board of Equalization meeting and voice your concerns there. The Williams County Equalization meeting is on June 4th at 1:00 PM in the Williams County Commission room.

If you have further questions, please feel free to contact us at the above number.

Thank you,

Kristi Gutierrez
City of Williston Assessor

Note Title: VAI

B-1: 1S MTL/STL WHSE. INSULATION ONLY, NO HEAT OR LINER'S. HAS AN INTERIOR OFFICE WITH AVG QUALITY FINISH AND HAS MEZZ OFFICE AND MEZZ STG ABOVE. WD PRTN SEPARATES A 30' X 55' ROOM FROM REST OF BLDG, HAS AN OPEN WD MEZZ ABOVE A WD STUD PRTN ENCLOSING STG ROOM BELOW. WHSE HAS A STEEL RAMP LEADING TO A-1.

A-1: 1S MTL/STL WHSE WITH DOCK HIGH FOOR. NO INSUL, LINER'S OR HEAT.

YARD HAS (12) 12' DIAMETER X 20' HIGH VERTICAL TANKS WITHIN CONTAINMENT AREA'S. 400 BARREL TANKS.

Note Title: 2019 COUNTY BOE LETTER

June 5, 2019

HALLIBURTON ENERGY SERVICES PO BOX 1431 DUNCAN, OK 73536-0222

Parcel ID #: 01-860-00-66-94-400
Legal Description: GLACIER PARK SECOND ADD L 1
True & Full Value: \$1,143,600

Notes:

Your Concerns regarding the above noted property were considered by the Williams County Board of Equalization. We are writing to inform you that after review of the issue the board has decided to leave your property as assessed, based on the information currently available.

If you have further questions, please feel free to contact us at the above number.

Thank you,

Kristi Gutierrez
Williams County Assessor

Note Title: 2023 CITY BOE

MAY 1, 2023

ENERGY PROPERTY PARTNERS LLC
ATTN: PROPERTY TAX DEPT
PO BOX 1431
Duncan, OK 73536-0222

Parcel ID #: 01-860-00-66-94-400
Legal Description: CITY OF WILLISTON | GLACIER PARK SECOND ADD | L 1 B C
True & Full Value: \$1,638,460

Energy Property Partners LLC

Your Concerns regarding the above noted property were considered by the City of Williston Board of Equalization. We are writing to inform you that after review of the issue the board has decided to leave your property as assessed, based on the information currently available.

If you do not agree with the action taken, you may attend the Williams County Board of Equalization meeting and voice your concerns there. The Williams County Equalization meeting is on June 6th at 10:00 AM in the Williams County Commission room.

If you have further questions, please feel free to contact us at the above number.

Thank you,

Note Title: 2023 CBOE

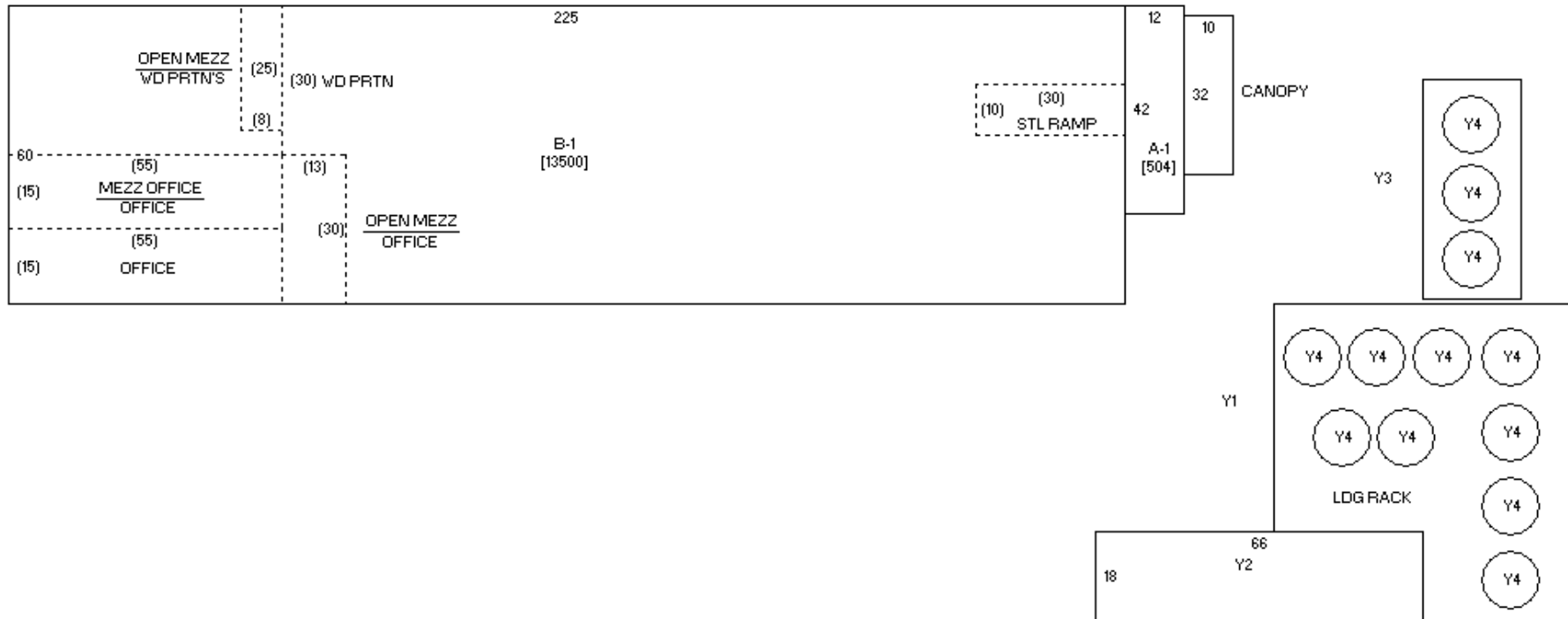
ENERGY PROPERTY PARTNERS LLC
ATTN: PROPERTY TAX DEPT
PO BOX 1431
Duncan, OK 73536-0222

Parcel ID #: 01-860-00-66-94-400
Legal Description: CITY OF WILLISTON | GLACIER PARK SECOND ADD | L 1 B C
True & Full Value: \$1,638,460

Notes:

Your Concerns regarding the above noted properties were considered by the Williams County Board of Equalization. We are writing to inform you that after review of the issue the board has decided to leave your property as assessed, based on the information currently available.

If you have further questions, please feel free to contact us at the above number.



name City & County
date

project

to use

- ### Haliburton
- 36 S Ave - 1980 - 1,638,460
 - went up w/ other warehouses
 - 9 sales * all higher than Assst
 - Claimed \$/sf is based off including land value
 - no consideration of land or yard extras
 - our assmt = \$59/sf bldg
 - No adj on Comps for differences
 - Only picked 3 sales of the 9
 - Comp #1 ~~at 1978~~ 1978
 - T & A Tong
 - Bldg \$57.52/sf assst
 - no yard items (min. conc)
 - 1/2 land of orig.
 - Comp #2 - new gymnastics
 - bare storage bldg - no plumb
 - newer built (2011) o. off.
 - min. yard items (min conc)
 - smaller land
 - Comp #3 - Hollen Auto
 - auto shop
 - no yard items
 - 2 bldgs
 - * diff. land rates on all ~~the~~ parcels

name

city & County

date

project

to is

Haliburton

- New Complex
- Comparing to Baker Hughes
 - Does ~~not~~ not adj for differ. in structures - amt & quality
 - Does not adj for yard items (paving etc) or cond. of Buildings.
 - No adj for diff in size of land
 - * CBRE has listed Baker Hughes for more than Haliburton's asst.
- Included JLL opinion of value
 - no analysis - same \$ as 2022 protest
 - Did not revisit the property
 - * significant issues w/ 2022 appraisal
- include sale of Old Haliburton Complex
 - East of town
 - non usable sale
 - multi parcels - bulk deal
 - Fenced separately
 - Worn bldgs built in 1960s & heavily used
 - no adjustments to any comps.

Official Proceedings
City of Williston Local Board of Equalization
April 24, 6:00 P.M.

1. Roll Call

COMMISSIONERS PRESENT: Deanette Piesik, Tate Cymbaluk, James Bervig, Howard Klug

COMMISSIONERS ABSENT: Brad Bekkedahl

OTHERS PRESENT: Taylor Olson, Hercules Cummings, Shawn Wenko, Mitch Melberg, Chief Peterson, Darcy Anderson, Shelby Evans, Shawna Page, Kristi Gutierrez

Changes to Agenda:

Mayor Klug presented a quorum.

Motion by Cymbaluk seconded by Bervig to approve the agenda as presented.

UNANIMOUS BY VOICE VOTE

2. Present Assessment Roll and Annual Report

Darcy Anderson, Williams County Tax Director, and City of Williston Assessor presented the following:

The Williams County Assessor's Office has prepared this 2023 Assessment Report of the City of Williston. This report contains information about the 2023 assessment as well as general information about the assessment process. North Dakota statutes establish specific requirements for the assessment of property. The estimated market values established through the 2023 assessment are based upon actual real estate market trends of Williston properties taking place from January 1, 2022, through December 31, 2022. The starting point of the assessment of real property is True and Full Value. For property classified as residential or commercial, True and Full Value means its market value or the price a 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. Assessors are historians and measure the market based on sales which have occurred before the assessment date. Assessors do not create the value or predict what the market will do; rather, we follow the patterns set by the real estate market. For example, the sales that occurred between January 1, 2022, and December 31, 2022, are used to establish the 2023 assessed values. Information on the sales of real estate is of paramount importance to the assessors in a market-based property tax system. The sales that occur within this January 1st to December 31st time period, each year, are closely scrutinized by the Assessor's Office. Evidence suggesting a forced sale, foreclosure, a sale to a relative, or anything other than an arm's-length transaction requires the sales to be discarded from the sales study. This is important, because the real estate sales information constitutes the database for the statistical comparisons necessary to make the property assessment. The assessor's office is charged with setting estimated market values for tax purposes at actual market value. The relationship between sales prices to estimated market value is called the sales ratio. North Dakota State statute requires (for all classes of property) a median ratio of 90-100%. We make every effort to ensure that each class of property in Williston meets this target as consistently as possible. In this way, we ensure an equitable distribution of the property tax burden for all Williston city Taxpayers. State Statute also requires the Assessor's Office

send a notice of increase to all property owners whose property value increased 10% and \$3,000 over last year's assessment. There were 1,417 notices sent for 2023, compared to 1,092 in 2022.

2023 Residential Sales Study Statistics

The sales statistics presented in this report (number of sales, average sale price, sales prices) are based on data collected from usable sales that occurred between January 1st and December 31st, 2022. Sales prices increased over the year with the average sale price being \$285,919 during 2022 (up almost \$7,000 from last year) with a slight decrease in the number of sales occurring. There were 320 useable residential sales in 2022 (compared with 347 in 2021). These 2022 sales are That the 2023 assessments are based upon. The sales have been assembled into a ration study which is attached within the report. Residential properties in Williston sold, on average, 11% higher than they were valued. The overall Sales Ratio for residential properties was 89.4%. As we are required by the State Board of Equalization to be between 90 and 100% of market value, an increase was needed. However, analysis of individual property types showed positive and negative adjustments needed to be made. To determine where changes were needed, sales were analyzed by age, class, style, and story. Adjustments were made based on this analysis. At the end, our ratio was 93.58%. Residential True and Full Value increased over ten million dollars. \$9,414,390 in valuation was added to the tax roll from new construction.

2023 Commercial Sales Study Statistics

The State Tax Department requires a sales study of at least thirty sales. Thirty-five usable commercial sales occurred during 2022. The overall commercial ration is 93.5% Sales were analyzed by type and location of property to determine if there were adjustments for equity. Commercial True and Full Value increased \$7,821,230. Over \$8,000,000 of new construction was added to the commercial valuation of the city. The income Approach to Valuation was applied to apartment buildings across the city. Questionnaires regarding income and expenses were sent out. We analyzed the information received from fifty-three returned questionnaires (out of 191 sent out) and created our model. Our apartment complex values increased on average, three %.

3. Present Recommendations
 - A. Residential

I would recommend residential property be left, as a class, at the level presented. In reviewing the Ration Adjustment Worksheet below, residential property is assessed at 95.73% of market and would need and increase of 4.46% to reach the statutory level of \$100%. The State Board of Equalization allows a 10% tolerance level.

- B. Commercial

I would also recommend commercial property be left, at the level presented. In reviewing the Ratio Adjustment Worksheet below, commercial property is assessed at 96.65% of market and would need an increase of 3.46% to reach the statutory level of 100%. The State Board of Equalization allows a 10% tolerance level.

4. Open Public Hearing

Mayor Klug opened the hearing for public comment and protests, he indicated to please state your name and identify your parcel for the record and asked if anyone would like to speak.

- A. Audience, Comments and Protests

- 1) John Loomer, Williston Basin International Airport Subdivision 16E I hangar lot

Mr. Loomer stated that his hangar should be assessed considering the problems with the usage of it. There is a storage area in front of his hangar and the hangar across from his is steep causing drainage problems. He has been locked out of his hangar three times in the last year based on these two things outside of his hangar. Mayor Klug said that this is one where Airport Manager, Anthony Dudas might need to be included and take a look at that piece of property.

2) Craig Hogle, 805 2nd Avenue East

There were a recent real estate appraisal shows his value at about \$362,000. The assessor's office is coming in at \$433,000. He would like to see that at about \$400,000. His neighbor who has a double lot is being assessed at 75% of what he is, he does not feel that he should be subsidizing his neighbors lack of care and eye sore to the neighborhood. Commissioner Cymbaluk asked when the appraisal was done and was less than a year.

3) Connie Hval, 7321 3rd Avenue East

We have owned this property since 1982, it is a 1979 Nosuline double wide trailer. Two years ago, we kicked out the renters because we were going to sell. We turned off the heat and water, we wanted to demolish it, but we were told we could not demolish it without demolishing the garage. They are increasing the value by almost \$20,000 for the structures, the value of the land did not go up. They have plans to build a single-story structure there they are just not at that point yet.

4) Corey Seidel, 414 West Broadway

His property increased about \$30,000; he has remodeled the whole house. It is a 2-bedroom, two bathhouse that his daughter, a schoolteacher lives in. He also brought up 3920 2nd Avenue West and then decided he did not need to talk about that one.

5) Jerry Zimmerman 1401 4th Avenue West

His house has gone up in value 31.8%, \$36,000 makes it \$150,000 home now. He is wondering why it went up. It is a rental, and he tries to rent to low income, fixed income. Shelby told him that she is available for an in-home inspection.

6) Jon Ekblad, 2301 2nd Ave West 2307 2nd Ave West

Last year it was assessed at \$912,000 increased 25.85% this year. It is just a warehouse; the front is an office space. He would not like to see the formula. It was built in 1978 for the front and the back was built in 2011. Shelby gave him her card for an inspection. Darcy Anderson mentioned that metal warehouses were up this year there were eight sold and every one of them was above assessed value. Kristi Gutierrez exemplified how a commercial metal building is assessed.

7) Garth Sjue, Crowley Fleck Law Firm on behalf of JMAC Energy Park, LLC

JMAC acquired the first of two Haliburton properties east of town. The main one was the Smith Tool Yard, a triangular shaped piece of property and the second was the remainder of the Haliburton property in the Williston industrial park. There are seven properties with a true and full value of \$25,256,003, the sale price of this property was around six million. The bottom line is that we are saying that this is a very unique property, and we think the price is indicative of the value of the property. The state requires that each property be assessed. They were not given the allocation breakout from Haliburton. Kristi Gutierrez mentioned concerns about the data presented. Mayor Klug asked if they

were only assessed for their portion of the rail spur. Gutierrez continued to say anytime there is a rail spur they are assessed for the amount of rail on their property, the next length is assessed to the next parcel and so on. Gutierrez also said that she has not been allowed into the temporary housing, but she has been on every other parcel during the past year.

8) Phyllis & Jim Stokke, 815 5th Street West

We have had an extreme increase we went from \$217,650 to \$313,470 an increase of 44%. The only thing we have changed is a backdoor and replaced shingles from the storm last year. The home is 70 years old, and we do take care of it, but we do not understand why the increase was that high. Darcy Anderson answered that they do not take an area they go by like aged properties in the city. Shelby Evans answered that they go by year and analyzed all the olds in their categories and there are some that are adjusted by neighborhood. This is not one of those properties. An in-home inspection was suggested.

9) Betty Schroeder, 514 9th Avenue West

Seems like we are always getting raises on taxes, we remodeled 20 years ago. She asked if everyone get one of those notices. Darcy Anderson recommended the Homestead Credit program and gave her a card.

10) Dustin Bertsch, 301 13th Ave West

180.52% we went from \$40,760 to \$114,340 for a lot that borders commercial and has a garage. It was built in 2009. Darcy Anderson said that prior to this year the garage was assessed on the wrong parcel, the neighboring parcel should have gone down. They will correct the garage show less value on 309 13th Avenue West, there will be new assessments on both properties. Because there is no residence on that parcel it is assumed commercial, and they need to put the adjustment for residential on to that.

11) Leon Brackey, 1814 16th Court West

A few years ago, I got this same letter and there was an error, and it was readjusted. This year we had a 21.2% increase and went up to \$520,680. I do not feel that this has gone up by \$100,000. This is a new build house will be returned to \$421,560 per Darcy Anderson.

12) Floyd Miller, 501 8th Ave West

It is a one bedroom with a basement, it went up from \$93,000 to \$123,000. Mr. Miller asked for a walk thru because it is so small of a house. Shelby Evans gave him her card.

Mayor Klug asked for a second time if there was anyone else that would like to speak on any parcels.

Mayor Klug then asked for a third time if there was anyone who would like to speak on any parcels.

Hearing none Mayor Klug closed this part of the public hearing.

B. Formal Protests Received Prior to Equalization

5. Close Public Meeting

6. Board Actions Regarding Public Meeting

A. Individual Actions – Audience Comments and Protests

1) Floyd Miller, 501 8th Avenue West

Betty Schroeder, 514 9th Avenue West

Jim & Phyllis Stokke, 815 5th Street West

John Ekblad, 2301 2nd Avenue West, 2307 2nd Avenue West

Jerry Zimmerman, 1401 4th Avenue West

Motion by Cymbaluk, seconded by Bervig to approve that the staff meet with them for inspections.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

2) John Loomer – 16E Hangar Lot

Motion by Cymbaluk to have Mr. Loomer meet with Anthony Dudas, city staff and inspection by the Assessor's office.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

3) Connie Hval, – A mobile home is no longer assessable if it has no utilities, so the mobile home charges will be removed, and the garage will be assessed alone stated Anderson. Mayor Klug said that if a mobile home has no utilities to it, it can become a dilapidated property and will need to be removed and a new structure built. That is an issue for a different day.

Motion by Cymbaluk, seconded by Piesik to remove the mobile home as it has no utilities.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

4) Dustin Bertsch – 301 13th Ave West

Motion by Piesik, seconded by Cymbaluk that city staff meet with Dustin Bertsch to review his property.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

5) Corey Seidel – 414 West Broadway and 3920 2nd Ave West

Motion by Cymbaluk, seconded by Piesik to leave assessments as presented.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

6) Garth Sjue – JMAC A couple of notes on that. The man camp was listed as one story the year before and this year it is listed as two stories and there are utilities going to that building. We cannot use a single property sale as their assessment. Haliburton was talked to prior to the sale, and they did not turn in those sale prices last year. The appraisal is lease fee for the bank, and we do not use income for

shop values, the comps none of them were in the year in question and they do not use any sales from 2022 in their documents.

Motion by Piesik, seconded by Cymbaluk that assessments stand as is.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

B. Individual Actions – Formal Protests Received Prior to Equalization

1) Walmart Real Estate requesting a value of \$16,790,000 current assessment is \$21,162,680 they believe it exceeds the value the property would sell for. Darcy Anderson recommends no change. The information supplied does not reflect the market, they do not account for remodels, and they depreciated their concrete, and they are missing cost for the building. The sales they provided across the state were 2019-2022 and they made no adjustments for their comparables.

Motion by Cymbaluk, seconded by Piesik to accept Darcy's recommendation.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

2) Energy Properties Partners, LLC – 36 S Avenue

These are Haliburton's current properties. The first one is 36S Avenue and the second one is their current complex out west of town. The first property values at \$1,638,460 and they believe it should be valued at \$1,232,352 based on current sales. Their analysis gives no consideration for land or yard extras in their dollar per square footage price. They take the entire value of the whole property and divide it by the square footage of the building to get their inflated dollar per square foot price. They only selected three comps out of the nine that we had and none of them are comparable to those properties, they also did not adjust for any of the differences on those.

3) Energy Properties Partners, LLC – 826 48th Avenue West

This is their new complex; they are comparing themselves to the Baker Hughes structure across the street but do not adjust for the differences in structure including the amount and quality. They do not adjust for any extra paving, or the condition of buildings. They also do not adjust for the difference in size of the land. They did include a JLL opinion of value which was the same exact value with their 2022 protest. Last year when they provided an appraisal there were a lot of issues with their value. They included the value of the old Haliburton complex in their comps which is a non-usable sale per our office and are comparing worn buildings to new.

Motion by Cymbaluk, seconded by Bervig to keep the recommendations on these two properties.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

4) R D Evitt Rental Holdings LLLP – 2304 4th Avenue West, 2312 4th Avenue West

This was mailed in, and we went and looked at both rental properties and did not see any reason for a decrease. They are both occupied, and they are in normal condition, and they are listed in normal

condition, built in 1981. He felt that he should have seen a decrease rather than an increase and did not provide any support, there was no phone number listed so they were unable to contact him.

Motion by Cymbaluk, seconded by Piesik to accept the assessments as presented.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

5) Gaffaney's Property LLP -101 1st Avenue East

This property did have a permit pulled it on last year. It is now Mars the detail company and between the metal building and the remodel they got hit hard. Mayor Klug asked if they take into consideration that there is no parking with this building. Kristi Gutierrez replied that it would be reflected in the land rather than the building assessment. Mayor Klug asked for the numbers on this one and it was valued at \$563,730 and it is now at \$791,860 and 33% of that is the metal building factor.

Motion by Cymbaluk, seconded by Piesik to accept as presented.

AYE: Piesik, Cymbaluk, Bervig

NAY: Klug

ABSENT: Bekkedahl

CARRIES: 3-0

6) Border Plains Inc. – They have a hangar in the same area as Mr. Loomer Shelby Evans is going to go with Mr. Loomer out to his hangar. If there are drainage issues with Mr. Loomer's hangar there is a possibility of issues with this hangar as well. She will view them both while she is there.

Motion by Cymbaluk, seconded by Piesik to have the hangars inspected.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

Motion by Cymbaluk I move that a finding be made that the comments and protest as noted in the minutes have been reviewed by the City of Williston Board of Equalization.

7. Corrections

1) Leon Brackey, 1814 16th Court West – The assessors office is making correction as this home is classified as a new build.

2) Craig Hoglund, 805 2nd Avenue East – Shelby Evans did an inspection on this in the morning. Removed basement finish, attic due to the issues and changed the home condition to below normal from normal. He wanted hers higher and his lower but without being allowed into her home I cannot do anything other than that. Darcy Anderson reminded him that appraisals are different than assessments, for an appraisal you can hand pick five properties, with an assessment you must take all of them. We will never be able to meet the appraisal.

Darcy Anderson continued to say that these are things that we found between notices going out and tonight's meeting that we need corrected for the record. They are recorded on pages three through eight in your booklet.

Motion by Cymbaluk, seconded by Bervig I move that the recommendations of the Assessor's Office regarding the corrections have been reviewed by the Williston Board and should be followed except where noted in the minutes.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

8. Exemptions
9. Homestead Credit Applications
10. Veteran's Credit Applications
11. Office Personnel Properties
12. Findings and Motions

Finding #1

Motion by Cymbaluk I move that a finding be made that all classifications of property have been reviewed and find them proper assessed as corrected as noted in the minutes.

Finding #2

Motion by Piesik, I move that a finding be made that all Veteran's Credit applications, Homestead Credit applications, and exemption applications have been reviewed by the City of Williston Board of Equalization and find them proper as presented or corrected as noted in the minutes.

Finding #3

Motion by Bervig, I move that a finding be made that the valuation of properties owned by employees of the Williams County Tax Equalization Office have been reviewed by the City of Williston Board of Equalization and find them proper as presented or corrected as noted in the minutes.

Finding #4

Motion by Cymbaluk, I move that a finding be made that the overall Assessment Roll for the City of Williston for 2023 has been reviewed and find it proper as assessed or corrected as noted in the minutes.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

Motion #1

Motion by Cymbaluk, seconded by Bervig I move, based on the proceeding findings and a thorough review of the Assessment Rolls and Statistical Reports, the City of Williston Board of Equalization declare the City of Williston Assessments for 2023 Equalized as assessed or corrected as noted in the minutes.

AYE: Piesik, Cymbaluk, Bervig, Klug

NAY:

ABSENT: Bekkedahl

CARRIES: 4-0

13. Adjourn Meeting at 7:50 pm

Motion by Cymbaluk, seconded by Bervig to adjourn.

UNANIMOUS BY VOICE VOTE

Williams County
Board of Equalization Meeting Minutes

10:00 AM - Tuesday, June 6, 2023

Commission Room – Williams County Administration Building
206 E Broadway, Williston, ND 58801

A. CALL TO ORDER/ROLL CALL

Chair Commissioner Cory Hanson called the June 6, 2023, Willimas County Board of Equalization Meeting to order at 10:00 a.m. Johnson took roll call of: Ramberg- here, Kemp- here, Hanson-here, Anderson-here, and Montgomery- here. Also, present Darcy Anderson Williams County Tax Director, Assessors Lea Heiney, Kristi Guterrez, Shawna Page, and Ashley Craigen.

There being a quorum, Chairman Hanson proceeded.

B. PRESENT ASSESSMENT ROLL, ANNUAL REPORT AND RECOMMENDATIONS

1. Assessment Roll

Anderson Presented the Assessment Roll

2. Annual Report

Anderson presented the Annual Report

3.

Recommendations for Residential, Commercial and Agriculture
[2023 Report](#)

Anderson presented recommendations for Residential, Commercial, and Agricultural values.

C. LOCAL BOARD OF EQUALIZATION FOR UNORGANIZED TOWNSHIPS

10:14 a.m. Chairman Hanson opened the public hearing for Unorganized Townships and Cities.

1. Present Assessment Rolls and Related Paperwork

Chairman Hanson called for public protests 3 times, being no formal or public protests against Unorganized Townships and Cities were presented, Chairman Hanson closed the public hearing at 10:15 a.m.

D. LOCAL BOARD OF EQUALIZATION PUBLIC HEARING

10:15 a.m. Chairman Hanson opened the public hearing for the Local Board of Equalization Public Hearing.

1. Audience Comments and Protests

1. Owner: Crain, Cheryl

Account Number: 39-154-00-21-00-100

Reason For Change: Owner feels the value is too high due to structural issues within the home and driveway.

Anderson suggested to do an inspection on property to see if an adjustment was needed.

2. Hal Hickel

Account Number: no specific number was obtained.

Reason for Change: The City of Ray is monopolizing the market and driving up values in Ray to where the property is valued high. Hickel was advised by Hanson that issue is not an Equalization Board issue and asked if he had any other concerns? Hickel stated his father is a WWII veteran and he feels he should not have to pay taxes. No motion was made, due to not being a Equalization Board issue.

3. Owner: Fesko, Christina

Account Number: 39-154-00-45-03-040

Reason For Change: The issue with the property lines that was brought before the equalization board a couple years ago is still not resolved, it is stalled with the current surveyor and his attempts to get completed. Now there are new owners in the subdivision and the process feels like its starting over. Fesko's banker signed off on the correction to be done several years ago and they are still waiting for the banker to sign off on one of the Rynda property. After discussion was held with commissioners Montgomery asked Karen Prout to send a letter to 49th Latitude to have the surveyor come to the next commission meeting and give the commission more directive as to where the process is at.

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4. Owner: Deweese, Bruce

Account Number: 01-540-00-29-27-500

Reason For Change: The value is too high as I live just down the block from a fire station, the lot next door is an eyesore.

Tax Director Anderson advised they just did an inspection less than a year ago. They could do a direct sales comparison.

5. Trevor Hunter Attorney with Crowley Fleck

Account Number: JMAC Energy Park (see attachment).

they were bought in two bundles, and the purchase price was lower than the assessed values. There is no statute that says they have to record separate deeds to show what each property was valued at in the sale.

Hanson called for a break at 11:07, and we return at 11:17 during which time Commissioner Montgomery had to leave for another engagement.

6. Kim King

Account Number: Energy Properties LLC (see attached)

3rd party did an appraisal for them.

7. Wal-Mart Real Estate and Business Trust - Mailed in a formal protest per Tax Director Anderson.

(see attached)

They believe that the value is set as a tenant and not the structure of the property. They used Marshall Swift analysis that took place across the state, these are not usable here in Williams County. The current Value is \$21,162,680. They filled this out before they knew what this year's value would be.

8. Hoglund, Craig

Account Number: 01-056-00-06-33-000

Tax Director Anderson stated her office received a email from Hoglund an explained they did do some adjustments on his property. After the City Equalization meeting, however he still feels the value is too high.

Hanson called for a Hanson called 3 times for further comments Hearing none he closed the public meeting at 11:29 a.m.

2. Formal Protests

1. **Owner:** WAL-MART REAL ESTATE BUS TRUST - WAL-MART PROPERTY TAX DEPT
Account Number: 01-614-00-32-58-500
Legal Description: CITY OF WILLISTON | SLOULIN FIELD WAL-MART REARR | L 1 EX N 14.5' OF E 315' PLUS N 7' OF W 905.84' B 1
Owners Reason: BELIEVE'S THE VALUE INCLUDES THE VALUE OF THE TENANT, NOT THE PARCEL
Recommendation: NO CHANGE TO ASSESSMENT

2. **Owner:** Energy Property Partners, LLC (Halliburton)
Account Number: 01-860-00-66-94-400
Legal Description: CITY OF WILLISTON | GLACIER PARK SECOND ADD | L 1 B C
Owners Reason: TENANT BELIEVES PROPERTY IS OVERASSESSED BASED ON 3 COMPS
Recommendation: NO CHANGE TO ASSESSMENT

3. **Owner:** Energy Property Partners, LLC (Halliburton)
Account Number: 01-765-00-00-00-010
Legal Description: CITY OF WILLISTON | WICKUM SUB | L 1 & 3
Owners Reason: APPRAISAL VALUE CAME IN UNDER ASSESSED VALUE
Recommendation: NO CHANGE TO ASSESSMENT

4. **Owner:** JMAC Energy Park, LLC

<i>Account Number:</i>	<i>Property Address:</i>	<i>Requested Value:</i>
01-172-00-10-15-150	410 Halliburton Dr	\$2,000,000
01-172-00-10-16-750	420 Halliburton Dr	\$2,175,000
01-808-00-47-25-720	Sublot 17	\$20,000
01-769-00-69-80-010	420 22nd Ave E	\$989,020
01-769-00-69-80-100	438 22nd Ave E	\$236,793
01-769-00-69-81-450	435 22nd Ave E	\$433,351
01-769-00-69-81-300	1021 24th Ave NE	\$340,835

Owners Reason: APPRAISAL VALUE CAME IN UNDER ASSESSED VALUE
Recommendation: NO CHANGE TO ASSESSMENT

3. Concerns and Comments Received Prior to Equalization
[2023 ARB Presentation Halliburton - 36 S Ave](#)
[2023 BOE Presentation Halliburton - HalWest](#)
[WALMART](#)
[Hoglund, Craig](#)

E. LOCAL BOARD ACTIONS REGARDING PUBLIC HEARING

1. Individual Actions on Comments and Protests

1. Cheryl Crain - no comments.

2. Hal Hickel - no action needed as he did not file a protest to a valuation

3. Christina Fesko - discussion was held to hold the obsolesces to the 2022 value on all properties in the Muddy Valley Subdivision. The Assessor's office will notify the owners in that subdivision that they will have a significant increase once this change is complete.

4. Bruce Deweese - Assessors office ran a quick sales comparison with 5 sales, the range was \$375,000 - \$460,000. They were all within the one-story classification.

5. JMAC- Old Halliburton properties. Tax Director Anderson stated they were not able to use these sales as they were bundled and not able to break out how much of the total purchase price. We do not do single property appraisals. There is no statue to say they have to break them out but without the amounts broken down her office is not able to use those sales. The appraisal was done as a lease fee currently Halliburton has leased some of these properties from them. Their appraisal is done for loan purposes and include income. We do not use income in our valuations. One of the comparisons is a retail facility. Guiterrez found the man camp was listed as very small one-story complex, she changed the back end to a dormitory and the front end as a hotel / motel due to the lobby. This did increase the value and they got a break for the last 10 years due to this error. If this property did not have services connected to it that would make a difference. Unfortunately, they do have utilities at this time, and interior inspection was requested and was denied. The sales price was rejected as the properties have office space, shop space, vacant land, rail facility and a man camp. Where would I apply that sale, to office space, warehouses vacant lots in town? That is why we are not able to use this sale as we go by a mass model that is state mandated. Commissioner Anderson asked if they were to provide the information now would it be used next year. Guiterrez advised that it could not be used as they can only use sales for the year prior.

6. Haliburton- Tax Director Anderson stated on the 36th S Ave property, it increased by the 23% that all warehouses went up in the city limits. The did not consider the land or yard extras. Our assessment was \$52/sq foot for the building. The comparisons they provided only used 3 out of the 9 sales that we had. The first one was half the size of the Halliburton lot and has no lighting paving. The second one is the gymnastics building in town and it has no plumbing or interior walls. Comparison 3 was Holland Auto Body shop, which with 2 buildings with very little land. These parcels have different land rates. On the new complex she compared to Baker Hughes again no adjustments to exterior structures, or difference in land. The analysis provided did not include

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facts so appears to be an opinion. The comparisons were the old Haliburton properties that were a bulk deal, and they compared 1960's building to a 2011 building.

7. Wal-Mart- Included a Marshal & Swift Cost estimator, we have found they do not reflect our local market in the western side of the state. They do not apply adjustment for local multipliers as they should. They do not consider the drywall or flooring; bathroom stalls the coolers, as well as the salvage value to the concrete. Comparisons sales used were a supermarket in Bismarck built in 1988, a furniture store in Fargo, a retail store in Fargo, the Minot K-Mart store, Jamestown shopping center, and a department store in Devils Lake. With no adjustments for location age condition all sales are between 2019 & 2022. We can only look at the 2022 sales.

8. Craig Hogleund- We have recently inspected it in April. We have made adjustments for its age. At the city meeting they were wanting to go with the appraisal he had done. Thier appraisal does not include the basement or attic space.

Moved by Kemp, seconded by Anderson
to keep value as is, pending an inspection. (Cheryl Crain)

Ayes: Kemp, Anderson, Ramberg, and Hanson

Carried 4-0 on a recorded vote

Moved by Kemp, seconded by Anderson
to freeze the Muddy Valley Subdivision values at the 2022 value for one year.
(Christina Fesko)

Ayes: Kemp, Anderson, Ramberg, and Hanson

Carried 4-0 on a recorded vote

Moved by Anderson, seconded by Hanson
to leave as is pending an inspection and to correct any changes if needed at
that time. (Bruce Deweese)

Ayes: Kemp, Anderson, Ramberg, and Hanson

Carried 4-0 on a recorded vote

Moved by Anderson, seconded by Kemp
to leave the valuation as is. (JMAC)

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Ayes: Kemp, Anderson, Ramberg, and Hanson
Carried 4-0 on a recorded vote

Moved by Ramberg, seconded by Kemp
to leave as is (Haliburton)

Ayes: Kemp, Anderson, Ramberg, and Hanson
Carried 4-0 on a recorded vote

Moved by Kemp, seconded by Hanson
to leave as is (Wal-Mart)

Ayes: Kemp, Anderson, Ramberg, and Hanson
Carried 4-0 on a recorded vote

Moved by Anderson, seconded by Ramberg to keep the property value as
presented by the Williams County Assessor's Office. (Craig Hoglund)

Ayes: Kemp, Anderson, Ramberg, and Hanson
Carried 4-0 on a recorded vote

2. Individual Actions on Formal Protests

Ramberg moved that a finding be made that the protest items listed above, as noted in the minutes have been reviewed by the Williams County Board of Equalization.

Moved by Ramberg, seconded by Anderson
Ramberg moved that the 2023 True and Full values of protest listed above as noted in the minutes, be adjusted as recommended.

Ayes: Kemp, Anderson, Ramberg, and Hanson
Carried 4-0 on a recorded vote

3. Concerns and Comments Received Prior to Equalization

F. CORRECTIONS

1.

1. Williams County Corrections

1 Owner: Dennis Property Holdings LLC

Legal Description: MISSOURI RIDGE TWP | MISSOURI RIDGE COMMERCIAL PARK |

L 4 B 2 REARR L 1 B 6

Account Number: 46-155-01-28-06-204

Reason For Change: Missed new construction.

Value Change: \$190,800 to \$443,600

2 Owner: Lacher, Terri

Legal Description: CITY OF WILLISTON | RESIDENCE PARK ADD | L 6 EX S 5' B 3

Account Number: 01-540-00-29-33-500

Reason For Change: Incorrect exemption amount given.

Value Change: \$0 to \$73,880

3 Owner: EBERLE REVOCABLE LIVING TRUST, MICHAEL Legal Description: CITY OF WILLISTON | HI-LAND HEIGHTS 3RD SUB | L 5 B 3

Account Number: 01-290-00-00-03-050

Reason For Change: 35% OBSO NOT APPLIED TO SHOP FOR PERSONAL USE

Value Change: \$350,830 TO \$317,190

4 Owner: Hegney, Darin

Legal Description: CITY OF WILLISTON | S2S2 OF L1

Account Number: 01-798-55-00-30-040

Reason For Change: 35% OBSO NOT APPLIED TO SHOP FOR PERSONAL USE

Value Change: \$265,430 to \$251,330

5 Owner: ROLLEFSTAD, ORLANDO K

Legal Description: CITY OF WILLISTON | LAKE PARK SUB | L 10 B 1

Account Number: 01-370-00-00-01-100

Reason For Change: CORRECTED THE OBSO ON THE SHOP TO 35% FROM 22%

Value Change: \$40,930 TO \$37,680

6 Owner: Lynne, Belinda

Legal Description: CITY OF WILLISTON | ORIGINAL TOWNSITE | L 23 B 23

Account Number: 01-001-00-00-45-000

Reason For Change: Home and Garage have been demolished.

Value Change: \$6,580 to \$3,550

7 Owner: Luebbe, Sarah

Legal Description: CITY OF WILLISTON | WEGLEY GREEN ACRES 4TH SUB
| L 8 B 2 Account Number: 01-731-00-00-02-080

Reason For Change: CONCRETE PATIO HAS BEEN REMOVED

Value Change: \$109,160 TO \$108,960

8 Owner: WILDER, LIZABETH E

Legal Description: CITY OF WILLISTON | BRUEGGER'S 3RD ADD | L 7 - 8 B
33 Account Number: 01-056-00-06-33-500

Reason For Change: UPDATED HOUSE COND

Value Change: \$239,830 TO \$281,260

9 Owner: ZIMMERMAN FAMILY REVOCABLE TRUST, JERRY

Legal Description: CITY OF WILLISTON | GARDEN HOMES REARR # 9 | S
49.5' OF L 14 B 2 Account Number: 01-224-00-13-02-000

Reason For Change: UPDATED HOME INFORMATION/CHARACTERISTICS

Value Change: \$150,180 TO \$117,460

10 Owner: NDGS LLC.

Legal Description: PI Located on L1 thru 7&18 thru 24 B 4 | Ray OT| City of Ray
Account Number: 02-000-00-05-04-026

Reason For Change: Lease received, removed from land parcel to PI parcel.

Value Change: \$0 TO \$101,940

11 Owner: Hill, Darryl & Hill, Adrene

Legal Description: L 2&3 B 2 | Rearr of Thompson Add | City of Ray
Account Number: 02-000-00-55-02-013

Reason For Change: Class update & land value correction.

Value Change: \$644,720 TO \$ 456,520

12 Owner: Anderson, Andrew & Anderson, Kendel

Legal Description: L 2R B 2 | Rearr of Thompson Add | City of Ray
Account Number: 02-000-00-55-02-048

Reason For Change: Land Value correction.

Value Change: \$286,350 TO \$296,600

13 Owner: Halverson, Roger

Legal Description: L1(40.30) L2(40.26) L3(40.22) L4(40.18) ex DD PTS & EX ST
Sec 4 T154 R95

Account Number: 12-154-95-00-04-038

Reason For Change: Missed during assessment.

Value Change: \$0 TO \$48,580

14 Owner: Jore, Mitchell

Legal Description: L 4 & S 10' L 5 B 4 | Park Add | City of Ray

Account Number: 02-000-00-30-04-015
Reason For Change: Purchased from an exempt entity.
Value Change: \$0 TO \$105,900

15 Owner: B & B RV LLC
Legal Description: N2SE N2N2N2S2SE| SEC 13 | NESSON VALLEY TWP
Account Number: 08-154-97-00-13-050
Reason For Change: Mobile home pricing correction.
Value Change: \$911,330 TO \$823,620

16 Owner: Gleave, Curtis & Gleave, Shelly Kay
Legal Description: Tract 194x160.57x223.53x300 in S2SWNW
Sec 5 | Pleasant Valley Twp
Account Number: 13-156-95-00-05-100
Reason For Change: Mobile home pricing correction.
Value Change: \$123,030 TO \$121,570

17 Owner: Shipley, Bette J
Legal Description: Sublot 2 in SWSW | Sec 9 | Pleasant Valley Twp
Account Number: 13-156-95-00-09-080
Reason For Change: Garage pricing corrections.
Value Change: \$377,880 TO \$279,450

18 Owner: 4JK LLC
Legal Description: Tract 200.47x350x308.47x424.27x203.5 in SWSW
Sec 8 | Pleasant Valley Twp
Account Number: 13-156-95-00-08-030
Reason For Change: Mobile home pricing correction.
Value Change: \$835,520 TO \$718,030

19 Owner: Chief's Rentals, LLC
LCL Rental Corporation
Legal Description: Tract 417.3x313.16 in SENE | Sec 7 | Pleasant Valley Twp
Account Number: 13-156-95-00-07-021
Reason For Change: Mobile home pricing correction.
Value Change: \$1,140,200 TO \$1,049,300

20 Owner: Emprise Group Inc.
Legal Description: E2 of Parcel 150'X300' in NESE N of 2nd ST E
Sec 27 | City of Tioga
Account Number: 03-000-00-81-27-120
Reason For Change: Mobile home pricing correction.
Value Change: \$158,070 TO \$115,450

21 Owner: Myers Rev Living Trust, Harriet Rhoda

*Legal Description: Tract in NWSW |Sec 26 | City of Tioga
Account Number: 03-000-00-81-26-210
Reason For Change: Mobile home pricing correction.
Value Change: \$658,210 TO \$614,520*

*22 Owner: Almer Legacy Properties LLC.
Legal Description: L 7-8 & SO 371/2 FT L 9 B 17 |Simons Add | City of Tioga
Account Number: 03-000-00-72-17-020
Reason For Change: Mobile home pricing correction.
Value Change: \$256,170 TO \$128,640*

*23 Owner: City of Ray
Legal Description: L1 thru 7 & 18 thru 24 B 4 | Ray OT| City of Ray
Account Number: 02-000-00-05-04-025
Reason For Change: Value removed due to lease and moving to PI parcel.
Value Change: \$101,940 TO \$0*

*24 Owner: BERTSCH, BETTY JO; BERTSCH, JAMES D
Legal Description: 77' x 114' Less S 12' (65' x 114') | Hillcrest Sub |City of Williston
Account Number: 01-292-00-18-08-000
Reason For Change: Corrected Information
Value Change: \$114,340 to \$95,420*

*25 Owner: BERTSCH, BETTY JO; BERTSCH, JAMES D
Legal Description: 63' x 114' | Hillcrest Sub |City of Williston
Account Number: 01-292-00-18-08-500
Reason For Change: Corrected Information
Value Change: \$440,830 to \$397,010*

*26 Owner: REIGER FAMILY TRUST, MARTIN & SYLVIA
Legal Description: CITY OF WILLISTON | KRIEGER 2ND ADD | N 25' L 4 & L 5 B 1
Account Number: 01-364-00-47-52-000
Reason For Change: ADDRESSING WATER ISSUES ON LAND
Value Change: \$940,730 TO \$906,610*

*27 Owner: SLAGLE ENTERPRISES INC
Legal Description: CITY OF WILLISTON | KRIEGER SUB DIV | L 3 & S 75' L 4 B 1
Account Number: 01-364-00-47-51-000
Reason For Change: ADDRESSING WATER ISSUES ON LAND
Value Change: \$715,280 TO \$621,310*

28 Owner: MADEX LLC

*Legal Description: TRACT IN OUTLOT 2 IN N2NE
Account Number: 45-154-01-00-30-230
Reason For Change: MH PRICING CORRECTION
Value Change: \$816,540 TO \$784,160*

*29 Owner: SAA PROPERTIES LP
Legal Description: WILLISTON TWP | BENNETT INDUSTRIAL PARK FIRST
ADD | L8 B2
Account Number: 45-154-01-18-02-040
Reason For Change: MH PRICING CORRECTION
Value Change: \$710,010 TO \$621,500*

*30 Owner: CONCRETE JUNGLE, LLC
Legal Description: WILLISTON TWP | SEC 19 | SUBLOT 13 IN SE AMENDED
EX STATE
Account Number: 45-154-01-00-19-101
Reason For Change: MH PRICING CORRECTION
Value Change: \$4,596,920 TO \$4,520,010*

*31 Owner: ROBERT WASTVEDT
Legal Description: WILLISTON TOWNSHIP | SEC 29 | TRACT IN NENW
Account Number: 45-154-01-00-29-180
Reason For Change: MH PRICING CORRECTION
Value Change: \$400,080 TO \$392,710*

*32 Owner: SWANSON INVESTMENTS LLC
Legal Description: WILLISTON TOWNSHIP | SEC 31 | SUBLOT 3
Account Number: 45-154-01-00-31-073
Reason For Change: MH PRICING CORRECTION
Value Change: \$1,496,940 TO \$1,392,340*

*33 Owner: 5027 JACKSON STREET LLC
Legal Description: WILLISTON TWP | BENNETT INDUSTRIAL PARK FIRST
ADD | L 5 B Account Number: 45-154-01-18-02-025
Reason For Change: MH PRICING CORRECTION
Value Change: \$955,440 TO \$887,490*

*34 Owner: DENNIS & CE'DALE NEHRING
Legal Description: ROUND PRAIRIE TWP | SEC 29 | SENE
Account Number: 59-154-03-00-29-058
Reason For Change: MH PRICING CORRECTION
Value Change: \$1,064,860 TO \$945,660*

*35 Owner: THREE SISTERS PROPERTIES LLC
Legal Description: ROUND PRAIRIE TWP | SEC 5 | E2SESE*

Account Number: 59-154-03-00-05-014
Reason For Change: MH PRICING CORRECTION
Value Change: \$561,490 TO \$447,410

36 Owner: HEIDI MCGILLIVRAY & JULIA STREICH
Legal Description: TRENTON TWP | SEC10 | E2NE
Account Number: 09-153-02-00-10-040
Reason For Change: AG LAND CORRECTION
Value Change: \$217,290 TO \$203,590

37 Owner: JEFFREY & TAMI BERGER
Legal Description: EAST FORK TOWNSHIP | SECTION 5 | N2SE SWSE SWNE
Account Number: 41-156-00-00-05-030
Reason For Change: MH PRICING CORRECTION
Value Change: \$745,780 TO \$732,510

38 Owner: DARYN, DEVYN, & DOROTHY SMITH
Legal Description: BLUE RIDGE TOWNSHIP | SECTION 32 | NENE EX ST
Account Number: 44-159-00-00-32-035
Reason For Change: MH PRICING CHANGE
Value Change: \$151,350 TO \$126,220

39 Owner: OE2 NORTH LLC
Legal Description: ROUND PRAIRIE TWP | SEC 27 | E2SE L3 (31.72) AND
L4(31.56)
Account Number: 59-154-04-00-27-010
Reason For Change: TY PICKETT CORRECTION IN VALUATION
Value Change: \$150,004,560 TO \$89,260,470

40 Owner: MAP ENTERPRISES INC
Legal Description: JUDSON TWP | SEC 21 | NW
Account Number: 51-154-02-00-21-030
Reason For Change: MH PRICING CORRECTION
Value Change: \$582,970 TO \$473,690

41 Owner: MNC LEASING INC.
Legal Description: JUDSON TWP | JUDSON TWP INDUSTRIAL PARK | L 1R
REARR L 1 B 1
Account Number: 51-154-02-30-01-005
Reason For Change: MH PRICING CORRECTION
Value Change: \$2,134,870 TO 1,975,460

42 Owner: KAUPP REAL ESTATE LLC
Legal Description: JUDSON TWP | JUDSON TWP INDUSTRIAL PARK SUB | L
4 B 1

Account Number: 51-154-02-30-01-025
Reason For Change: MH PRICING CORRECTION
Value Change: \$1,862,080 TO \$1,786,830

43 Owner: ELITE OILFIELD SERVICES LLC
Legal Description: JUDSON TWP | RIVERVIEW COUNTRY ACRES SUB | L 3,4
B 1

Account Number: 51-154-02-50-01-018
Reason For Change: MH PRICING CORRECTION
Value Change: \$1,252,320 TO \$1,158,350

44 Owner: EVITT INVESTMENTS LLC
Legal Description: JUDSON TWP | SEC 22 | 330' X 396' IN NESE
Account Number: 51-154-02-00-22-051
Reason For Change: MH PRICING CORRECTION
Value Change: \$304,120 TO \$236,120

45 Owner: PATTERSON SERVICES, INC
Legal Description: JUDSON TWP | SEC 24 | 150' X 300' IN NWSESE
Account Number: 51-154-02-00-24-080
Reason For Change: MH PRICING CORRECTION
Value Change: \$371,090 TO \$250,950

46 Owner: BRYAN THIESSEN
Legal Description: JUDSON TWP | MORTENSON COMM SUB | L 5R REARR
OF L4 B 1
Account Number: 51-154-02-35-01-043
Reason For Change: MH PRICING CORRECTION
Value Change: \$180,660 TO \$172,890

47 Owner: GRAYSON MILL WILLISTON LLC
Legal Description: JUDSON TWP | SEC 19 | SE EX ST
Account Number: 51-154-02-00-19-050
Reason For Change: PROPERTY INFORMATION UPDATES
Value Change: \$4,101,000 TO \$3,983,660

48 Owner: SHANE & MARY MORAN
Legal Description: HARDSCRABBLE TWP | SECTION 21 | 208.71' X 208.71' IN
N2NENW
Account Number: 58-153-03-00-21-011
Reason For Change: LAND VALUE CORRECTION
Value Change: \$92,870 TO \$117,730

49 Owner: FRANK GARAAS
Legal Description: CLIMAX TWP | SEC 13 | NW

*Account Number: 10-158-03-00-13-020
Reason For Change: LAND VALUE CORRECTION
Value Change: \$185,600 TO \$209,900*

*50 Owner: BIG STONE FARMS LLC
Legal Description: BIG STONE TOWNSHIP | SECTION 3 | SE EX CO & CH
Account Number: 32-159-98-00-03-030
Reason For Change: LAND VALUE CORRECTION
Value Change: \$110,670 TO \$134,990*

*51 Owner: EUGENE JORGENSON
Legal Description: MONT TWP | SEC 8 | S2SE
Account Number: 52-155-02-00-08-040
Reason For Change: LAND VALUE CORRECTION
Value Change: \$238,270 TO \$262,730*

*52 Owner: BRADLEY & PATRICIA STEVENS
Legal Description: ROUND PRAIRIE TWP | ROLLING HILLS SUB | L 6 B 1
Account Number: 59-154-03-40-01-060
Reason For Change: NEW RESIDENCE INITIALLY PLACED ON INCORRECT
PARCEL
Value Change: \$1,850 TO \$376,070*

*53 Owner: MCMINN, JENNIFER
Legal Description: CITY OF WILLISTON | BRUEGGER'S 3RD ADD | L 2 B 33
Account Number: 01-056-00-06-31-500
Reason For Change: NEW GAR BUILT DECEMBER 2022
Value Change: \$217,410 to \$230,470*

*54 Owner: Lindahl Wind Land Holdings LLC
Legal Description: MS16-0056 in SW Sec 9 T158 R95
Account Number: 15-158-95-00-09-038
Reason For Change: Substation found – land is no longer used agriculturally.
Value Change: \$5,760 to \$90,000*

*55 Owner: Fred & Wilma's Rentals LLC
Legal Description: N50ft L2 Ex W 7 Ft DD Row B 6 | Viall Add No 3 | City of Ray
Account Number: 02-000-00-70-06-015
Reason For Change: House is in a dilapidated state.
Value Change: \$52,130 to \$31,020*

*56 Owner: Kupper P & E LLP
Legal Description: L 2 B 1 | Kupper Sub | Equality Township
Account Number: 23-156-97-09-01-020
Reason For Change: Personal use obsolescence added.*

Value Change: \$498,770 to \$410,190

57 Owner: LEROY & KENDEL HOFER

Legal Description: HARDSCRABBLE TOWNSHIP | SECTION 3 | S2NW L1(39.98) L4(39.96)

Account Number: 58-153-03-00-03-040

Reason For Change: PASTURE MODIFIERS

Value Change: \$37,430 TO \$28,790

58 Owner: CITY OF WILDROSE

Legal Description: CITY OF WILDROSE | WILDROSE OT | L 1,2,3 B 3

Account Number: 04-000-00-05-03-005

Reason For Change: PURCHASED BY EXEMPT ENTITY – PRORATED FOR April-Dec

Value Change: \$4,840 to \$3,630

59 Owner: Jeremy & Brooklyn Sorenson

Legal Description: CITY OF WILLISTON | GARDEN HOMES | L 2R REARR OF PORTIONS OF PLOTS 11 & 12

Account Number: 01-188-00-10-81-020

Reason For Change: PURCHASED FROM EXEMPT ENTITY

Value Change: \$0 to \$301,390

60 Owner: STEHR, KELLY N; STEHR, THOMAS A

Legal Description: PHERRIN TOWNSHIP | SWEET CLOVER ACRES 2ND ADDITION | L 1 B 1

Account Number: 40-155-00-31-01-010

Reason For Change: FIRE DESTROYED STRUCTURE 4/16/23

Value Change: \$381,310 to \$146,080

61 Owner: LANDWEHR, TRACEY

Legal Description: SPRINGBROOK TOWNSHIP | EPPING RANCH SUB REARR B 1 L 1,2 | L 13 B 2

Account Number: 34-155-99-43-02-130

Reason For Change: EXEMPTION NOT REMOVED

Value Change: \$20,340 to \$119,660

62 Owner: METRO 316 LLC

Legal Description: CITY OF WILLISTON | ORIGINAL TOWNSITE | L 1 THRU 10 PLUS VACATED ALLEYWAY B 25

Account Number: 01-001-00-00-47-000

Reason For Change: ADJUSTMENTS TO PROPERTY CHARACTERISTICS

Value Change: \$3,245,180 TO \$2,990,760

63 Owner: EKBLAD, KATHLEEN; EKBLAD, JON

Legal Description: CITY OF WILLISTON | AIRPORT 1ST ADD | L 9 PLUS 6000 SF VAC 2ND AVE W B 1 LESS W 7.5' TO ALLEY
Account Number: 01-004-00-01-04-000
Reason For Change: CHANGES TO INTERIOR CONDITION
Value Change: \$972,000 TO \$841,850

64 Owner: CREW PROPERTIES LLC
Legal Description: CITY OF WILLISTON | PLEASANT VIEW HOMES REARR # 1 | L 1 EX 1114 SF ROW B1
Account Number: 01-512-00-28-50-100
Reason For Change: EXEMPTION ENTERED INCORRECTLY
Value Change: \$0 TO \$39,930

65 Owner: MAGRUM, MARIE; MAGRUM, PATRICK G
Legal Description: CITY OF WILLISTON | MONROE SUB DIV | L 11 B 1
Account Number: 01-444-00-26-75-000
Reason For Change: CHANGES TO CONDITION AND PROPERTY CHARACTERISTICS
Value Change: \$799,230 TO \$609,500

66 Owner: CHESS 7205 2ND LLC
Legal Description: CITY OF WILLISTON | SUBLOTS SEC 26 | T155 R101 OUTLOT 7 IN SESE
Account Number: 01-797-55-01-26-070
Reason For Change: QUALIFIES FOR DAYCARE EXEMPTION
Value Change: \$854,730 TO \$360,000

67 Owner: Acro Stars Gymnastics
Legal Description: L 6R B 1 | Weyrauch Add | City of Ray
Account Number: 02-000-00-77-01-030
Reason For Change: Exemption due to privileged exemption paperwork returned.
Value Change: \$11,170 to \$ 0

68 Owner: Acro Stars Gymnastics
Legal Description: L 7R B 1 | Weyrauch Add | City of Ray
Account Number: 02-000-00-77-01-035
Reason For Change: Exemption due to privileged exemption paperwork returned.
Value Change: \$22,330 to \$ 0

69 Owner: FRANKLIN GLIMM
Legal Description: ORTHELL TWP | SEC 11 | NWNW EX SCH
Account Number: 49-158-01-00-11-030
Reason For Change: PASTURE MODIFIERS

Value Change: \$9,450 TO \$5,200

70 Owner: ANITA FALCON

Legal Description: TRENTON TWP | SEC17 | TRACT IN S2NE W OF RD

Account Number: 09-153-02-00-17-070

Reason For Change: CORRECTION TO PERSONAL USE SHOP

Value Change: \$238,580 TO \$218,540

71 Owner: CHOU, NIAN CHUI

Legal Description: CITY OF WILLISTON | MARMON ADD | W 1/2 L 7 & 8 B 2

Account Number: 01-420-00-25-64-000

Reason For Change: CHANGE TO CONDITION OF THE DUPLEX

Value Change: \$332,760 TO \$298,890

72 Owner: MILLER DEBORAH J & MILLER, FLOYD C

Legal Description: CITY OF WILLISTON | WESTLAWN 2ND ADD | L 6 B 28

Account Number: 01-748-00-45-24-500

Reason For Change: UPDATED PROPERTY CHARACTERISTICS

Value Change: \$123,450 TO \$90,660

73 Owner: STANCEL CONSULTING, LLC

Legal Description: CITY OF WILLISTON | WESTLAWN ADD | L 3 B 13

Account Number: 01-744-00-44-52-800

Reason For Change: EXEMPT TO TAXABLE

Value Change: \$9,400 TO \$89,730

74 Owner: KLX ENERGY SERVICES

Legal Description: MISSOURI RIDGE TWP | MISSOURI RIDGE COMMERCIAL PARK | L 9 B 5

Account Number: 46-155-01-28-05-045

Reason For Change: ADJUSTMENT TO MH ON SITE MISSED

Value Change: \$1,628,120 TO \$1,554,420

75 Owner: LARSON PROPERTIES LLC

Legal Description: MISSOURI RIDGE TWP | MISSOURI RIDGE COMMERCIAL PARK | L 5 B 2

Account Number: 46-155-01-28-02-025

Reason For Change: ADJUSTMENT TO MH ON SITE MISSED

Value Change: \$2,167,780 TO \$2,088,870

76 Owner: BIRD, KRIS; TOMLINSON, IKE

Legal Description: MISSOURI RIDGE TWP | ROLLING MEADOWS SUB | L 2 B 1

Account Number: 46-155-01-33-01-010

Reason For Change: ADJUSTMENT TO MH ON SITE MISSED

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Value Change: \$778,180 TO \$709,580

*77 Owner: WILLISTON FOX RUN DEVELOPMENT LLC
Legal Description: MISSOURI RIDGE TWP | MURPHY SUB | B 1
Account Number: 46-155-01-26-01-010
Reason For Change: ADJUSTMENT TO MH ON SITE MISSED
Value Change: \$4,140,490 TO \$4,126,450*

Commissioner Anderson moved that a finding be made that the correction items listed above #'s 1-77 as noted in the minutes, have been reviewed by the Williams County Board of Equalization.

2.

Williams County Farm Residence Exemption Corrections

*1. Owner: Darren Gohrick
Legal Description: NE Ex Hwy Sec 24 T159 R96
Account Number: 21-159-96-00-24-020
Reason For Change: No farm income received.
Value Change: \$96,690 to \$193,090*

*2. Owner: Erin & Brian Johnson
Legal Description: NW Sec 10 T155 R98
Account Number: 28-155-98-00-10-020
Reason For Change: No farm income received.
Value Change: \$116,120 to \$507,710*

*3. Owner: DMKH LLC.
Legal Description: W2SW EX DD PTS Sec 3 T154 R96
Account Number: 07-154-96-00-03-060
Reason For Change: No farm income received.
Value Change: \$27,970 to \$375,170*

*4. Owner: Michael Kueffler
Legal Description: GOOD LUCK TWP | SEC 30 | SESWNE
Account Number: 55-158-02-00-30-045
Reason For Change: Farm Gross Income Report not received
Value Change: \$4,140 to \$173,780*

*5. Owner: Douglas & Sharri Cvancara
Legal Description: HAZEL TOWNSHIP | SECTION 2 | SW
Account Number: 26-159-97-00-02-020
Reason For Change: Farm Gross Income Report not received*

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Value Change: \$111,180 to \$389,370

6. Owner: Donald Anderson

Legal Description: RAINBOW TOWNSHIP | SECTION 25 | SW

Account Number: 31-158-98-00-25-030

Reason For Change: Farm Gross Income Report not received

Value Change: \$95,850 to \$224,530

7. Owner: James & Beatrice Horob

Legal Description: BULL BUTTE TWP | SEC 26 | SE EX DD PTS

Account Number: 61-156-04-00-26-010

Reason For Change: Farm Gross Income Report not received

Value Change: \$112,790 to \$253,810

Kemp moved that a finding be made that the Correction item #'s 1-7 listed above, as noted in the minutes, have been reviewed by the Williams County Board of Equalization.

Moved by Kemp, seconded by Anderson

moved that the 2023 True and Full values of correction items #'1-7 listed above, as noted in the minutes, be adjusted as recommended.

Ayes: Kemp, Anderson, Ramberg, and Hanson

Carried 4-0 on a recorded vote

G. EXEMPTIONS AND CREDITS

1. Farm Residence Exemptions

This year, the Williams County Assessor's Office approved 351 Farm Residence Exemptions.

In the past the Williams County Board of Equalization has strongly felt that the Farm Residence Exemptions be uniformly administered throughout the County and has instructed the Tax Equalization to follow up and account for all farm residences in the County. Previous instructions have included a motion directing that all farm residences either have a signed exemption form on file with Tax Equalization or an assessment of record.

Hanson moved that a finding be made that the Farm Residence Exemptions for Williams County have been reviewed by the Williams County Board of Equalization and find them proper as presented or corrected as noted in the minutes.

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2. Homestead Credit Applications

HOMESTEAD CREDIT PERCENTAGES

REAL PROPERTY

% of Credit # of Applicants Taxable Value of Credit

50% 1 \$4,500

100% 51 \$294,883

Total 52 \$294,383

MANUFACTURED HOMES

% of Credit # of Applicants Taxable Value of Credit

50% 0 \$0

100% 5 \$930

Total 5 \$930

CITY OF WILLISTON

% of Credit # of Applicants Taxable Value of Credit

50 % 5 \$19,212

100 % 125 \$914,384

Total 130 \$933,596

INCOME TAXABLE REDUCED BY VALUE OF REDUCTION

\$0-\$40,000 100% \$9,000

\$40,001-\$70,000 50% \$4,500

Hanson Moved that a finding be made that all Homestead Credit application have been reviewed by the Williams County Board of Equalization and find them proper as presented or corrected as noted in the minutes.

3. Disabled Veteran Credit

SUMMARY OF DISABLED VETERAN'S CREDIT PERCENTAGES

% of Credit # of Applicants Taxable Value of Credit

50% 3 \$7,356

60% 5 \$24,300

70% 8 \$43,280

80% 2 \$12,960

90% 0 \$0

100% 20 \$121,104__

Total 38 \$209,000

Board of Equalization
June 6, 2023

Maximum Reduction of Taxable Value

50% = \$4,050

60% = \$4,860

70% = \$5,670

80% = \$6,480

90% = \$7,290

100% = \$8,100

Ramberg moved that a finding be made that all Disabled Veteran's Credit applications have been reviewed by the Williams County Board of Equalization and find them proper as presented or corrected as noted in the minutes.

4. Privileged Exemptions

[SUMMARY OF PRIVILEGED EXEMPTIONS](#)

Kemp moved that a finding be made that all Privileged Exemption Applications have been reviewed by the Williams County Board of Equalization and find them proper as presented or corrected as noted in the minutes.

H. OFFICE PERSONNEL PROPERTIES

1.

2023 Williams County Office Employee Properties

[2023 Employee](#)

I. FINDINGS AND MOTIONS

1.

2023 Findings

1. Anderson moved that a finding be made that the commercial, residential, and agricultural property assessments in Williams County as equalized by the Local Boards of Equalization and the Williams County Board of Equalization meet ND Statutes and Guidelines of the State Board of Equalization as shown by the Commercial Ratio Study and the Adjustment Worksheet.

2. Ramberg moved that a finding be made that the commercial and residential property assessments within the City of Williston as equalized by the Local Board of Equalization meet ND Statutes and Guidelines of the State Board of Equalization as shown by the Commercial Ratio Study and the Adjustment Worksheet.

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3. *Kemp moved that a finding be made that the Assessment Rolls, Statistical Data, Spot Inspections, Mobile Home Ratio Study and Local Board of Equalization Minutes have been reviewed by the Williams County Board of Equalization and find them proper as presented or corrected as noted in the minutes.*

4. *Hanson moved that a finding be made that the Supplementary Abstract of Assessments, the Game & Fish Abstract and the Abstract of Board of University and School Lands have been reviewed by the Williams County Board of Equalization and find them proper as presented or corrected as noted in the minutes.*

5. *Anderson moved that a finding be made that the Protests and the Corrections and Changes as noted in the minutes have been reviewed by the Williams County Board of Equalization.*

6. *Ramberg moved that a finding be made that the overall Assessment Rolls for 2023 for Cow Creek Township, Golden Valley Township, Hofflund Township, Nesson Valley Township, New Home Township, and Wheelock City Unorganized have been reviewed and find them proper as assessed or corrected as noted in the minutes by the Williams County Board of Equalization sitting as a Local Board of Equalization.*

2.

Motions

Moved by Kemp, seconded by Ramberg that the Williams County Board of Equalization, sitting as a Local Board of Equalization, declare the Assessment Rolls for 2023 for Nesson Valley Township, Hofflund Township, New Home Township, Wheelock City Unorganized, Cow Creek Township & Golden Valley Township equalized as assessed or corrected as noted in the minutes.

Ayes: Kemp, Anderson, Ramberg, and Hanson

Carried 4-0 on a recorded vote

Moved by Hanson, seconded by Kemp
the changes be made as noted.

Ayes: Kemp, Anderson, Ramberg, and Hanson

Carried 4-0 on a recorded vote

Moved by Anderson, seconded by Hanson

Board of Equalization
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based on the preceding findings and a thorough review of the Assessment Rolls and Statistical Reports, the Williams County Board of Equalization declare the Williams County Assessments for 2023 equalized as assessed or corrected as noted in the minutes.

Carried

J. ESTABLISH DATE AND TIME FOR 2024 BOARD OF EQUALIZATION MEETING

1.

2024 Williams County Board of Equalization Meeting

A date for the next Williams County Board of Equalization is always set for the upcoming year at the current County Board of Equalization meeting. The North Dakota Century Code (57-12.01) states that the Board of County Commissioners shall meet within the first 10 days of June of each year as a County Board of Equalization.

Moved by Anderson, seconded by Kemp
to set the date for June 4th, 2023, at 10:am

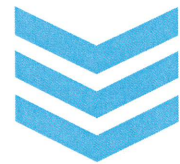
Ayes: Kemp, Anderson, Ramberg, and Hanson

Carried 4-0 on a recorded vote

K. ADJOURNMENT

Meeting was adjourned at 12:23 p.m.

2023 Property Assessment Report



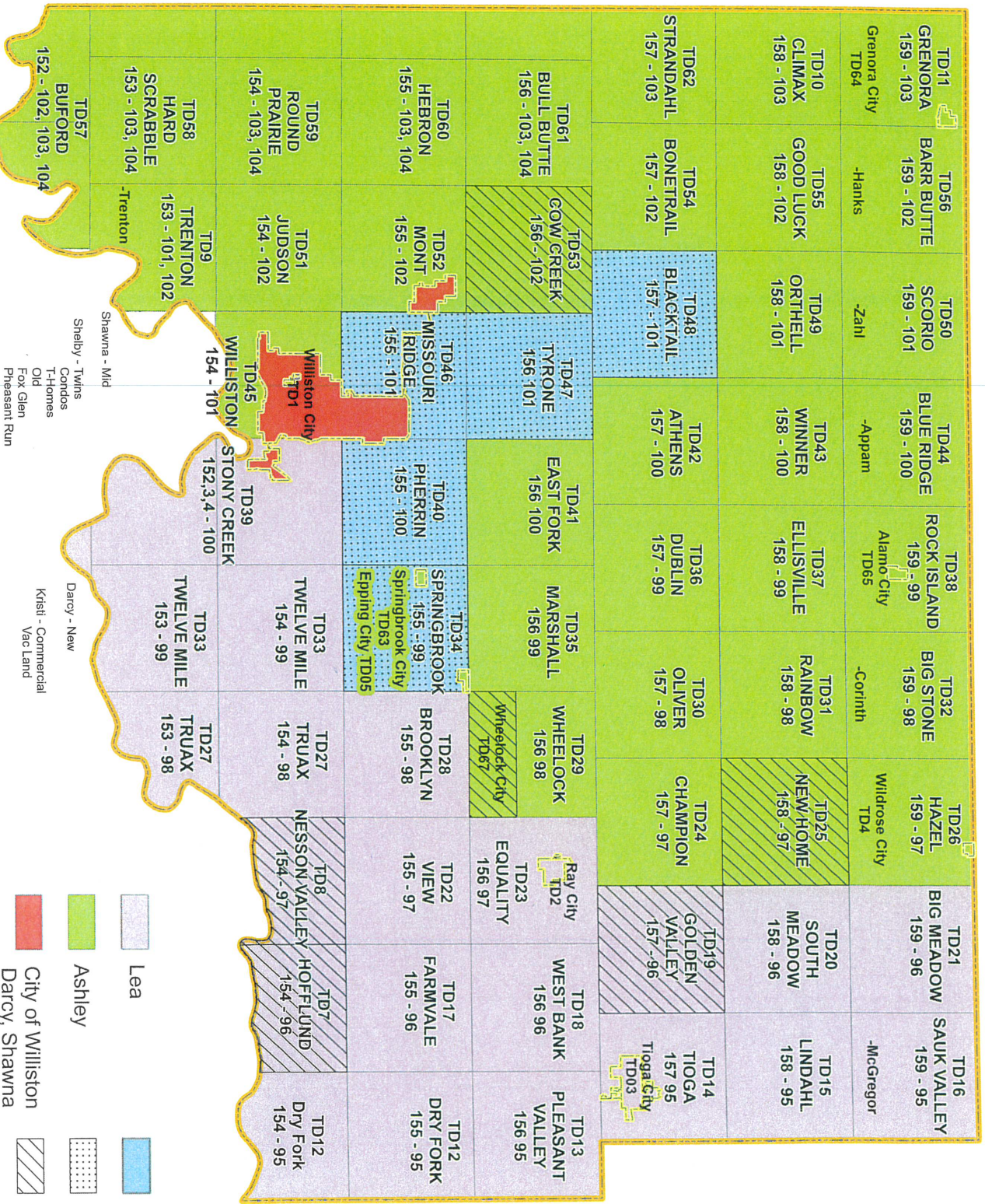
Williams County
Board of Equalization

Williams County Assessor's
Office

June 6, 2023

W.C.A.B. Commission Room

Assessor's Area Map



- Ashley
- Darcy
- Lea
- City of Williston
- Darcy, Shawna
- Kristi Comm.
- No Twp Board



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INTRODUCTION

The Williams County Assessor's Office has prepared this 2023 Assessment Report of Williams County. This report includes specific information regarding the 2023 assessment as well as general information about the assessment process.

The specific requirements for the assessment of property are established in North Dakota Century Code. The law requires that all real property be valued at True and Full Value, which is defined as the market value as of the February 1st assessment date.

The estimated market values established through the 2023 assessment are based upon actual real estate market trends of Williams County properties taking place from January 1, 2022 through December 31, 2022. From these trends, our mass appraisal system is used to determine individual property values.

SALES ANALYSIS SECTION

SALES ANALYSIS OVERVIEW

The assessment function is governed by North Dakota State statute. The starting point of the assessment of real property is True and Full Value. For property classified as residential or commercial, True and Full Value means its market value. Market value is the price a 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.

Assessors are historians and measure the market based on sales which have occurred previous to the assessment date. Assessors do not create the value or predict what the market will do; rather, the assessor's job is to follow the patterns set by the real estate market. The sales that occurred between January 1, 2022 and December 31, 2022 are used to establish the 2023 assessed values. The True and Full Value which is put on residences and businesses each February is the assessment that is used for the entire tax year. Values may have decreased or increased by the time the taxpayers receive their tax statements in December.

Information on the sales of real estate is of paramount importance to the assessors in a market-based property tax system. The sales that occur within this January 1st to December 31st time period, each year, are closely scrutinized by the Assessor's Office. Evidence suggesting a forced sale, sale of additional personal property, a sale to a relative, or anything other than an arm's-length transaction requires the sales to be discarded from the sales study. This is important, because the real estate sales information constitutes the database for the statistical comparisons necessary to make the property assessment.

The Assessor's Office is charged with setting estimated market values for tax purposes at actual market value. The relationship between sales prices to estimated market value is called the Sales Ratio. North Dakota State statute requires (for all classes of property) a median ratio of 90-100%. We make every effort to ensure that each class of property in the county meets this target as consistently as possible. In this way, we ensure an equitable distribution of the property tax burden for all Williams County taxpayers.

State statute also requires the Assessor's Office send a notice of increase to all property owners whose property value increased 10% and \$3,000 over last year's assessment. There were 850 notices sent for 2023 (compared with 1,102 for 2022).

2023 RESIDENTIAL SALES STUDY STATISTICS

The sales statistics presented in this report (Number of Sales, Mean sale price, Sales prices) are based on data collected from usable sales that occurred between January 1st and December 31st, 2022.

Sales prices increased a little over last year's with the average sale price being \$308,466 during 2022 (\$293,132 in 2021). There were 147 usable residential sales in 2022 (compared with 145 in 2021). These 2022 sales are what the 2023 assessments are based upon. The sales have been assembled into a ratio study which is attached within the report. Residential properties in Williams County sold, on average, 10% higher than they were valued.

The overall Sales Ratio for residential properties was 91.1%. As we are required by the State Board of Equalization to be between 90 and 100% of market value, no overall increase in valuation was needed. However, individual areas and styles of construction were adjusted as indicated by their sales.

In an attempt to determine where changes were needed, sales were analyzed by location, age, style, and story. Adjustments were made based on this analysis.

Residential True and Full Value increased \$21,908,520. Almost \$16 million in valuation was added to the tax roll from new construction.

MANUFACTURED HOMES

Manufactured home taxation is somewhat different than real property taxation. Manufactured homes are assessed on the permit system when an individual owns the home but not the land. Manufactured homes are assessed in December of each year based on the previous year's market. The tax statements are computed in December on the former year's mill levy and mailed in the latter days of December to the respective owners. The major difference between manufactured homes and real property is manufactured homes pay taxes in January for the coming year while real property pays in December for the past year.

There are 828 homes on permit in the county.

2023 COMMERCIAL SALES STUDY STATISTICS

The State Tax Department requires a sales study of at least 30 sales to create a market study. There were 35 commercial sales that occurred in 2022. All the required usable data for Williams County has been assembled into a ratio study which is attached within the report.

The overall commercial ratio is 92.6%. While that ratio does fall within the 10% tolerance for the State Tax Commissioner's Office, we analyzed the properties by style of construction & made adjustments where necessary.

Commercial True and Full Value increased \$6,020,760. Over \$6.7 million of new construction was added to the commercial valuation of the county.

We continued our partnership with Thomas Y Pickett & Co to assess the industrial sites and salt water disposals within the county. Under advisement from our legal department, we discontinued the practice of separating the salt water disposal values to a separate parcel number, unless a lease was on file with our office. The value of the structures is placed on the parcel of land that the disposal sits on, and the company is entered as an interested party on the tax system.

INCOME APPROACH

The Income Approach to Valuation was applied to apartment buildings in Tioga City, Missouri Ridge, and Tyrone Townships. Questionnaires regarding income and expenses were sent out to each apartment owner. Of the 28 apartment complexes, only one single owner returned information to our office. We incorporated online advertised rent rates as well as directly surveying the managers for expenses.

Average Apartment Rates

1 BEDROOM	2 BEDROOM	3 BEDROOM
\$760	\$813	\$1,137

**A sliding scale within the unit style was created to account for condition & amenities of the apartment building.*

VACANT LAND

Vacant lots were reviewed in each jurisdiction. Vacant land does not include agricultural land but is usually located within a subdivision or subplot. In 2022, there were 19 vacant lot sales. The ratio for vacant lots in the county was 93.75%. Adjustments were made accordingly in certain jurisdictions.

2023 AGRICULTURAL LAND

Agricultural lands are not valued in the same manner as residential and commercial properties. Meaning, ag land is NOT assessed at True & Full or Market Value. Ag land is valued by the Department of Agribusiness and Applied Economics at NDSU based on a computer model, and, by law, becomes the True and Full Value. The model incorporates production, capitalization rate, and cost of production index.

All ag land in Williams County is digitized by the GIS system and is valued by soil productivity with adjustments made for fenced pasture, saline, alkali and inundated land. Those numbers can be found on the 2023 soil chart.

In Williams County, ag land values did not change for 2023.

AG LAND VALUATION FORMULA

There are 3 major components to the formula:

1. Capitalization Rate
2. Ag Land Production
3. Cost of Production Index

Capitalization Rate

The 2023 rate was determined by calculating the 10-year Olympic average of mortgage rates on ND Ag land loans from the past 12 years.

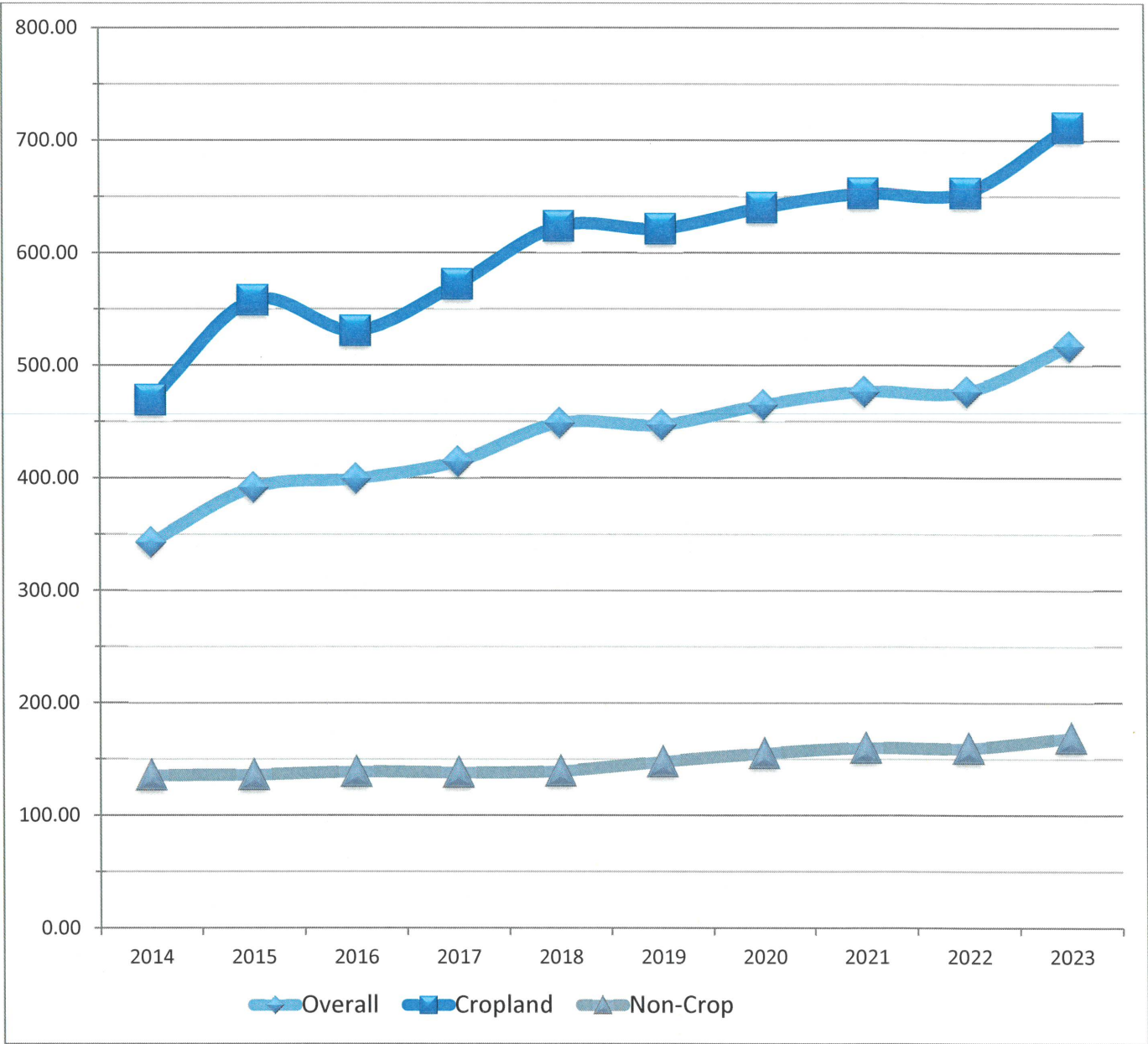
Ag Land Production

Production is determined by the annual gross returns for cropland and non-cropland. Data is obtained from the RMA and NASS. A ten-year average is collected and the high and low are dropped off creating a final eight-year average. Ag land production is calculated per county and its effect in the overall formula will vary from county to county.

Cost of Production Index

As in Ag Land Production a ten-year average is collected of input costs including fuel, fertilizer, equipment, wages, taxes, etc. This info comes from the USDA Economic Research Service prices paid by farmers.

2014-2023 Ag Land Valuation History in Dollars per Acre



RECOMMENDATIONS

RESIDENTIAL

I would recommend residential property be left, as a class, at the level presented. In reviewing the ratio adjustment worksheet below, residential property is assessed at 93.96% of market and would need an increase of 6.43% to reach the statutory level of 100%. The state board of equalization allows a 10% tolerance level.

	RESIDENTIAL	
	2022	2023
TRUE & FULL VALUE	\$988,690,653	\$1,035,338,850
SUPPLEMENTARY ABSTRACT INCREASES		\$23,880,140
DECREASES	\$1,971,620	
ADJUSTED T&F VALUES (Line 1 - L 2 or 3)	\$986,719,033	\$1,011,458,710
2022 T&F/SALES RATIO	91.66%	
INDICATED MARKET VALUE (2022 Line 4 / Line 5)	\$1,076,499,054	
2023 T&F/MARKET VALUE RATIO (2023 Line 4 / Line 6)		93.96%
MARKET VALUE MINUS 2022 T&F (Line 6 - 2023 Line 4)		\$65,040,344
INDICATED CHANGE NEEDED TO REACH 100% VALUE (Line 8 / 2023 Line 4)		6.43%

COMMERCIAL

I would recommend commercial property be left, as a class, at the level presented. In reviewing the ratio adjustment worksheet below, commercial property is assessed at 96.69% of market and would need an increase of 3.42% to reach the statutory level of 100%. The state board of equalization allows a 10% tolerance level.

	COMMERCIAL + VL	
	2022	2023
TRUE & FULL VALUE	\$1,624,640,108	\$1,850,840,532
SUPPLEMENTARY ABSTRACT INCREASES		\$160,533,230
DECREASES	\$5,855,630	
ADJUSTED T&F VALUES (Line 1 - L 2 or 3)	\$1,618,784,478	\$1,690,307,302
2022 T&F/SALES RATIO	92.60%	
INDICATED MARKET VALUE (2023 Line 4 / Line 5)	\$1,748,147,384	
2023 T&F/MARKET VALUE RATIO (2023 Line 4 / Line 6)		96.69%
MARKET VALUE MINUS 2022 T&F (Line 6 - 2023 Line 4)		\$57,840,082
INDICATED CHANGE NEEDED TO REACH 100% VALUE (Line 8 / 2023 Line 4)		3.42%

AGRICULTURAL

I would recommend agricultural property be left, as a class, at the level presented. In reviewing the ratio adjustment worksheet below, agricultural property is assessed at 95.87% of market and would need an increase of 4.31% to reach the statutory level of 100%. The state board of equalization allows a 10% tolerance level.

	Overall	Crop	Non-Crop
2022 State	\$497.45	\$666.20	\$165.74
2022 Actual	\$476.44	\$653.14	\$159.51
2023 State	\$517.16	\$711.32	\$168.87
2023 Actual	\$495.81	\$663.54	\$158.21

Overall Ratio: 95.87%

FOR YOUR INFORMATION

CITY OF WILLISTON REPORT

Every city with a population in excess of 5,000 is required to develop individual statistics. The City of Williston report was presented to the City and County Commissions prior to the Local Equalization. Statistics relating to Williston have not been addressed in this report since there is a full report on the City available.

ASSESSMENT DISTRICTS

There is a map showing the assessment areas within Williams County as assigned to the assessors in our office at the front of the report. Unlike other counties within the state, our office is a city/county combined office and we have no local assessors.

CAMA

All commercial and residential properties in Williams County were assessed using Vanguard's CAMA program. This computer assisted mass appraisal system promotes better equity and reduces a lot of human error and opinion. This cost manual is what we start our assessments with and temper using our local sales.

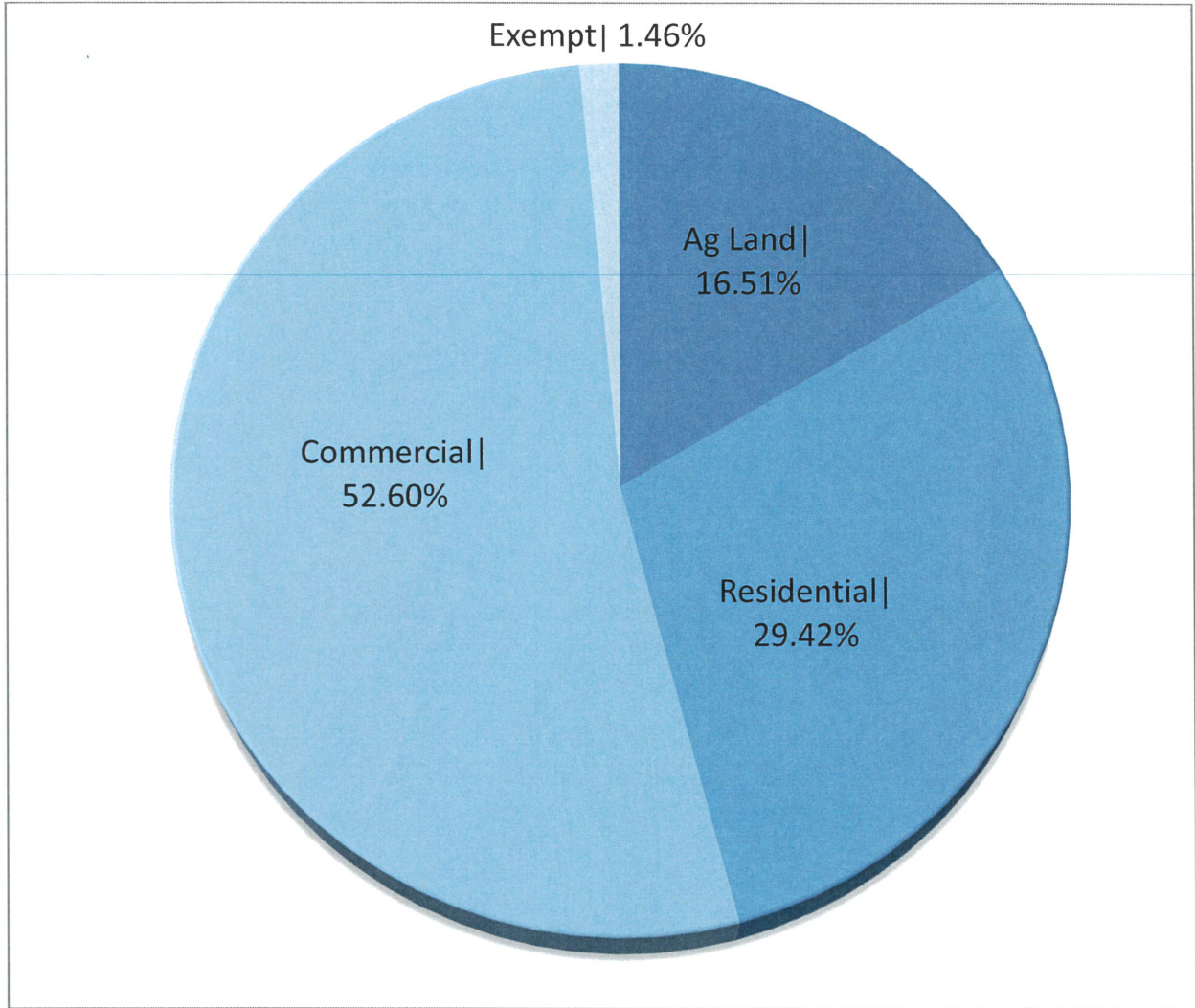
SIDWELL

In 2021, we implemented Sidwell FARMS to assess agricultural land in Williams County. This program allows us to map out the different soils present in the county as well as areas that qualify for modifier use or that are not assessable as agricultural. Mapping the soils in this way allows for greater accuracy and specificity in our assessments.

2023 ASSESSMENT SUMMARY

True & Full Values

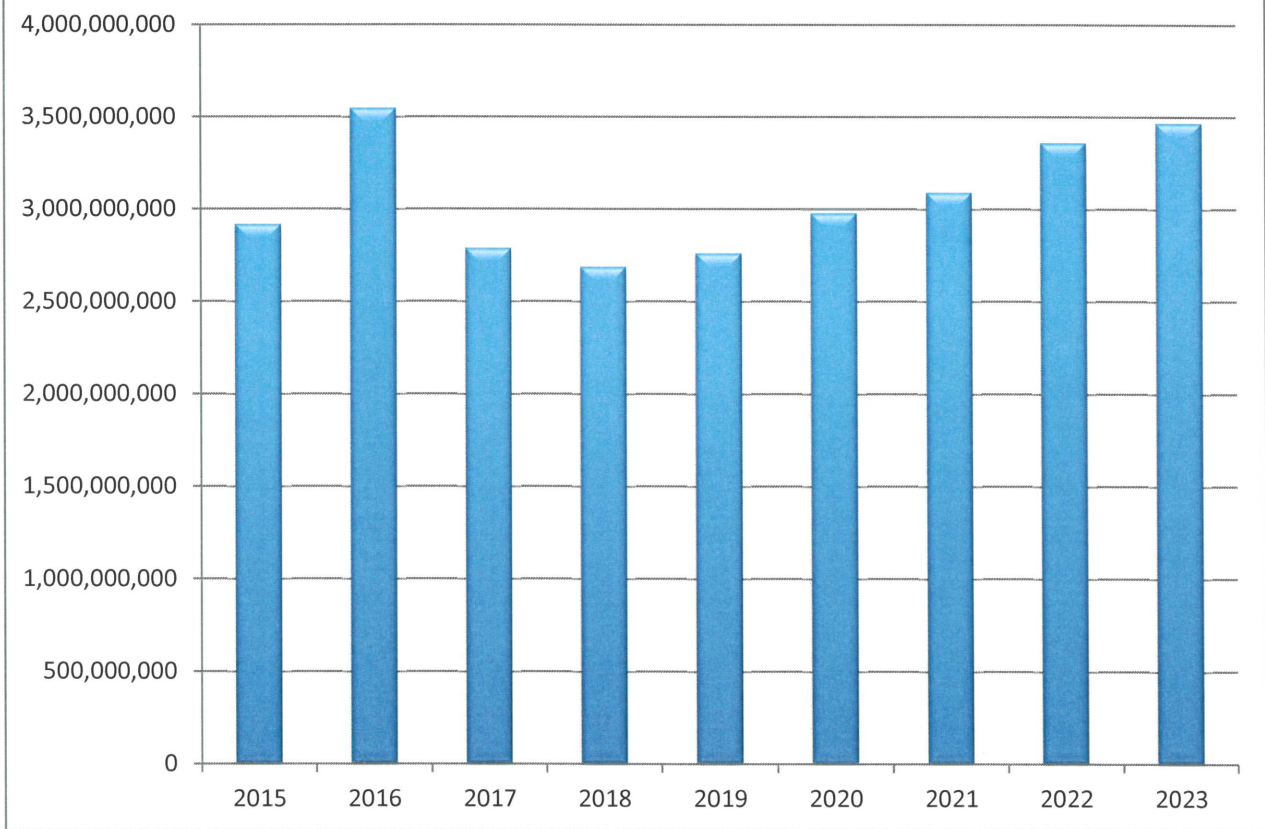
TOTAL VALUES FOR EACH OF THE CLASSES OF PROPERTY IN WILLIAMS COUNTY



	True & Full	% of Total
Ag Land	\$581,016,600	16.513%
Residential	\$1,035,338,850	29.425%
Commercial	\$1,850,840,532	52.602%
Exempt	\$51,400,170	1.461%
Total	\$3,518,596,152	

2015-2023 Real Property True & Full Value History

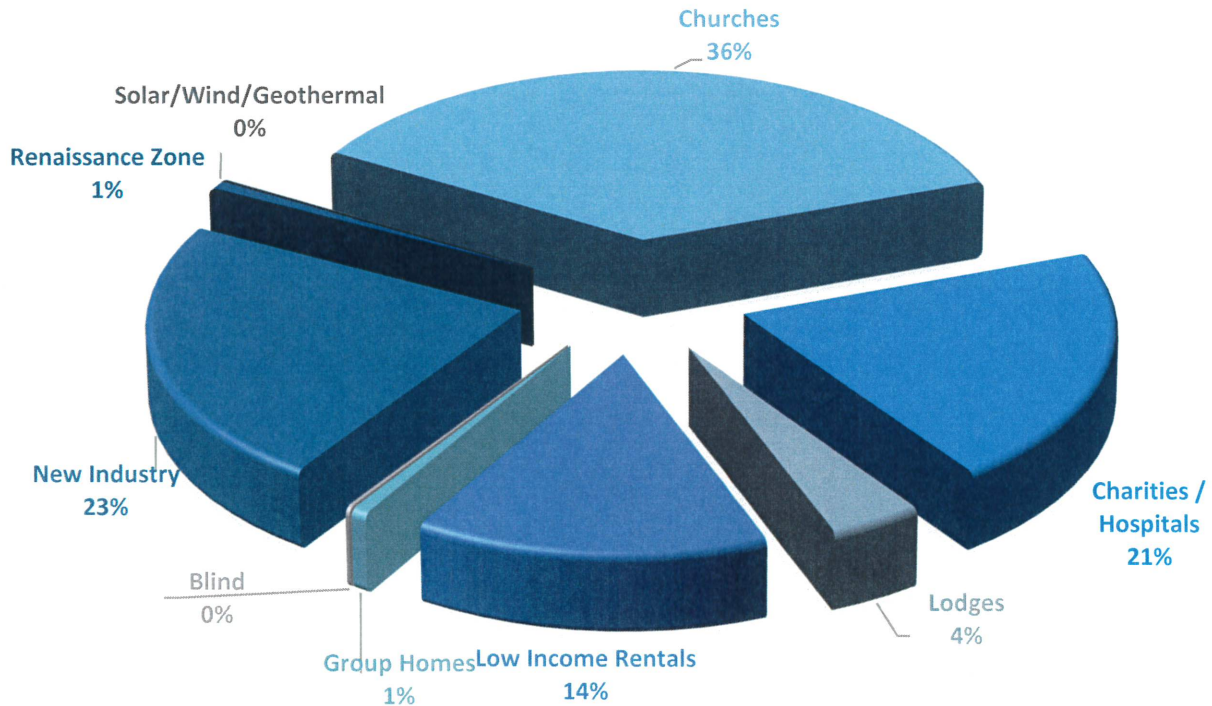
TOTAL TRUE & FULL VALUE - REAL PROPERTY ONLY						
Not including the City of Williston						
Year	Ag Land	Res	Com	T&F Value	Change	% Change
2015	477,720,492	742,010,960	1,698,184,829	2,917,916,281	--	--
2016	472,175,105	801,634,560	1,680,101,434	3,547,457,940	\$629,541,659	21.58%
2017	498,319,482	714,014,720	1,576,542,817	2,788,877,019	(\$758,580,921)	-21.38%
2018	535,191,368	720,233,770	1,431,692,600	2,687,117,738	(\$101,759,281)	-3.65%
2019	538,974,250	784,841,070	1,436,094,200	2,759,909,520	\$72,791,782	2.71%
2020	556,474,536	898,911,100	1,522,480,100	2,977,865,736	\$217,956,216	8.9%
2021	566,219,870	942,450,892	1,581,264,750	3,089,935,512	\$112,069,776	3.76%
2022	566,025,610	987,465,622	1,805,742,660	3,359,233,892	\$269,298,380	8.72%
2023	581,016,600	1,035,338,850	1,850,840,532	3,467,195,982	\$107,962,090	3.21%



Summary of Privileged Exemptions

Exemption Classification	NDCC Code Number	2023		Percentage of Total Exempt
		Count	T&F Value	
Churches	NDCC # 57-02-08(7),(9)	36	\$18,642,100	36.27%
Charities / Hospitals	NDCC # 57-02-08(8)	7	\$10,586,080	20.60%
Lodges/Clubs/etc	NDCC # 57-02-08(11)	23	\$1,983,060	3.86%
Low Income Rentals	NDCC # 57-02-08(43)	5	\$7,485,410	14.56%
Group Homes	NDCC # 57-02-08(31)	1	\$346,640	0.67%
Total Organizations		72	\$38,330,700	75.96%
Disabled / Wheelchair	NDCC # 57-02-08(20)	0	\$0	0%
Blind	NDCC # 57-02-08(22)	1	\$89,500	0.17%
Total Blind/Disabled		1	\$89,500	0.17%
New Industry	NDCC #40-57.1-03;03P;04.1	1	\$11,849,170	23.05%
Solar, Wind, Geothermal	NDCC # 57-02-08(27)	1	\$48,960	0.10%
Renaissance Zone	NDCC # 40-63-05(2)	1	\$369,250	0.72%
Total Misc		3	\$12,218,420	23.87%
TOTAL PRIVILEGED EXEMPTIONS		76	\$51,400,170	100%

PERCENTAGE OF TOTAL EXEMPT



PROPERTY TAX BASICS

The makeup of the property tax system is simple. It contains only three primary elements: budget, valuation and tax. The amount of tax to be collected is calculated by dividing the budget by the taxable valuation.

- BUDGET
 - Taxing authorities (school, city, county, etc.) approve budgets annually for the services they provide.
- VALUATION
 - Buyers and sellers in the market create value.
 - Assessors study market transaction and estimate value.
- TAXATION
 - Approved budgets are divided by the total taxable value and tax rates (mill levies) are set.

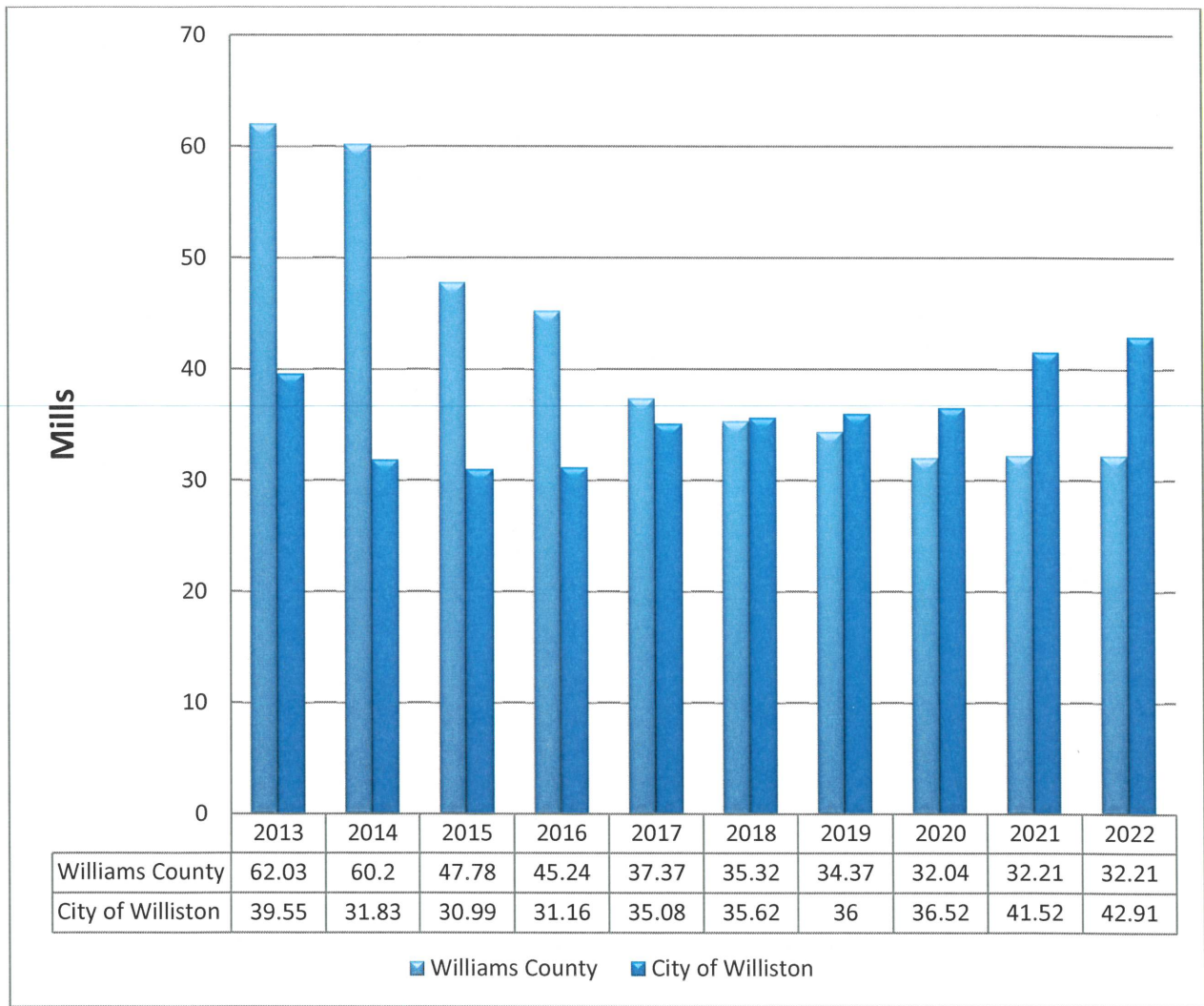
TAX BILL ESTIMATE

Based on True & Full Value of \$250,000 Residential

\$250,000 True & Full Value X 50% = Assessed Value (\$125,000)
 X 9% for Residential or X 10% for Commercial/Ag = Taxable Value (\$11,250)
 X Mills = Tax Bill

<u>Entity</u>	<u>Mills</u>	<u>Tax Dollars</u>	<u>%</u>
State Levy	1.00	\$11.25	0.58%
Williams County	32.21	\$362.36	15.83%
Tioga City	35.41	\$398.36	20.70%
School District #15	70.80	\$796.50	41.39%
Tioga Park District	28.60	\$321.75	16.72%
<u>Miscellaneous</u>	<u>3.05</u>	<u>\$34.31</u>	<u>1.78%</u>
2022 Consolidated Mill Levy	171.07	\$1,924.54	100%

2013-2022 Mill Levy History



**ENERGY PROPERTY
PARTNERS, LLC**
36 S AVE, WILLISTON
PARCEL NO: 01-860-00-66-94-400



2023 Valuation Summary

**2023 Williams County Proposed Value - \$1,638,460
(\$117/SF)**

2022 Final Real Estate Value - \$1,259,030 (\$89.91/SF)

30% INCREASE

2023 Halliburton Opinion of Value - \$1,232,352 (\$88/SF)

Subject: 36 S Ave, Williston

This facility is operated by Halliburton's subsidiary, Baroid Drilling Fluids. Drilling products are deployed to field operations based on customer requests.

The facility consists of:

- One building with approximately 14,000 SF of industrial warehouse/office space
- Original building was constructed in 1980
- +1 acre of land

Metal Warehouse Comp 1: 2619 University Ave, Williston



Page 46 of 71

- Property details include:
 - 1 building that consists of 8,600 SF industrial shop and office
 - Building originally constructed in 1978
 - Less than 1 acre of land
- Property sold for \$650,000 (\$75.58/SF) in April 2022

Metal Warehouse Comp 2: 3401 1st Ave, Williston



- Property details include:
 - 1 building that consists of 12,000 SF industrial shop and office
 - Building originally constructed in 2011
 - Less than 1 acre of land
- Property sold for \$1,060,000 (\$88.33/SF) in November 2022

Metal Warehouse Comp 3: 124 42nd St. W, Williston



- Property details include:
 - 2 buildings that consists of approximately 12,000 SF industrial shop and office
 - Buildings were originally built in 1978
 - +1 acre of land
- Property sold for \$900,000 (\$75/SF)

2023 Valuation Summary

- Three (3) relevant market sales of metal warehouses of similar size, age and located within the Williston area sold last year with sales prices ranging from \$900,000 to \$1,060,000 (\$75/sf - \$88/sf)
- Subject property is valued at approximately \$1.6M (\$117/SF) for the 2023 assessment
- Subject assessed value increased 30% due to the County sales ratio study, which indicated 2022 values were assessed approximately 25% lower than their actual sales price
- However, when our valuation is compared to the price per square foot (psf) of these actual sales, our 2022 valuation falls right outside of the range of those actual sales at approximately \$90/sf
- Increasing our valuation by another 30% this year because the properties that sold were assessed below their actual sales price, now over-assesses our property.
- As a result of this analysis, we believe a fair true and full market value for our 2023 assessment is \$1,232,352 (\$88/sf). This is based on actual 2022 market sales.

ENERGY PROPERTY PARTNERS, LLC

826 48TH AVE, WILLISTON



2023 Valuation Summary

**2023 Williams County Proposed Value - \$18,006,860
(\$126.19/SF)**

2023 Appraisal Value (JLL) - \$ 11,500,000 (\$84.10/SF)

**2023 Halliburton Opinion of Value - \$11,500,000
(\$84.10/SF)**

Subject: 826 48th Ave, Williston

The Halliburton Willison Field Camp supports our field operations by housing the maintenance, repair and deployment of service equipment for Williston.

This facility consists of:

- 8 Buildings of over 160,000 SF of industrial warehouse and office space
- Buildings constructed in 2011
- +29 acres land

- An appraisal was completed and established a fee simple market value for this property at \$11,500,000 as of the lien date.

Industrial Complex Sale: 805 48th Ave



- Nearly identical design and features as subject due to the fact both sites were constructed and occupied by the same owner from 2013-2018.
- Property details include:
 - Approximately 115,000 SF industrial warehouse, office space and 6 wash bays
 - Buildings were originally constructed in 2013
 - +20 acres land
- Property sold in April 2021 for \$7,000,000 (\$60.87/sf), which was 15% below asking price (\$8,250,000)

Industrial Complex Sale 2: 420 Halliburton Dr

- Halliburton listed this parcel on the market for sale in April 2020
- Property details include:
 - 15 buildings that consist of approximately 128,000 SF industrial office, warehouse, bulk plant, etc.
 - Buildings were originally built/renovated between 1965 – 2013
 - +25 acres land
- Property sold in August 2022 for \$4,200,000 (\$32.74/sf)

Industrial Complex Sale 3: 438 22nd Ave properties

- Halliburton listed this site on the market for sale in June 2020
- Property details include:
 - 6 parcels that are comprised of more than 114,000 SF industrial warehouse, office building, sand plant, wash bay, etc.
 - Buildings were originally constructed in 2011/2012
 - +35 acres land
- Property sold in May 2022 for \$2,000,000 (\$24.45/sf)

2023 Valuation Summary

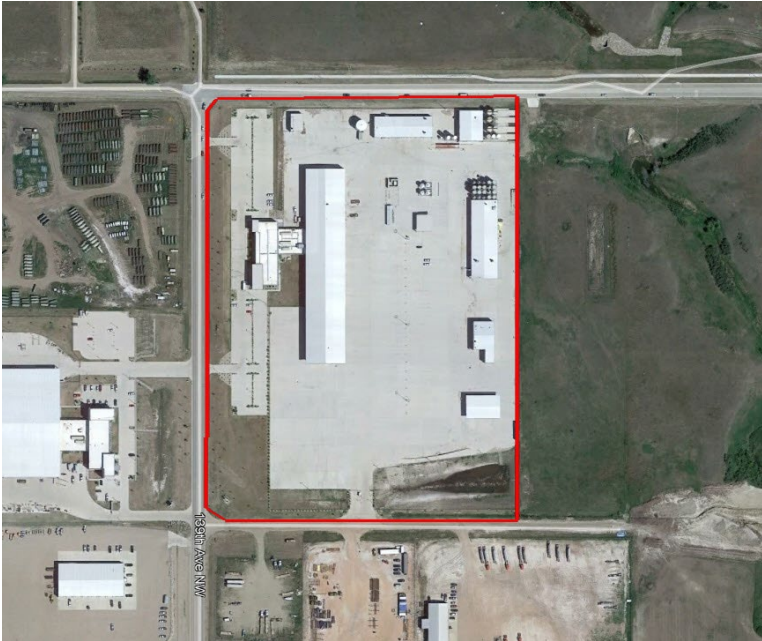
- Several relevant industrial complex sites have sold since 2021
- 805 48th Ave is the most comparable industrial site to the subject property due to its size, age and location (neighboring parcel). This site sold for \$7M (approx. \$61/sf)
- Other relevant sales of industrial complex sites are 420 Halliburton Dr and 438 22nd Ave. These properties were sold for a sales price range of \$2M to \$4.2M or (\$26/sf - \$32/sf)
- Being that there are a limited number of large industrial complexes in Williston, it is difficult to have multiple properties sell within a year (or even several years)
- The 805 48th Ave site is most comparable to the subject property, and yet our 2023 assessment is nearly triple its sales price.
- Industrial Complex sales prices have been trending downward for several years due to the fact oilfield service operations no longer require having large amounts of warehouse space and parking for field service equipment (super-adequacy).
- The appraisal completed by JLL considers the cost, income and market approaches to value, and concludes an accurate market value of this property at \$11,500,000.
- As a result of the above points, we believe a fair true and full market value for our 2023 assessment is \$11,500,000 (\$84/sf).

Valuation Advisory

Client: Halliburton Real Estate Services

Property: 826 48TH Avenue W, Williston, ND 58801

Month/Year: March 10, 2023



Halliburton Williston Field Camp
826 48TH Avenue W
Williston, ND 58801



4200 Westheimer, Suite 1400
Houston, TX 77027

Phone: 713-243-3300
Fax: 713-827-8552

March 10, 2023

Mr. Rafik Ibrahim
Real Estate Manager/Acquisitions & Dispositions
Halliburton Real Estate Services
3000 North Sam Houston Parkway East
Houston, Texas 77032-3219

Mr. Shelby Mathew
Senior Tax Manager
Halliburton Real Estate Services
3000 North Sam Houston Parkway East
Houston, Texas 77032-3219

Re: Appraisal

Halliburton Williston Field Camp
826 48TH Avenue W
Williston, Williams County, ND 58801

File Number: VA-22-236373

Dear Mr. Ibrahim and Mr. Mathew:

At your request, we have prepared an appraisal for the above referenced property, which may be briefly described as follows:

The subject is a multi-building industrial property that contains 168,843 square feet of rentable area plus a 5,310 square foot truck wash bay. Improvements include 20 to 36-foot clear ceiling heights and 19 overhead doors. The subject has approximately 10% finished office space. According to the information provided by Client, the improvements were constructed in 2011. The subject has a gross site area of 29.97 acres or 1,305,493 square feet. This appraisal is being performed for the purpose of establishing the fee simple market value for property tax purposes. The client requested a prospective date of value of February 1, 2023, the date for tax purposes.

The appraisal is intended to conform with the Uniform Standards of Professional Appraisal Practice (USPAP), the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute, and applicable state appraisal regulations.

Based on the appraisal described in the accompanying report, subject to the Limiting Conditions and Assumptions, Extraordinary Assumptions and Hypothetical Conditions (if any), we have made the following value conclusion(s):

Value Conclusions

Appraisal Premise	Interest Appraised	Date of Value	Value Conclusion
Prospective Market Value As Is	Fee Simple	February 1, 2023	\$11,500,000

Your attention is directed to the Limiting Conditions and Assumptions section of this report. Acceptance of this report constitutes an agreement with these conditions and assumptions. In particular, we note the following:

Extraordinary Assumptions & Hypothetical Conditions

The value conclusions are subject to the following extraordinary assumptions that may affect the assignment results. An extraordinary assumption is an assignment-specific assumption as of the effective date regarding uncertain information used in the analysis which, if found to be false, could alter the appraiser’s opinions of conclusions.

1. For the purpose of the as is valuation, we assume: that there is no contamination to the site. The value indications set forth are contingent upon no adverse conditions currently existing on the subject site, but not limited to toxic or hazardous wastes. Since it is the property owner’s obligation to correct any contaminations caused by these factors, we would recommend that an audit be prepared by a qualified professional engineer to establish an environmental site assessment with the purpose of identifying any potential environmental liabilities and associated clean-up costs prior to any decision to purchase or sell.
2. The property photographs are from a previous inspection. Our appraisal assumes that no material changes have occurred since our last inspection.

The value conclusions are based on the following hypothetical conditions that may affect the assignment results. A hypothetical condition is a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.

1. None.

If you have any questions or comments, please contact the undersigned. Thank you for the opportunity to be of service.

Respectfully submitted,

JLL Valuation & Advisory Services, LLC

A handwritten signature in black ink, appearing to read 'David R. Dominy', with a horizontal line extending to the right.

David R. Dominy, MAI, CRE, FRICS
Managing Director
Certified Real Estate General
ND Certificate #: CG-220141
Telephone: (713) 243-3333
Email: david.dominy@am.jll.com



SUMMARY PAGE

Summary Basis:

The owner's opinion of market value is the Fee Simple. Market value in exchange of the subject real estate. In establishing a fair and equitable valuation for property tax purposes the value of the tenant/occupant should not be considered. Therefore, this review of the subject property is as if the property is available for sale and new occupancy.

Assessment Year:	2023	Review Prepared by:	Kyle Kennett - Walmart Sr. Manager
Jurisdiction:	Williston, ND	Tax Parcel:	01-614-00-32-58-500
Occupant:	Walmart Supercenter	Type:	Mega Warehouse Discount
Subject Situs:	4001 2nd Ave West Williston, ND	Year Built:	2006
Land Area:	+/- 20.93	Quality:	Above Average
Building Area:	+/- 222,903	Condition:	Average

Valuation Analysis:

CURRENT TAX ROLL PRELIMINARY VALUE

Land	\$2,181,380	Land	\$2.39
Imp	\$21,687,180	Imps	\$97.29
Total	\$23,868,560	Over-all	\$107.08

REQUESTED VALUATION

Land	\$2,181,380	Land	\$2.39
Imp	\$14,608,620	Imps	\$65.54
Total	\$16,790,000	Over-all	\$75.32

VALUE BASIS RESULT:

Equity:	Indicated Value:	(Please refer to detailed analysis sheet)	
	Bldg. Sq. Ft.	Imp. / Sq. Ft.	Indicated Value plus Land
	222,903	\$ 85.00	\$ 18,946,755
Cost:	Indicated Value:	(Please refer to detailed analysis sheet)	
		Per Sq. Ft.	Indicated Value
	222,903	\$ 75.33	\$ 16,790,276
Sales Comparison:	Indicated Value:	(Please refer to detailed analysis sheet)	
	Bldg. Sq. Ft.	Per Sq. Ft.	Indicated Value
	222,903	\$ 72.00	\$ 16,049,016

CoreLogic - SwiftEstimator
Commercial Estimator - Summary Report

General Information

Estimate ID:	Williston, ND	Date Created:	03-30-2023
Property Owner:		Date Updated:	03-30-2023
Property Address:	58801	Date Calculated:	04-11-2023
Local Multiplier:	1.02	Cost Data As Of:	using report date
Architects Fee:		Report Date:	01-2023

Main

Area	222903	Overall Depreciation %	
Stories in Section	1	Physical Depreciation %	
Stories in Building	1	Functional Depreciation %	
Shape	irregular	External Depreciation %	
Perimeter	(auto-calc)		
Effective Age	14		

Occupancy Details

Occupancy	%	Class	Height	Quality
720 Mega Warehouse Discount Store	100	C	19	2.5
Occupancy Total Percentage	100			

System : HVAC (Heating)

	%/Units	Quality	Depr %	Other
612 HVAC (Heating) : Warmed and Cooled Air	100	2.0	23	2
Total Percent for HVAC (Heating):	100			

System : Land and Site

	%/Units	Quality	Depr %	Other
7004 Land and Site : Paving, Concrete, Unreinforced	32000	2.0	60	
7001 Land and Site : Paving, Asphalt	475000	2.0	60	
61 Land and Site : Land	2200000	Occ.		

System : Sprinklers

	%/Units	Quality	Depr %	Other
683 Sprinklers : Wet Sprinklers	100	2.0	24	
Total Percent for Sprinklers:	100			

Calculation Information (All Sections)

	Units	Unit Cost	Total Cost New	Less Depreciation	Total Cost Depreciated
Basic Structure					
Base Cost	222,903	\$42.13	\$9,390,903	\$2,253,817	\$7,137,086
Exterior Walls	222,903	\$21.76	\$4,850,369	\$1,164,089	\$3,686,280
Heating & Cooling	222,903	\$14.76	\$3,290,048	\$756,711	\$2,533,337
Sprinklers	222,903	\$3.03	\$675,396	\$162,095	\$513,301
Basic Structure Cost	222,903	\$81.68	\$18,206,716	\$4,336,712	\$13,870,004
Less Depreciation					
Physical & Functional	23.8%			\$4,336,712	\$13,870,004
Depreciated Cost	222,903	\$62.22		\$4,336,712	\$13,870,004
Miscellaneous					
Land			\$2,200,000		\$2,200,000
Paving, Concrete, Unreinforced	32,000	\$6.99	\$223,680	\$134,208	\$89,472
Paving, Asphalt	475,000	\$3.32	\$1,577,000	\$946,200	\$630,800
Total Cost	222,903	\$99.63	\$22,207,396	\$5,417,120	\$16,790,276

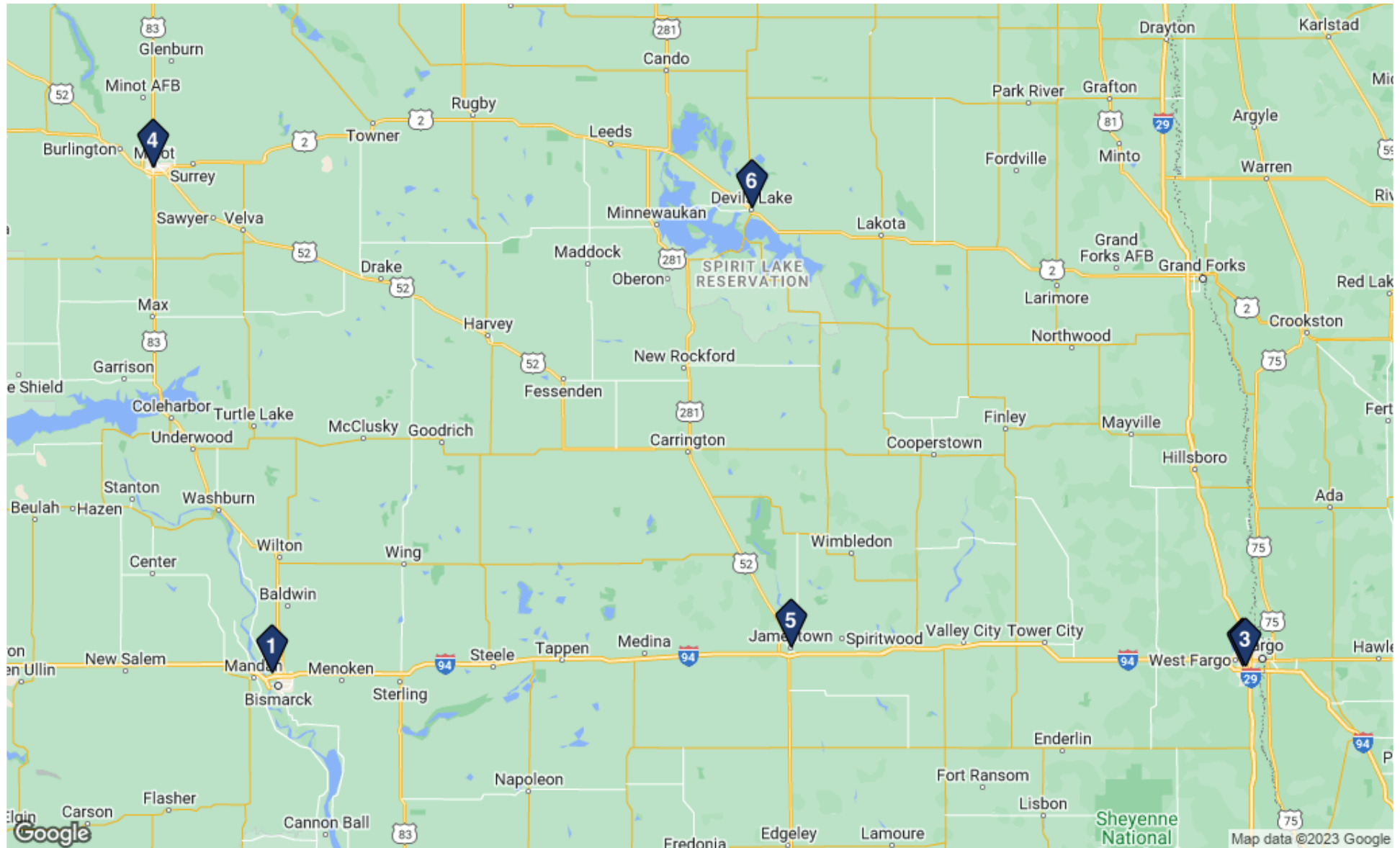
Cost data by CoreLogic, Inc.

Except for items and costs listed under ♦Addition Details, ♦ this SwiftEstimator report has been produced utilizing current cost data and is in compliance with the Marshall & Swift Licensed User Certificate. This report authenticates the user as a current Marshall & Swift user.



Property Number	Property Name	Property Address	City	Parcel Number	Parcel County	Property Type	Parcel Year Built	Parcel Assessor's Area	Parcel Land Area	Market Value / Parcel Walmart Area	Market Value
US01565	US01565 - SUPERCENTER (US01565)	4001 2ND AVE WEST	WILLISTON	01-614-00-32-58-500	Williams County	SUPERCENTER	2006	222,903.00	20.93	\$ 107.08	\$ 23,868,560
US01567	US01567 - SUPERCENTER (US01567)	2456 3RD AVE W	DICKINSON	41-0986-0100-0100	Stark County	SUPERCENTER	2006	222,676.00	24.52	\$ 97.19	\$ 21,641,800
US01534	US01534 - SUPERCENTER (US01534)	2717 ROCK ISLAND PL	BISMARCK	1461-002-001	Burleigh County	SUPERCENTER	2006	224,583.00	20.41	\$ 84.37	\$ 18,948,800
US01545	US01545 - SUPERCENTER (US01545)	2551 32ND AVE S	GRAND FORKS	44-1359-00001-000	Grand Forks County	SUPERCENTER	1990	212,752.00	18.59	\$ 55.24	\$ 11,752,000
US01581	US01581 - SUPERCENTER (US01581)	4731 13TH AVENUE, SW	FARGO	01-7370-00100-000	Cass County	SUPERCENTER	1990	218,579.00	21.28	\$ 77.61	\$ 16,965,000
US01636	US01636 - Supercenter (US01636)	3900 S BROADWAY	MINOT	MI02.971.000.0090	Ward County	SUPERCENTER	2005	221,378.00	21.35	\$ 60.97	\$ 13,498,000
US01649	US01649 - SUPERCENTER (US01649)	921 25th Street SW	JAMESTOWN	74 546 1000	Stutsman County	SUPERCENTER	2008	193,431.00	21.96	\$ 61.49	\$ 11,894,148
US01695	US01695- SUPERCENTER (US01695)	1424 Highway 2 E	Devil's Lake	39-0510-00002-000	Ramsey County	SUPERCENTER	2014	126,123.00	13.10	\$ 65.10	8,210,900
US02033	US02033 - SUPERCENTER (US02033)	900 Old Red Trail	Mandan	65-5187000	Morton County	SUPERCENTER	2013	155,219.00	17.10	\$ 96.84	\$ 15,032,000
US03648	US03648 - SUPERCENTER (US03648)	1400 SKYLINE BLVD	BISMARCK	1454-001-001	Burleigh County	SUPERCENTER	2005	223,230.00	27.48	\$ 92.55	\$ 20,659,000
US04352	US04352 - Supercenter (US04352)	5464 38th St. S	FARGO	01-8380-00080-000	Cass County	SUPERCENTER	2009	191,151.00	22.98	\$ 102.22	\$ 19,539,300
US05806	US05806 - SUPERCENTER (US05806)	5755 Gateway Dr	Grand Forks	44-1167-00001-000	Grand Forks County	SUPERCENTER	2014	184,707.00	19.04	\$ 69.41	\$ 12,821,000
										Average	\$ 78.45
										Median	\$ 77.61
										Opinion	\$ 18,946,755
											\$ 85.00

Sales Comps



Page 65 of 71

1 1190 W Turnpike Ave - Central Market

SOLD

Bismarck, ND 58501

Burleigh

Recorded Buyer **Sjc 58 Llc**
True Buyer **Rolf Eggers**
2806 SW 30th Ave
Cape Coral, FL 33914
(701) 223-6923 (p)

Recorded Seller **Divitae Investments Llp**
True Seller **Jerry M. Anderson**
2800 Trevino Dr
Bismarck, ND 58503
(701) 222-0107 (p)



Sale Date **May 12, 2022**
Sale Price **\$5,400,000**
Price/SF **\$102.40**

Type **2 Star Retail**
Year Built **1988**
GLA **52,736 SF**
Land Acres **6.00 AC**
Land SF **261,360 SF**
Zoning **CG Commercial**

Parcels **0820-001-100**
Comp ID **6030078**
Comp Status **Research Complete**

2 4601 23rd Ave SW - HOM Furniture

SOLD

Fargo, ND 58104

Cass

Recorded Buyer **KKMBA Fargo LLC**
10301 Woodcrest Dr NW
Coon Rapids, MN 55433
(701) 282-6393 (p)
True Buyer **HOM Furniture, Inc.**
10301 NW Woodcrest Dr
Coon Rapids, MN 55433
(763) 767-3600 (p)

Recorded Seller **Spirit HM Fargo ND LLC**
27227 N Harwood St
Dallas, TX 75201
(480) 606-0820 (p)
True Seller **Spirit Realty Capital, Inc.**
2727 N Harwood St
Dallas, TX 75201
(972) 476-1900 (p)



Sale Date **Feb 28, 2020**
Sale Price **\$8,579,123**
Price/SF **\$71.24**

Type **3 Star Retail Freestanding**
Year Built **2004**
GLA **120,419 SF**
Land Acres **5.79 AC**
Land SF **252,212 SF**
Sale Condition **Purchase By Tenant**

Parcels **01-7880-00100-000**
Comp ID **5138793**
Comp Status **Research Complete**

3 2121 43rd St NW

SOLD

Fargo, ND 58104

Cass

Recorded Buyer **Global Development**
16 N Broadway
Fargo, ND 58102
(701) 237-5151 (p)
True Buyer **Tma Hospitality Group Inc**
16 N Broadway
Fargo, ND 58102
(701) 492-2322 (p)
True Buyer **Warren Ackley**
Fargo, ND 58107
(701) 237-5151 (p)

Recorded Seller **Store Master Funding VIII LLC**
8501 E Princess Dr
Scottsdale, AZ 85255
(480) 256-1100 (p)
True Seller **STORE Capital Corporation**
8377 E Hartford Dr
Scottsdale, AZ 85255
(480) 256-1100 (p)

Sale Date **Feb 27, 2019**
Sale Price **\$3,750,000**
Price/SF **\$56.58**

Type **3 Star Retail Freestanding**
Year Built **2004**
GLA **66,282 SF**
Land Acres **7.09 AC**
Land SF **308,840 SF**

Parcels **01-7340-00100-000**
Comp ID **4691177**
Comp Status **Research Complete**

4 1 20th Ave SE - KMART

SOLD

Minot, ND 58701

Ward



Recorded Buyer **U-Haul Holding Company**
2727 N Central Ave
Phoenix, AZ 85004
(602) 263-6555 (p)

True Buyer **U-Haul Holding Company**
5555 S Kietzke Ln
Reno, NV 89511
(602) 263-6011 (p)

Recorded Seller **Seritage Kmt Finance LLC**
500 Fifth Ave
New York, NY 10110

True Seller **Seritage Growth Properties**
500 Fifth Ave
New York, NY 10110
(212) 355-7800 (p)

Sale Date **Sep 25, 2019**
Sale Price **\$4,750,000**
Price/SF **\$43.60**

Type **3 Star Retail Freestanding**
Year Built **1974**
GLA **108,950 SF**
Land Acres **13.81 AC**
Land SF **601,564 SF**
Zoning **Commercial (C)**
Sale Condition **Redevelopment Project**

Parcels **MI-25288-253-003-1, MI-25288-253-003-2, MI-25953-030-034-0**
Comp ID **4909741**
Comp Status **Research Complete**

5 410 10th St SE - Park Plaza Shopping Center

SOLD

Jamestown, ND 58401

Stutsman



Recorded Buyer **KLC Holdings LLC**
4609 33rd Ave S
Fargo, ND 58104
(701) 499-3904 (p)

Recorded Buyer **Waterloo Nd Lic**
True Buyer **Property Resources Group**
4609 33rd Ave S
Fargo, ND 58104
(701) 356-8888 (p)

Recorded Seller **V N D Limited Liability Co**
PO BOX 42959
Evergreen Park, IL 60805

Recorded Seller **V N D Limited Liability Company**
True Seller **Louden Flisk**
6023 80th Ave SE
Jud, ND 58454
(312) 225-5768 (p)

Sale Date **Nov 17, 2022**
Sale Price **\$2,900,000**
Price/SF **\$38.98**
Actual Cap Rate **9.91%**

Type **2 Star Retail (Neighborhood Center)**
Year Built **1960**
GLA **74,390 SF**
Land Acres **7.02 AC**
Land SF **305,791 SF**
Zoning **C-2 General Commercial**
Sale Condition **Investment Triple Net, Deferred Maintenance**

Parcels **74-1980900, 74-1981620, 74-5281000**
Comp ID **6213574**
Comp Status **Research Complete**

6 701 5th Ave SE

SOLD

Devils Lake, ND 58301

Ramsey



Recorded Buyer **Midtown Ventures LLC**
4551 S Washington St
Grand Forks, ND 58201
(701) 775-0013 (p)

True Buyer **Russel Cray**
4551 S Washington St
Grand Forks, ND 58201
(701) 775-6332 (p)

Recorded Seller **GFI-Devils Lake Investments LP**
74 E 500 S
Bountiful, UT 84010
(801) 292-5000 (p)

True Seller **TGI Corp**
74 E 500 S
Bountiful, UT 84010
(801) 292-5000 (p)

Sale Date **Jun 1, 2021**
Sale Price **\$2,627,500**
Price/SF **\$35.05**

Type **2 Star Retail Department Store**
GLA **74,954 SF**
Land Acres **6.90 AC**
Land SF **300,618 SF**
Zoning **C-2**

Parcels **39000000579001**
Comp ID **5552995**
Comp Status **Research Complete**

Quick Stats Report

Comps Statistics					
	Low	Average	Median	High	Count
Sale Price	\$2,627,500	\$4,667,770	\$4,250,000	\$8,579,123	6
Center Size	52,736 SF	82,955 SF	74,672 SF	120,419 SF	6
Price per SF	\$35.05	\$56.27	\$50.09	\$102.40	6
Actual Cap Rate	9.91%	9.91%	9.91%	9.91%	1
Days on Market	190	353	353	516	2
Sale Price to Asking Price Ratio	82.86%	82.86%	82.86%	82.86%	1
Totals					
Sold Transactions	Total Sales Volume:	\$28,006,623	Total Sales Transactions:		6
Survey Criteria					
<p>basic criteria: Type of Property - Retail; Property Size - from 50,000 SF; Sale Price - from \$1; Sale Date - from 2/1/2019; Sale Status - Sold, Under Contract/Pending; Return and Search on Portfolio Sales as Individual Properties - Yes; Exclude Non-Arms Length Comps - Yes</p> <p>additional criteria: - * This result set has been amended with criteria to add and/or remove records.</p>					



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New submission from webform Contact Assessor

Williams County Website <notify@proudcity.com>

Mon 6/5/2023 10:11 PM

To: Communications Email <communications@co.williams.nd.us>; Darcy Anderson <DarcyA@co.williams.nd.us>

CAUTION: This email originated from outside our organization. Please take care when opening attachments or clicking on links.

Below is a copy of your message. If you have additional questions, you can reply to this email. We will be in touch with you soon!

Message Type

General Message

Name

Craig Hoglund

Email

choglund53@gmail.com

Phone

(808) 497-4634

Message

Can't make the equalization meeting tomorrow morning. I still do not agree with valuation of my property at 805 2nd Ave East. It should not be assessed for any more than \$365,000. And continue to dispute the value with Williams County (Cory Hanso, Steve Kemp, etc)

**SUMMARY OF PRIVILEGED
EXEMPTIONS**

Exemption Classification	NDCC Code Number	2023		Percentage of Total Exempt
		Count	T&F Value	
Churches/Church Schools	NDCC # 57-02-08(6)(7),(9)	36	\$18,642,100	36.27%
Charities/Hospital	NDCC # 57-02-08(8)	7	\$10,586,080	20.60%
Lodges/Museums	NDCC # 57-02-08(11)	23	\$1,983,060	3.86%
Low Income Rentals	NDCC # 57-02-08(43)	5	\$7,485,410	14.56%
Group Homes	NDCC # 57-02-08(31)	1	\$346,640	0.67%
Total Organizations		72	\$38,330,700	75.96%
Disabled/Wheelchair	NDCC # 57-02-08(20)	0	\$0	0%
Blind	NDCC # 57-02-08(22)	1	\$89,500	0.17%
Total Blind/Disabled		1	\$89,500	0.17%
New Industry	NDCC #40-57.1-03P,04.1	1	\$11,849,170	23.05%
Solar, Wind, Geothermal	NDCC #57-02-08(27)	1	\$48,960	0.10%
Renaissance Zone	NDCC #57-02-08(27)	1	\$369,250	0.72%
Total Misc		3	\$12,218,420	23.87%
TOTAL PRIVILEGED EXEMPTIONS		76	\$51,400,170	100%

2023
Williams County Office Employee Properties

OWNER	LEGAL DESCRIPTION	T&F		ACCOUNT NUMBER
		2022	2023	
Anderson, Darcy and Gordon	L 6 & S 7' of L 7 B 3 West Hill REARR B 3	\$316,530	\$338,630	01-740-00-44-09-500
Craigen, Ashley & Derris	L 8 B 2 Marmon 2nd ADD	\$145,360	\$190,940	01-424-00-26-18-500
Evans, Shelby and Shannon	L 6 B 4 Ironwood Estates SUB	\$345,630	\$345,630	40-155-00-40-04-030
Gutierrez, Kristi and Derek	L 1 B 6 Granite Peak SUB	\$221,630	\$245,560	01-249-00-14-83-630
Heiney, Lea and David	L 5 B 8 Pheasant Run SUB	\$232,180	\$232,180	01-492-00-61-52-000
Vaagene, Dana & Garth D.	L 7 B 2 Heavenly Hills SUB	\$192,400	\$198,400	08-154-97-05-02-035

2619 UNIVERSITY AVE, WILLISTON

Deed: **ASTC HOLDINGS LLC**

Map Area: **C-Metal Warehouse**

Checks/Tags:

Contract:

Route: **014-050-970**

Lister/Date: **AC, 07/26/2013**

CID#:

Tax Dist: **01-07-10**

Review/Date: **TG, 09/09/2013**

DBA: **T&A TONG**

Plat Page:

Entry Status: **Inspected**

MLS:

Subdiv: **KRIEGER SUB**

Urban / Commercial

Legal: CITY OF WILLISTON | KRIEGER SUB DIV | THE S 140' OF L 6

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$10)
SqFt Dim	140.00	140.00	208.00	208.00						C-3.50	\$3.50						
Sub Total						29,120.00	0.669					\$101,920	0%	0%	0%	\$0	\$101,920
Grand Total						29,120.00	0.669					\$101,920					\$101,920

Street

Utilities

Zoning

Land Use

SqFt Dim	Paved	City	Light Industrial	Not Applicable
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Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2023
04/04/2022	\$650,000	D000	895915	5/2/2008	3109	N	\$27,000	Com - New	Land	\$101,920	\$0	\$0	\$101,920
									Dwlg		\$0	\$0	
									Impr	\$482,300	\$0	\$0	\$499,530
									Total	\$584,220	\$0	\$0	\$601,450

Component Structure

Verticals

Plumbing

Occ. Code	601	Fig & Fdtn	Reinforced Concrete w/o Bsmt	8"																
Occ. Descr.	Metal Warehouse - Rigid Steel Frame	Exterior wall	Metal/ Stl/ Insul (<50' Wide)	14																
Price Code	601	Interior wall	Metal Liner	8																
Price Descr.	Metal Warehouse - Rigid Steel Frame	Pilasters																		
Year Built	1978	Wall facing																		
EFF Age/Yr	46/ 1978	Windows	Incl. w / Base	0																
Depr. Table	1	Fronts/Doors	Incl. w / Base	Average																

Horizontals

Condition	BL NML	Basement																		
Grade Mult.	1.550	Roof	Metal/ Stl/ Insul (< 50' Wide)	Yes																
Phy-Depr.	51	Ceiling	Unfinished	1																
Description	B-1	Struct. Floor	6" R'Concrete	1																
Perimeter	280	Floor Cover																		
Grade	4	Partitions																		
Base	4,000	Framing	Steel - Average	1																
Basement	0	HVAC	Vacuum Gas (Radiant)	1																
GBA	8600	Electrical	Warehouse	1					Strip Fluorescent	1										
		Sprinkler																		

Adjustments

Mezzanine - open stor	1,000	High
Mezzanine - open stor	200	AVG
Office-internal with He	1,200	Low

Obsolescence

Functional:	External:	Other:				
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Component Addition		Verticals						Plumbing			
								B	Ext		
Occ. Code	602	Ftg & Fdtn	Reinforced Concrete w/o Bsmt	8"						Rough Plumbing	1
Occ. Descr.	Metal Warehouse - Milled Wood Frame	Exterior wall	Metal/ Frm/ Insul (<50' Wide)	14						Hot Water Tank	1
Price Code	602	Interior wall	Metal Liner	10	Wood Liner	4				Toilet Room	1
Price Descr.	Metal Warehouse - Milled Wood Frame	Pilasters								Sink-Service (Fiberglass)	1
Year Built	1984	Wall facing									
EFF Age/Yr	40/ 1984	Windows	Incl. w / Base	0							
Depr. Table	1	Fronts/Doors	Incl. w / Base	Average							
Condition	BL NML	Horizontals									
Grade Mult.	1.550	Basement									
Phy-Depr.	45	Roof	Metal/ Frm/ Insul (< 50' Wide)	Yes							
Description	A-1	Ceiling	Wood Liner	1							
Perimeter	220	Struct. Floor	6" R'Concrete	1							
Grade	4	Floor Cover									
Base	2,800	Partitions									
Basement	0	Framing	Wood - Average	1							
GBA	8600	HVAC	No HVAC	1							
		Electrical	Warehouse	1	Strip Fluorescent	1					
		Sprinkler									
		Obsolescence									
		Functional:	External:	Other:							

Component Addition		Verticals					Plumbing		
							B	Ext	
Occ. Code	603	Ftg & Fdtn							
Occ. Descr.	Metal Warehouse - Post Frame	Exterior wall	Metal/ Frm/ Insul (<50' Wide)	13					
Price Code	603	Interior wall	Metal Liner	13					
Price Descr.	Metal Warehouse - Post Frame	Pilasters							
Year Built	2008	Wall facing							
EFF Age/Yr	16/ 2008	Windows	Incl. w / Base	0					
Depr. Table	1	Fronts/Doors	Incl. w / Base	Average					
Condition	NML	Horizontals							
Grade Mult.	1.550	Basement							
Phy-Depr.	16	Roof	Metal/ Frm/ Insul (< 50' Wide)	Yes					
Description	A-2	Ceiling	Metal Liner	1					
Perimeter	170	Struct. Floor	6" R'Concrete	1					
Grade	4	Floor Cover							
Base	1,800	Partitions							
Basement	0	Framing	Pole Construction	1					
GBA	8600	HVAC	uspended Unit Heater (Gas)	1					
		Electrical	Warehouse	1	Strip Fluorescent	1			
		Sprinkler							
Obsolescence									
Functional:		External:		Other:					
							Adjustments		

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023	AFTER LOCAL	Appr	Urban	Comm	\$101,920	\$0	\$499,530	\$0	\$601,450
2022	AFTER LOCAL	Appr	Urban	Comm	\$101,920	\$0	\$378,340	\$0	\$480,260
2021		Appr	Urban	Comm	\$101,920	\$0	\$358,410	\$0	\$460,330
2020	FINAL AFTER COUNTY BOE	Appr	Urban	Comm	\$101,900	\$0	\$375,800	\$0	\$477,700
2019	FINAL VALUE PRIOR TO CBOE	Appr	Urban	Comm	\$101,900	\$0	\$375,800	\$0	\$477,700
2018		Appr	Urban	Comm	\$101,900	\$0	\$397,400	\$0	\$499,300
2017	CAMA VALUES - USED FOR CITIES, MISSOU	Appr	Urban	Comm	\$101,900	\$0	\$421,900	\$0	\$523,800
2016		Appr	Urban	Comm	\$101,900	\$0	\$421,900	\$0	\$523,800
2015	COUNTY COMMERCIAL, WILLISTON TWP, T	Appr	Urban	Comm	\$101,900	\$0	\$421,900	\$0	\$523,800
2014	USED CAMA FOR ALL WILLISTON & ALL CC	Appr	Urban	Comm	\$101,900	\$0	\$401,800	\$0	\$503,700
2013	CERTIFIED MAP AREAS 1-54 ONLY	Appr	Urban	Comm	\$12,500	\$0	\$0	\$0	\$12,500
2011	2011: USED CAMA VALUES FOR MAP ARE	Appr	Urban	Comm	\$12,500	\$0	\$0	\$0	\$12,500
2010	2010; USED CAMA VALUES FOR MAP ARE	Appr			\$12,500	\$0	\$0	\$0	\$12,500
2007	Not All Values Actually Used - 1st year "woi	Appr			\$13,200	\$0	\$0	\$0	\$13,200

Notes:

Note Title: LISTING

2017 MLS #16-515 LISTED FOR \$850,000. THIS SHOP HAS BEEN RECENTLY REMODELED IN THE OFFICE AREA AND THE SHOP HAS BEEN CLEANED AND PAINTED. OFFICE HAS FORCED AIR HEAT AND A/C. THE SHOP IS ALL HEATED AND ALSO HAS OVERHEAD CRANES INSTALLED.

Note Title: VAI

B1: VERY BEAT UP INTERIOR, MINIMAL UPDATES SINCE BUILT. OFFICE IS LQ, POOR CONDITION, NO UPDATES. 1000 SF OF WD MEZZ IS HQ (ENCLOSED), 200 SF WD MEZZ IS AVG.

A1: SAME CONDITION AS B1. NO HVAC, DOES HAVE INSULATION.

A2: NML CONDITION, NO UPDATES. NO PLUMBING. 13' WALL HEIGHT.

Notes:

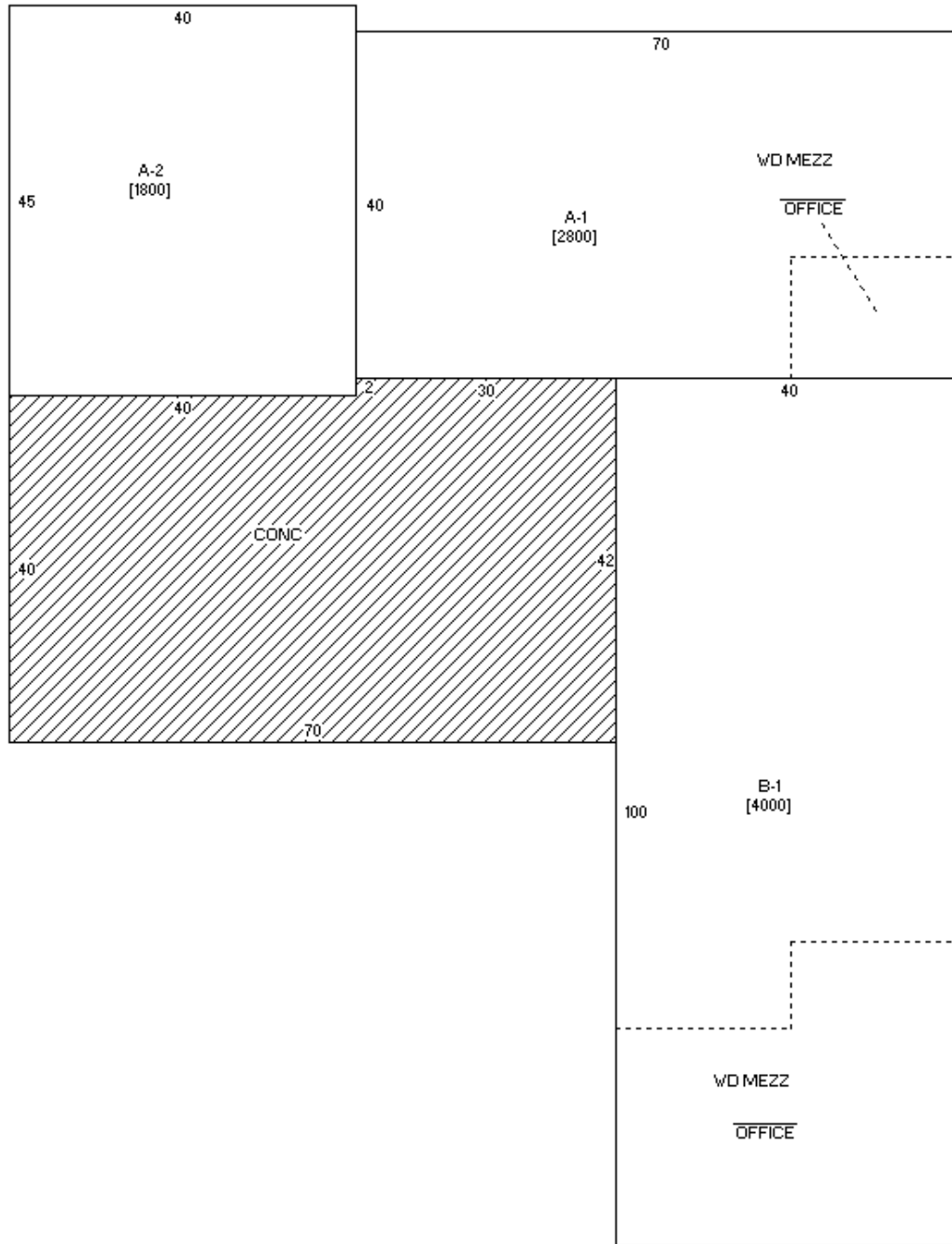
Note Title: INSPECTION NOTES

FIELD CHECKED 5/15/2023, PARCEL IS A METAL BUILDING IN AVERAGE CONDITION. THE ROOF AND SIDING SEEM TO BE IN AVG SHAPE, AND THERE IS EVIDENCE OF DEFERRED MAINTAINANCE AT THIS PARCEL, BUT IT IS SHOWING ITS AGE. NO CHANGES, KLG

FIELD CHECKED 7/15/2020, PARCEL IS METAL OFFICE WITH SHOP, THE BUILDING SEEMS TO RECEIVE GOOD MAINTENANCE, DREW IN PAVING AND CORRECTED SIZE, NO OTHER CHANGES, KLG

Permit Details:

Permit Date Tagged	Reason	Number	Amount	Comments
5/2/2008		3109	\$27,000	40x45 heated pole barn
No	Com - New			1/1/2012



124 42ND ST W, WILLISTON

Deed: **DFL&B LLC**
 Contract:
 CID#:
 DBA: **HOLLEN AUTO BODY**
 MLS:

Map Area: **C-Metal Warehouse**
 Route: **015-050-500**
 Tax Dist: **01-07-10**
 Plat Page:
 Subdiv: **HOLLEN SUB - CITY OF WILLISTON**

Checks/Tags:
 Lister/Date: **AC, 07/24/2013**
 Review/Date: **TG, 09/07/2013**
 Entry Status: **Inspected**

Urban / Commercial

Legal: CITY OF WILLISTON | HOLLEN SUB | L 1 B 1

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$10)
Acre X Rate						43,560.00	1.000			C-9.25	\$200,000.00					\$0	
Subtotal						43,560.00	1.000					\$200,000	0%	0%	0%	\$0	\$200,000
Acre X Rate						5,662.80	0.130			C-7.75	\$100,000.00					\$0	
Subtotal						5,662.80	0.130					\$13,000	0%	0%	0%	\$0	\$13,000
Grand Total						49,222.80	1.130					\$213,000				\$0	\$213,000

Street

Utilities

Zoning

Land Use

Acre X Rate	Paved	City	Not Applicable	Not Applicable
Acre X Rate	Paved	City	Not Applicable	Not Applicable

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2023
05/24/2022	\$900,000	D000	896313						Land	\$213,000	\$0	\$0	\$213,000
									Dwlg		\$0	\$0	
									Impr	\$636,400	\$0	\$0	\$662,380
									Total	\$849,400	\$0	\$0	\$875,380

Component Structure		Verticals						Plumbing			
Occ. Code	601	Fig & Fdtn	inforced Concrete w/o Bsmt	8"							
Occ. Descr.	Metal Warehouse - Rigid Steel Frame	Exterior wall	Metal/ Stl/ Insul (<50' Wide)	14							
Price Code	601	Interior wall	Metal Liner	8							
Price Descr.	Metal Warehouse - Rigid Steel Frame	Pilasters									
Year Built	1978	Wall facing									
EFF Age/Yr	46/ 1978	Windows	Incl. w / Base	0							
Depr. Table	1	Fronts/Doors	Incl. w / Base	Average							
Condition	BL NML	Horizontals									
Grade Mult.	1.550	Basement									
Phy-Depr.	51	Roof	Metal/ Stl/ Insul (< 50' Wide)	Yes							
Description	B-2	Ceiling	Unfinished	1							
Perimeter	280	Struct. Floor	6" R'Concrete	1							
Grade	4	Floor Cover									
Base	4,500	Partitions									
Basement	0	Framing	Steel - Average	1							
GBA	4500	HVAC	uspended Unit Heater (Gas)	1							
		Electrical	Industrial - Light	1	Halide	1	Strip Fluorescent	1			
		Sprinkler									
		Obsolescence									
		Functional:	External:	Other:							

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023	AFTER LOCAL	Appr	Urban	Comm	\$213,000	\$0	\$662,380	\$0	\$875,380
2022	AFTER LOCAL	Appr	Urban	Comm	\$213,000	\$0	\$501,670	\$0	\$714,670
2021		Appr	Urban	Comm	\$213,000	\$0	\$475,570	\$0	\$688,570
2020	FINAL AFTER COUNTY BOE	Appr	Urban	Comm	\$213,000	\$0	\$461,900	\$0	\$674,900
2019	FINAL VALUE PRIOR TO CBOE	Appr	Urban	Comm	\$213,000	\$0	\$461,900	\$0	\$674,900
2018		Appr	Urban	Comm	\$213,000	\$0	\$488,400	\$0	\$701,400
2017	CAMA VALUES - USED FOR CITIES, MISSOU	Appr	Urban	Comm	\$213,000	\$0	\$518,600	\$0	\$731,600
2016		Appr	Urban	Comm	\$213,000	\$0	\$518,600	\$0	\$731,600
2015	COUNTY COMMERCIAL, WILLISTON TWP, T	Appr	Urban	Comm	\$213,000	\$0	\$518,600	\$0	\$731,600
2014	USED CAMA FOR ALL WILLISTON & ALL CC	Appr	Urban	Comm	\$213,000	\$0	\$493,900	\$0	\$706,900

Notes:

Note Title: VAI

B1: AUTO REPAIR SHOP. DBA UNKNOWN. BN CONDITION, MINIMAL UPDATES. UNABLE TO INSPECT REAR BAY (LOCKED DOOR). LQ OFFICE FINISH (OLD).

B2: HOLLEN AUTO BODY SHOP. BN CONDITION, MINIMAL UPDATES SINCE BUILT. SAME CONDITION AND WEAR & TEAR AS B1. HALIDE & FLUORESCENT LIGHTING THROUGHOUT. LQ OFFICE FINISH (OLD).

Note Title: ANNEX 2013

TO: Shawna, Beth, Jim, Karianne, Patti, Terri, Kari E, Bob, Trung, Burnell, Randy, Elaine, Kelly, Nora, Lynn, Darcy, Vicki, Aaron, Joan
 FROM: Valuation & Equalization - Nora
 DATE: February 11, 2013

SUBJECT: Annexing parcels from Unplatted Sec 1-154-101, Hollen Subdivision & Sawvell Subdivision in Williston Township into City of Williston
 Resolution 12-92 # 739199 Recorded 07-13-2012

PREVIOUS ACCOUNT NUMBERS & LEGAL DESCRIPTIONS:

MOVE TO INACTIVE

- 45-154-01-00-01-260 - TAXES OWING: 2012
- 45-154-01-00-01-270 - TAXES OWING: 2012
- 45-154-01-00-01-300 - TAXES OWING: 2012
- 45-154-01-00-01-310 - TAXES OWING: 2012
- 45-154-01-00-01-322
- 45-154-01-00-01-330
- 45-154-01-00-01-340 - TAXES OWING: 2012

Notes:

45-154-01-27-01-010
 45-154-01-27-01-020
 45-154-01-49-00-005
 45-154-01-49-00-010 - TAXES OWING: 2012

NEW ACCOUNT NUMBERS & LEGAL DESCRIPTIONS:

01-798-54-01-01-060 215 x 147 In SWSW, Unplatted Section 1, T154, R101, City of Williston
 OWNER: James D Christianson
 0.49 acres PO Box 297
 TAXES STILL OWING 02-11-13 Williston, ND 58802-0297
 TAXING DISTRICT: 01/01/10

01-798-54-01-01-070 300 x 175.65 In SWSW,
 Unplatted Section 1, T154, R101, City of Williston
 OWNER: Jim Christianson
 0.87 acres PO Box 297
 TAXES STILL OWING 02-11-13 Williston, ND 58802-0297
 TAXING DISTRICT: 01/01/10

01-798-54-01-01-080 215 x 80 In SWSW, Unplatted Section 1, T154, R101, City of Williston
 OWNER: Robert L & Correne K Kochel
 0.39 acres 2006 8th Ave W
 TAXES STILL OWING 02-11-13 Williston, ND 58801
 TAXING DISTRICT: 01/01/10

01-798-54-01-01-090 153 x 215 Ex N 8 x 125 Ex 20 x 20 In SWSW,
 Unplatted Section 1, T154, R101, City of Williston
 OWNER: Ruffinit Rentals LLC
 0.7064 acres 4917 Western Way
 TAXES STILL OWING 02-11-13 Williston, ND 58801
 TAXING DISTRICT: 01/01/10

01-798-54-01-01-100 75 x 215 (50 x 215 + 17 x 215 + 8 x 215) In SWSW,
 (PIN ON AS400 FOR 2012 SPECIALS ONLY) Unplatted Section 1, T154, R101, City of Williston
 OWNER: Mark & Kathleen Coppe
 0.3690 acres 4310 2nd Ave W
 Williston, ND 58801
 TAXING DISTRICT: 01/01/10

01-798-54-01-01-110 20 x 20 In SWSW, Unplatted Section 1, T154, R101, City of Williston
 OWNER: NW Bell Tele Co
 TO: US West - Attn: K Cox Ste 700N
 0.010 acres 6300 So Syracuse Way
 Englewood, CO 80111
 TAXING DISTRICT: 01/01/10

01-798-54-01-01-120 60 x 150 In SWSW, Unplatted Section 1, T154, R101, City of Williston
 OWNER: Henry ED Booher
 0.21 acres 1208 1st Ave W
 TAXES STILL OWING 02-11-13 Williston, ND 58801
 TAXING DISTRICT: 01/01/10

01-310-00-00-01-010 L 1 B 1, Hollen Subdivision, City of Williston
 OWNER: Mark G Hollen

Notes:

1.13 acres PO Box 2045
TAXES STILL OWING 02-11-13 Williston, ND 58802-2045
TAXING DISTRICT: 01/01/10

01-310-00-00-01-020 L 2 B 1, Hollen Subdivision, City of Williston
OWNER: Derrick C & Christi R Burnett
0.60 acres 5252 141st Ave NW
Williston, ND 58801
TAXING DISTRICT: 01/01/10

ADD SAWVELL SUBDIVISION

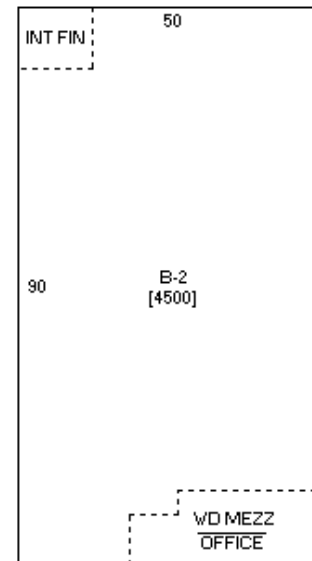
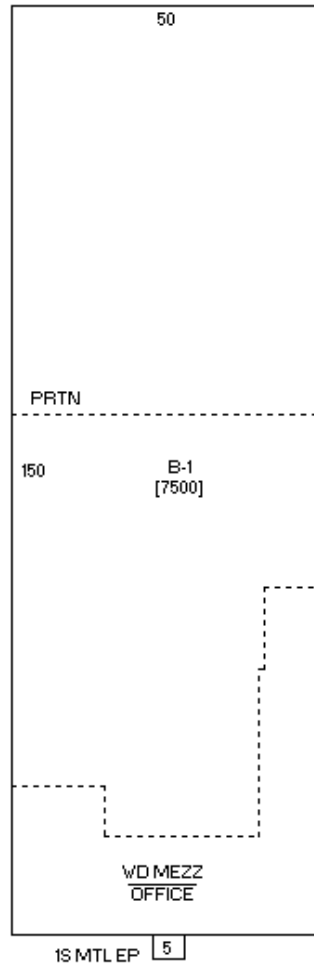
01-582-00-00-01-000 B 1, Sawvell Subdivision, City of Williston
OWNER: James D Christianson
0.000 acres PO Box 297
Williston, ND 58802-0297
TAXING DISTRICT: 01/01/10

01-582-00-00-02-000 B 2, Sawvell Subdivision, City of Williston
OWNER: Peter W & Karianne L Bradley
0.000 acres 4406 2nd Ave W
Williston, ND 58801
TAXING DISTRICT: 01/01/10

NOTE: These changes are for the 2013 assessment

Note Title: INSPECTION NOTES

FIELD CHECKED 7/14/2020, PARCEL IS 2 STEEL BUILDINGS, THE NOTES FROM VANGUARD INDICATED THEY WERE IN BELOW NORMAL CONDITION, BUT THEY ARE ON AS POOR. I DO NOT AGREE WITH POOR CONDITION, THE SIDING IS FADED, BUT THE STRUCTURE SEEMS FINE AND IS OBVIOUSLY USEABLE. I AM CHANGING IT TO BELOW NORMAL. NO OTHER CHANGES, KLG



3114 1ST AVE W, WILLISTON

Deed: B & N PROPERTIES LLC

Map Area: C-Metal Shop

Checks/Tags:

Contract:

Route: 014-050-620

Lister/Date: JLH, 06/19/2013

CID#:

Tax Dist: 01-07-10

Review/Date: TG, 09/08/2013

DBA: WESTERN STAR GYMNASTICS

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: THOMAS 2ND ADD

Urban / Commercial

Legal: CITY OF WILLISTON | THOMAS SUB DIV | N 1/2 L4 L5 & S1/2 L6 B 1

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$10)
SqFt Dim	200.00	200.00	312.00	312.00						C-3.50	\$3.50						
Sub Total						62,400.00	1.433					\$218,400	0%	0%	0%	\$0	\$218,400
Grand Total						62,400.00	1.433					\$218,400					\$218,400

Street

Utilities

Zoning

Land Use

SqFt Dim	Paved-No Alley	City	Light Industrial	Not Applicable
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Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2023
11/29/2022	\$595,000	D000	901456	3/11/2016	CALT-16-012	N	\$14,000	Com-Int-Remodel	Land	\$218,400	\$0	\$0	\$218,400
12/01/2006	\$0	D007	WD 641106	8/8/2007	2811	N	\$0	Com-Int-Remodel	Dwlg		\$0	\$0	
				9/29/1993	6798	N	\$44,000	Com-Add'n	Impr	\$318,850	\$0	\$0	\$323,460
				2/6/1992	6270	N	\$3,054	Com-Int-Remodel	Total	\$537,250	\$0	\$0	\$541,860

Precomputed Structure

Verticals

Plumbing

Occ. Code	611	Fig & Fdtn	Reinforced Concrete w/o Bsmt	12"								Toilet Room	2	
Occ. Descr.	Metal Retail Store - Steel Frame	Exterior wall	Metal/ Stl/ Insul (<50' Wide)	14								Water Closet	2	
Price Code	611	Interior wall	Drywall or Equiv.	0			Metal Liner	0				Urinal - Wall	1	
Price Descr.	Metal Retail Store - Steel Frame	Pilasters										Lavatory	2	
Year Built	1979	Wall facing										Sink-Kitchen	1	
EFF Age/Yr	45/ 1979	Windows	Incl. w / Base	1										
Depr. Table	3	Fronts/Doors	Incl. w / Base	Average										

Horizontals

Adjustments

Basement														
Roof	Metal/ Stl/ Insul (< 50' Wide)													
Ceiling	Unfinished	1	Suspended Blk-Mineral	1								Ceiling - none	4,240	AVG
Struct. Floor	4" R'Concrete	1												
Floor Cover	Carpet	1	Vinyl Tile-Solid	1										
Partitions	Retail Store(Small)	1												
Framing	Steel - Average	1												
HVAC	Combination FHA - AC	1												
Electrical	Retail Store (Small)	1												
Sprinkler														

Obsolescence

Functional:	External:	Other:				
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Commercial Building TOTAL Value

\$142,230

Precomputed Addition		Verticals					Plumbing				
Occ. Code	604	Ftg & Fdtn	inforced Concrete w/o Bsmt	12"							
Occ. Descr.	Metal Office	Exterior wall	Metal/ Stl/ Insul (<50' Wide)	14							
Price Code	604	Interior wall	Drywall or Equiv.	0							
Price Descr.	Metal Office	Pilasters									
Year Built	1994	Wall facing									
EFF Age/Yr	30/ 1994	Windows	Incl. w / Base	1							
Depr. Table	1	Fronts/Doors	Incl. w / Base	Average							
Condition	BL NML	Horizontals									
Grade Mult.	1.240	Basement									
Phy-Depr.	35	Roof	Metal/ Stl/ Insul (< 50' Wide)								
Description	A-1	Ceiling	Suspended Blk-Mineral	1							
Style	Metal - Steel	Struct. Floor	4" R'Concrete	1							
Width	40	Floor Cover	Carpet	1							
Grade	5	Partitions	Office Buildings	1							
Base	2,000	Framing	Steel - Average	1							
Basement	0	HVAC	Combination FHA - AC	1							
Decorative Front	No	Electrical	Office Buildings (General)	1							
GBA	7000	Sprinkler									
		Obsolescence									
		Functional:	External:	Other:							

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023	AFTER LOCAL	Appr	Urban	Comm	\$218,400	\$0	\$323,460	\$0	\$541,860
2022	Lodges, Clubs, etc w/Exemptions applied:	Appr	Urban	Comm	\$218,400 \$0	\$0 \$0	\$303,660 \$0	\$0 \$0	\$522,060 \$0
2021	Lodges, Clubs, etc w/Exemptions applied:	Appr	Urban	Comm	\$218,400 \$0	\$0 \$0	\$336,900 \$0	\$0 \$0	\$555,300 \$0
2020	FINAL AFTER COUNTY BOE w/Exemptions applied:	Appr	Urban	Comm	\$218,400 \$0	\$0 \$0	\$312,400 \$0	\$0 \$0	\$530,800 \$0
2019	Lodges, Clubs, etc w/Exemptions applied:	Appr	Urban	Comm	\$218,400 \$0	\$0 \$0	\$312,400 \$0	\$0 \$0	\$530,800 \$0
2018	Lodges, Clubs, etc w/Exemptions applied:	Appr	Urban	Comm	\$109,200 \$0	\$0 \$0	\$314,100 \$0	\$0 \$0	\$423,300 \$0
2017	w/Ex: \$0 Total; \$0 Land; \$0 Dwlg; \$0 Impr.;	Appr	Urban	Comm	\$109,200	\$0	\$333,500	\$0	\$442,700
2016		Appr	Urban	Comm	\$109,200	\$0	\$333,500	\$0	\$442,700
2015	COUNTY COMMERCIAL, WILLISTON TWP, T	Appr	Urban	Comm	\$109,200	\$0	\$333,500	\$0	\$442,700
2014	USED CAMA FOR ALL WILLISTON & ALL CC	Appr	Urban	Comm	\$109,200	\$0	\$317,600	\$0	\$426,800
2013	CERTIFIED MAP AREAS 1-54 ONLY	Appr	Urban	Comm	\$9,100	\$0	\$0	\$0	\$9,100
2011	2011: USED CAMA VALUES FOR MAP ARE	Appr	Urban	Comm	\$9,100	\$0	\$0	\$0	\$9,100
2010	2010; USED CAMA VALUES FOR MAP ARE	Appr			\$9,100	\$0	\$0	\$0	\$9,100
2007	Not All Values Actually Used - 1st year "wo	Appr			\$9,400	\$0	\$0	\$0	\$9,400

Notes:

Note Title: VAI

VAI 06/19/2013 -

B-1: BUILT IN 1979. THE FRONT 30' X 40' HAS ENTRY, OFFICE, AND BATHROOMS. THE REMAINING AREA (40' X 105') IS ALL OPEN GYMNASISTICS AREA. HAS LOWER/AVERAGE QUALITY FINISH AND IN NORMAL/BELOW NORMAL CONDITION. HAS FHA/AC.

A-1: BUILT IN 1994. THE FRONT 8' X 40' HAS (2)-ROOMS OPEN TO B-1'S GYMNASISTICS AREA - LOWER QUALITY. THE REMAINING AREA (32' X 40') HAS OFFICE SPACE WITH BATHROOM - ALL AVG QUALITY. HAS FHA/AC.

Note Title: ABATEMENT/ASSESSORS ERROR

8/25/16 ha - APPLIED FOR TAX EXEMPTION FOR 2014, 15, 16

Notes:

- ASSESSORS ERROR DONE FOR '16 - FULL EXEMPTION
- 2014-15, ADDITION WAS RENTED OUT - DOES NOT QUALIFY FOR EXEMPTION - 2000 SQ FT
 - 2014: 2000 SQ FT = APPROX 30% OF PROPERTY = \$155,300 FOR STRUCTURE, \$32,800 FOR LAND, \$4000 FOR PAVEMENT: TOTAL = \$192,100
 - 2015: 5% DECREASE ON LAND = \$31,100: TOTAL = \$190,400

10/18/16 - ABATEMENT APPROVED
 CREDIT OF \$1947.82 FOR 2014
 CREDIT OF \$1816.92 FOR 2015

Note Title: PRIVILEGED EXEMPTION

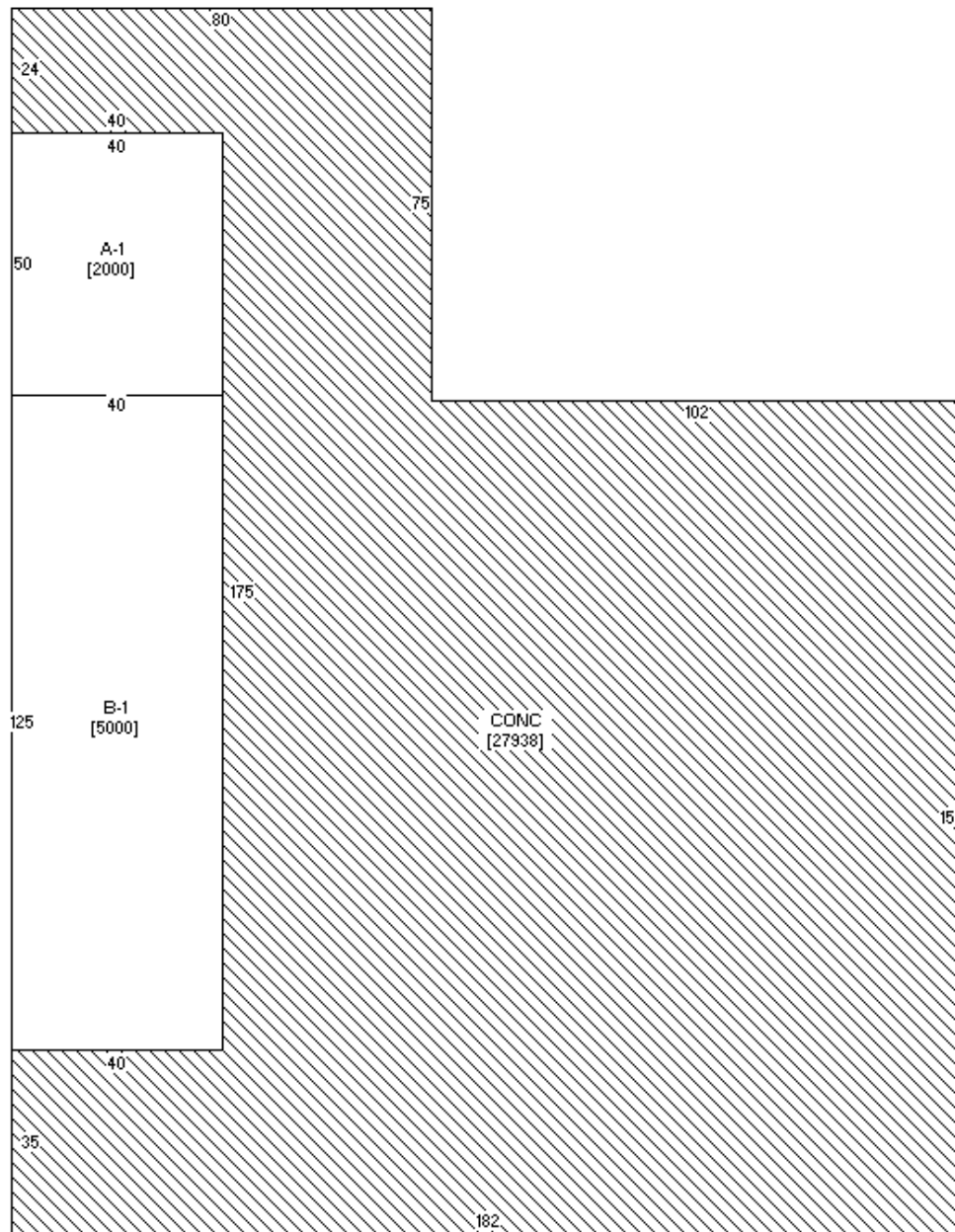
2019 PRIVILEGED EXEMPTION, PARCEL APPROVED AS A NON-PROFIT CLUB, KLG
 2020 PRIVILEGED EXEMPTION, PARCEL APPROVED AS A NON-PROFIT CLUB, KLG
 2021 PRIVILEGED EXEMPTION, PARCEL APPROVED AS A NON-PROFIT CLUB, SE
 2022 PRIVILEGED EXEMPTION, PARCEL APPROVED AS A NON-PROFIT CLUB, KLG
 2023 PRIVILEGED EXEMPTION WAS NOT RETURNED, THIS PARCEL HAS SOLD, REMOVED EXEMPTION, KLG

Note Title: INSPECTION NOTES

FIELD CHECKED 7/15/2020, PARCEL IS A STEEL OFFICE WITH A WAREHOUSE TYPE AREA, THE BACK PART IS MOSTLY OPEN SPACE WITH DIFFERENT GYM EQUIPMENT, DREW IN ASPH AND CORRECTED SIZE, NO OTHER CHANGES, KLG

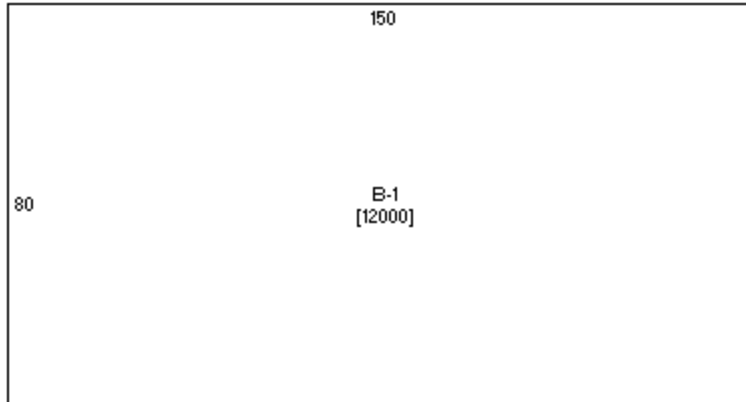
Permit Details:

Permit Date Tagged	Reason	Number	Amount	Comments
			Date To Check	
3/11/2016 No	Com-Int-Remodel	CALT-16-0123	\$14,000	BUILDING NEW WALL AND DEMOLISHING INTERIOR OF PART OF THE BUILDING
8/8/2007 No	Com-Int-Remodel	2811	\$0	Bathroom fo Eagle River Chiropractic
9/29/1993 No	Com-Add'n	6798	\$44,000	
2/6/1992 No	Com-Int-Remodel	6270	\$3,054	



Bldg / Addn	Description (RCN \$692,165)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Ag. Fctr%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$10)
Bldg	O 601 —Metal Warehouse - Rigid Steel Frarr													
Com	P 601 —Metal Warehouse - Rigid Steel Frarr	12,000												
V	Ftg & Fdtn													
	Reinforced Concrete w/o Bsmt - 12"	460	81.30											
	Sub Total			\$37,398										
V	Exterior Wall													
	Mtl/ Stl/ Insul (80'-99' Wide) - 20	460	214.00											
	Sub Total			\$98,440										
V	Interior Wall													
	Metal Liner - 8	460	27.20											
	Unfinished - 12	460												
	Sub Total			\$12,512										
V	Windows													
	Incl. w / Base - 1	460												
	Sub Total			\$0										
V	Fronts/Doors													
	Incl. w / Base - Average	460												
	Sub Total			\$0										
	Verticals Sub Total		12.36	\$148,350										
H	Roof													
	Metal/ Stl/ Insul (80'-99' Wide) - Yes	12,000	10.70											
	Sub Total			\$128,400										
H	Ceiling													
	Unfinished - 1	12,000												
	Sub Total			\$0										
H	Struct. Floor													
	6" R'Concrete - 1	12,000	5.95											
	Sub Total			\$71,400										
H	Framing													
	Steel - Average - 1	1												
	Sub Total			\$0										
H	HVAC													
	In-Floor Heat (Simple) - 1	12,000	4.00											
	Sub Total			\$48,000										
H	Electrical													
	Warehouse - 1	12,000	3.00											
	Sub Total			\$36,000										
	Horizontals Sub Total		23.65	\$283,800										
Plmb	Rough Plumbing - AVG	1	\$5,000.00	\$5,000										
	Plumbing Sub Total			\$5,000										
	Building Sub Total			\$437,150	1.550	2011	13	0	0	0	0	\$589,497	1.360	\$801,720

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023	Lodges, Clubs, etc w/Exemptions applied:	Appr	Urban	Comm	\$91,000 \$0	\$0 \$0	\$873,970 \$0	\$0 \$0	\$964,970 \$0
2022	AFTER LOCAL	Appr	Urban	Comm	\$91,000	\$0	\$661,910	\$0	\$752,910
2021		Appr	Urban	Comm	\$155,400	\$0	\$620,670	\$0	\$776,070
2020	FINAL AFTER COUNTY BOE	Appr	Urban	Comm	\$155,400	\$0	\$626,000	\$0	\$781,400
2019	FINAL VALUE PRIOR TO CBOE	Appr	Urban	Comm	\$155,400	\$0	\$626,000	\$0	\$781,400
2018		Appr	Urban	Comm	\$155,400	\$0	\$662,200	\$0	\$817,600
2017	CAMA VALUES - USED FOR CITIES, MISSOU	Appr	Urban	Comm	\$155,400	\$0	\$703,000	\$0	\$858,400
2016		Appr	Urban	Comm	\$155,400	\$0	\$704,900	\$0	\$860,300
2015	COUNTY COMMERCIAL, WILLISTON TWP, 1	Appr	Urban	Comm	\$155,400	\$0	\$704,900	\$0	\$860,300
2014	USED CAMA FOR ALL WILLISTON & ALL CC	Appr	Urban	Comm	\$155,400	\$0	\$671,400	\$0	\$826,800
2013	CERTIFIED MAP AREAS 1-54 ONLY	Appr	Urban	Res	\$0	\$0	\$0	\$0	\$0



Sketch 1 of 1

Notes:

Note Title: VAI

VAI 04/15/2013 - CHANGED FROM RES TO COMM PER SHAWNA.

VAI 06/18/2013 -

B-1: BUILT IN 2011. CURRENTLY VACANT AND FOR SALE - ASKING PRICE IS \$1,500,000. ALL OPEN WAREHOUSE AREA WITH CONC FLOORS, INSULATED WALLS WITH 8' HIGH PERIMETER MTL LINER, INSULATED CEILINGS WITH NO LINER, AND HW-FLOOR HEAT. HAS ROUGH PLUMBING ONLY.

Note Title: INSPECTION NOTES

FIELD CHECKED 7/13/2020, PARCEL IS IN AVERAGE CONDITION FOR ITS AGE AND SEEMS TO RECEIVE BASIC MAINT, IT APPEARS TO BE VACANT AT THIS TIME, NO CHANGES, KLG

Note Title: LISTING

LISTED ON LOOPNET 10/2020

\$1,200,000, 7% CAPRATE, \$100/SF

EXECUTIVE SUMMARY

WE OWN THE BUILDING AND THE BUSINESS THAT OPERATES IN THE BUILDING. WE USE THIS BUILDING AS STORAGE ONLY AND JUST DON'T NEED THIS SPACE ANYMORE AS ALL OF OUR

Notes:

OF OUR BUSINESS CAN FIT IN THE BUILDING NEXT TO IT. I'M SELLING THIS PROPERTY FROM OKLAHOMA CITY AND WILL COORDINATE WITH OUR LOCAL ONSITE STAFF TO SHOW YOU AROUND THE BUILDING FOR SALE. WE HAVE TWO OTHER PROPERTIES FOR SALE THAT CAN BE PART OF A BULK/PORTFOLIO SALE.

PROPERTY FACTS

PRICE	\$1,200,000	RENTABLE BUILDING AREA	12,000 SF
PRICE PER SF	\$100	NO. STORIES	1
SALE TYPE	INVESTMENT	YEAR BUILT	2015
CAP RATE	7%	TENANCY	SINGLE
SALE CONDITIONS	BULK/PORTFOLIO SALE	NO. DRIVE IN / GRADE-LEVEL DOORS	2
PROPERTY TYPE	INDUSTRIAL	OPPORTUNITY ZONE	NO
BUILDING CLASS	B		

Note Title: 2022 BOE

June 8, 2022
W HARVEY SPARKMAN LLC

PO BOX 96558

OKLAHOMA CITY, OK 73143-6558
Parcel ID #:

Legal Description:
01-652-00-36-84-300

SUNNY ACRES SUB

CITY OF WILLISTON

Property Owner:

A correction regarding the above noted property was presented to the

Williams County Board of Equalization. We are writing to inform you that after

review of the issue the board has decided to change your assessment from

\$752,910 to \$0 due to this property not receiving a notice of increase.

Also included with this letter is notice of the Escaped Assessment hearing

on July 15' at 9am at the Williams County Administration Building, Conference

Room A.

If you have further questions, please feel free to contact us at the above number.

Thank you,

Note Title: PRIVILEGED EXEMPTION

2023 PRIVILEGED EXEMPTION, PARCEL APPROVED AS A NON-PROFIT CLUB, SE

Permit Details:

Permit Date Tagged	Reason	Number	Amount	Date To Check	Comments
1/18/2023 No	Mechanical	23-000036	\$0	1/1/2023	MECHANICAL COMMERCIAL RENOVATION
1/18/2023 No	Mechanical	23-000035	\$0	1/1/2023	EXTENDING GAS LINE
1/17/2023 Yes	Plumbing	23-000032	\$0	1/1/2023	DRINKING FOUNTAIN, 2 TOILETS, 2 LAVS, KITCHEN SINK, UTILITY SINK, WATER HEATER
1/5/2023 Yes	Com-Int-Remodel	22-002118	\$57,688	1/1/2023	RENOVATION OF METAL BUILDING INTO GYMNASICS FACILITY. RESTROOM PLUMBING IS ROUGHED IN, EXISTING IN FLOOR HEAT, NO CHANGES TO THE HVAC

Exempt Reason	Start Year End Date	Base Land Value Exempt Land Value	BaseDwlg Value Exempt Dwlg Value	Base Impr Value Exempt Impr Value	Base Other Value Exempt Other Value	Exempt Acres CSR Points
Lodges, Clubs, etc	2023 01/01/2024	\$91,000 \$91,000	\$0 \$0	\$853,290 \$853,290	\$0 \$0	0.000 0.000
Total Exempt Values		\$91,000	\$0	\$853,290	\$0	

5085 139TH AVE N.W., WILLISTON

Deed: RCS - 85 WEST LLC

Map Area: C-Williston City

Checks/Tags:

Contract:

Route: 007-050-27A

Lister/Date: CW, 08/08/2013

CID#:

Tax Dist: 01-07-10

Review/Date: CJ, 10/09/2013

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: SUBLOTS & OUTLOTS - CITY OF WILLISTON

Urban / Commercial

Legal: CITY OF WILLISTON | SUBLOT IN SEC 20 | SUBLOT 5

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$10)
Acre X Rate						348,480.00	8.000			C-6.10	\$65,000.00					-\$5,000	
Subtotal						348,480.00	8.000					\$520,000	0%	0%	0%	-\$5,000	\$515,000
Acre X Rate						34,848.00	0.800			NONE	\$0.00					\$0	
Subtotal						34,848.00	0.800					\$0	0%	0%	0%	\$0	\$0
Grand Total						383,328.00	8.800					\$520,000					\$515,000

Street

Utilities

Zoning

Land Use

Acre X Rate	None	None	Not Applicable	Not Applicable
Acre X Rate	None	None	Not Applicable	Not Applicable

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2023
04/21/2021	\$7,000,000	D023	884582	8/5/2014	SPRK-13-127	N	\$0	Misc	Land	\$515,000	\$0	\$0	\$515,000
									Dwlg		\$0	\$0	
									Impr	\$288,250	\$0	\$0	\$303,030
									Total	\$803,250	\$0	\$0	\$818,030

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023	AFTER LOCAL	Appr	Urban	Comm	\$515,000	\$0	\$303,030	\$0	\$818,030
2022	AFTER LOCAL	Appr	Urban	Comm	\$515,000	\$0	\$346,230	\$0	\$861,230
2021		Appr	Urban	Comm	\$515,000	\$0	\$316,430	\$0	\$831,430
2020	FINAL AFTER COUNTY BOE	Appr	Urban	Comm	\$515,000	\$0	\$302,400	\$0	\$817,400
2019	FINAL VALUE PRIOR TO CBOE	Appr	Urban	Comm	\$515,000	\$0	\$296,500	\$0	\$811,500
2018		Appr	Urban	Comm	\$515,000	\$0	\$282,500	\$0	\$797,500
2017	CAMA VALUES - USED FOR CITIES, MISSOU	Appr	Urban	Comm	\$515,000	\$0	\$282,500	\$0	\$797,500
2016		Appr	Urban	Comm	\$515,000	\$0	\$300,900	\$0	\$815,900
2015	COUNTY COMMERCIAL, WILLISTON TWP, 1	Appr	Urban	Comm	\$515,000	\$0	\$300,900	\$0	\$815,900
2014	USED CAMA FOR ALL WILLISTON & ALL CC	Appr	Urban	Comm	\$515,000	\$0	\$286,600	\$0	\$801,600

Notes:

Note Title: VAI

VAI 08/14/2013 - CHANGED FROM RES TO COMM PER DARCY.

PAVING ONLY ASSESSED HERE - CW

VAI 12/27/2013 - CHANGED PIN FROM 01-798-54-01-20-010 TO 01-797-54-01-20-030 PER DENELL.

Note Title: ASSESSOR'S ERROR - 2013

MEMO

DATE: August 5, 2013

TO: Beth Innis, Williams County Auditor

FROM: Williams County Valuation & Equalization

SUBJECT: Assessor's Error 57-14 NDCC

I recently became aware of an Assessor's error on the parcel listed below. The nature of the error is:

Valued entered as Assessed instead of True & Full

Notes:

Identification Number: 01-798-54-01-20-010
Owner's Name: Baker Hughes Oilfield Opr, Inc
Legal Description: Unplatted Sec 20 T154 R101

W 528 S2NENE Ex DD PT

City of Williston

The True and Full Value for the year 2013 involved is:

Land	\$1420	Structure	\$0	Total	\$1420
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The True and Full Value for the year 2013 should be:

Land	\$710	Structure	\$0	Total	\$710
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In accordance with the above noted Chapter, Correction of Assessments of Property, would you please make the necessary changes. Thank you for your cooperation on this matter. If I can be of further assistance please contact me.

Note Title: INSPECTION NOTES

FIELD CHECKED 6/19/2020, PARCEL IS THE BACK PART OF THE BAKER HUGHES YARD. CORRECTED SQ FT OF CONC ON THE ROLL BASED ON AERIALS, NO OTHER CHANGES, KLG

Note Title: 2022 BOE LETTER

May 3, 2022

RCS - 805 WEST LLC
371 CENTENNIAL PKWY
LOUISVILLE, CO 80027-1301

Parcel ID #: 01-797-54-01-20-025 & -20-030
Legal Description: CITY OF WILLISTON SUBLOTS SEC 20 T154 R 101 | SUBLOT 3 & 4 IN NE & SUBLOT 5
True & Full Value:
-025: Land: \$716,300 Imp: \$14,550,090 Total: \$15,266,390
-030: Land: \$515,000 Imp: \$346,230 Total: \$861,230
Total: \$ 16,127,620

RCS - 805 WEST LLC

Your Concerns regarding the above noted property were considered by the City of Williston Board of Equalization. We are writing to inform you that after review of the issue the board has decided to correct the value to:

-025: Land: \$716,300	Imp: \$13,162,000	Total: \$13,878,300
-030: Land: \$515,000	Imp: \$346,230	Total: \$861,230
Total: \$ 14,739,530		

;based on the information currently available.

If you do not agree with the action taken, you may attend the Williams County Board of Equalization meeting and voice your concerns there. The Williams County Equalization meeting is on June 7th at 10:00 AM in the Williams County Commission room.

If you have further questions, please feel free to contact us at the above number.

Thank you,

Notes:

Kristi Gutierrez
 City of Williston Assessor

June 2, 2021

RCS 805 WEST LLC
 371 CENTENNIAL PKWY
 LOUISVILLE, CO 80027-1301
 Parcel ID #:01-797-54-01-20-025 & 01-797-54-01-20-030

Legal Description:
 CITY OF WILLISTON | SUBLOTS SEC 20 T154 R 101 | SUBLLOT 3 & 4 IN NE
 CITY OF WILLISTON | SUBLLOT IN SEC 20 | SUBLLOT 5

True & Full Value:

-20-025: \$13,878,300, -20-030: \$ 861,230, Total: \$14,739,530

Your Concerns regarding the above noted properties were considered by the Williams County Board of Equalization. We are writing to inform you that after review of the issue the board has decided to leave your property as assessed, based on the information currently available.

If you have further questions, please feel free to contact us at the above number.

Thank you,

Kristi Gutierrez
 Williams County Assessor

Permit Details:

Permit Tagged	Date	Reason	Number	Amount	Date To Check	Comments
No	8/5/2014	Misc	SPRK-13-1276	\$0	1/1/2015	SPRINKLER