



**CITY BOARD OF EQUALIZATION  
AGENDA**

**MANDAN CITY COMMISSION  
APRIL 30, 2013  
ED "BOSH" FROEHLICH MEETING ROOM  
5:30 P.M.**

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ROLL CALL: Roll call of City Commissioners.

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

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

ADJOURN:



# CITY OF MANDAN

MANDAN CITY HALL - 205 2nd Avenue NW  
MANDAN, NORTH DAKOTA 58554  
701-667-3215 • FAX: 701-667-3223 • [www.cityofmandan.com](http://www.cityofmandan.com)

## CITY DEPARTMENTS

|                               |          |
|-------------------------------|----------|
| ADMINISTRATION                | 667-3215 |
| ASSESSING/BUILDING INSPECTION | 667-3230 |
| BUSINESS DEVELOPMENT          | 667-3485 |
| CEMETERY                      | 667-6044 |
| ENGINEER/PLANNING & ZONING    | 667-3225 |
| FINANCE                       | 667-3213 |
| FIRE                          | 667-3288 |
| HUMAN RESOURCES               | 667-3217 |
| LANDFILL                      | 667-0184 |
| MUNICIPAL COURT               | 667-3270 |
| POLICE                        | 667-3455 |
| PUBLIC WORKS                  | 667-3240 |
| WASTEWATER TREATMENT          | 667-3278 |
| SPECIAL ASSESSMENTS           | 667-3271 |
| UTILITY BILLING               | 667-3219 |
| WATER TREATMENT               | 667-3275 |

## CITY BOARD OF EQUALIZATION APRIL 30, 2013

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|--|------------|
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| FINANCE                       | 667-3213 |
| FIRE                          | 667-3208 |
| HUMAN RESOURCES               | 667-3217 |
| LANDFILL                      | 667-0184 |
| MUNICIPAL COURT               | 667-3270 |
| POLICE                        | 667-3455 |
| PUBLIC WORKS                  | 667-3240 |
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**TO: MAYOR VAN BEEK & MANDAN CITY COMMISSIONERS**

**FROM: RICHARD L BARTA/CITY ASSESSOR**

**DATE: APRIL 30, 2013**

**SUBJECT: 2013 ANNUAL ASSESSMENT REPORT**

This 2013 annual report of the Mandan Assessing Division is a summary of the 2013 assessment roll and a review of what has occurred in terms of real estate value and appraisal activity of this division through December 2012. The market value of taxable real property, property transfers, sales, new construction and annexations all combine to give a tax base for Mandan's 2013 property tax year. This condensed report is a summary of the final assessment roll. Any changes in value that the Local, County or State Boards of Equalization may make will be reflected in the final assessment.

The 2013 assessment roll total market value after exemptions is \$1,113,379,800.00. This is an increase from the 2012 assessment roll total of \$110,621,600.00 or 10.07%. Of this increase, new construction contributed \$56,787,060.00; existing property values contributed \$1,056,592,740.00; the balance is attributed to pro-rations, abatements and changes in assessments. An extensive review of existing properties indicated that an update in market values was needed to accurately reflect Mandan's increasing market and to comply with North Dakota State Tax Department guidelines. This review indicated existing commercial properties including raw land, saw an average increase of 14.71%, and existing residential properties saw an average increase of 6.8 %. Adjustments have been made to many individual properties within all classes of real estate.

When the Notices of Increase were mailed, we had a total of 328 street appraisals. And, as of April 26, 2013, we have 300 parcels that we were not able to walk through and verify the data.

Procedures of assessment and appraisal are conducted under guidance from the North Dakota Tax Commissioner's Office, the North Dakota Century Code and nationally recognized standards of mass appraisal of real property. The Mandan Assessing Division respectfully recommends that the assessment roll be approved as submitted. Should anyone appear before the Board to protest an assessment in the 2013 report, the Mandan Assessing Division will review their values and only reconsider those who have indicated concerns about their values.

**Also, the following individuals have contacted our office:**

Friday April 26, 2013 we have received no letters of protest, and all calls that were received in our office were handled in a timely manner by our staff, whether it was just going over things on the phone, or setting up appointments to have re-assessments done.

| TAXING DISTRICT      | ACRES  | TRUE AND FULL VALUES | TRUE & FULL VALUE LESS EXEMPTION | ASSESSED VALUES | TAXABLE BFR HMSTD CR | HMSTD CR ALLOWANCE | TAXABLE AFTR HMSTD CR |
|----------------------|--------|----------------------|----------------------------------|-----------------|----------------------|--------------------|-----------------------|
| TOTAL CITY           |        |                      |                                  |                 |                      |                    |                       |
| AGRICULTURAL LAND    | 622.02 | 120,600              | 120,600                          | 60,300          | 6,030                | 0                  | 6,030                 |
| RESIDENTIAL PROPERTY |        |                      |                                  |                 |                      |                    |                       |
| LAND/LOTS            |        | 96,861,047           | 95,569,147                       | 47,784,574      | 4,301,992            | 0                  | 4,301,992             |
| STRUCTURES           |        | 801,956,068          | 764,253,448                      | 382,126,727     | 34,392,780           | 400,628            | 33,992,152            |
| TOTAL                |        | 898,817,115          | 859,822,595                      | 429,911,301     | 38,694,772           | 400,628            | 38,294,144            |
| COMMERCIAL PROPERTY  |        |                      |                                  |                 |                      |                    |                       |
| LAND/LOTS            |        | 94,139,153           | 85,083,453                       | 42,541,727      | 4,254,173            | 0                  | 4,254,173             |
| STRUCTURES           |        | 242,664,432          | 168,268,903                      | 84,134,454      | 8,413,449            | 452                | 8,413,997             |
| TOTAL                |        | 336,803,585          | 253,352,356                      | 126,676,181     | 12,667,622           | 452                | 12,667,170            |
| TOTALS               | 622.02 | 1,237,856,400        | 1,113,379,800                    | 556,689,900     | 51,367,133           | 401,080            | 50,966,053            |
| NUMBER OF PARCELS    |        |                      |                                  |                 |                      |                    |                       |
| LAND/LOTS            | 9      | 6,988                | 735                              | 7,751           | 874                  | 7,789              | 117                   |
| STRUCTURES           | 0      | 5,708                | 710                              | 6,437           |                      |                    |                       |
| Grand Total Parcels: | 8,281  |                      |                                  |                 |                      |                    |                       |

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CHANGES IN MARKET VALUES  
 WORKSHEET  
 FOR YEAR 2012

- REASON FOR CHANGES:  
 1. TAXABLE/NONTAXABLE  
 2. LOCALLY/STATE ASSESSED  
 3. NEW CONSTR/DEMOLISHED  
 4. ANNEXED  
 5. CHANGE IN CLASSIFICATION  
 6. NEW CONSTR/DEMOL OF EXMPT  
 7. ANNEXED EXEMPT

| PARCEL NUMBER | FARMLAND                           | BUSINESS-INDUSTRIAL   |   | RESIDENTIAL  |   | REASON    |  |        |            |           |
|---------------|------------------------------------|---|---|--|---|-----------|--|--------|------------|-----------|
|               |                                    | ASSESSED VALUATION RESULTING FROM CHANGES INCREASED DECREASED | LOTS, TRACTS AND LEASED SITES INCREASED DECREASED | BUSINESS-INDUSTRIAL STRUCTURES INCREASED DECREASED | LOTS, TRACTS AND LEASED SITES INCREASED DECREASED |           | RESIDENTIAL STRUCTURES INCREASED DECREASED |        |            |           |
| 12 07664 1    | ASSESSMENT DISTRICT: ZACHWEIER'S   |   |   |  |   | 3         |  |        |            |           |
|               | RESIDENTIAL REMODELING & ADDITIONS |   |   |  |   | 1         |  |        |            |           |
| 12 07671 1    |                                    |   |   |  |   | 3         |  |        |            |           |
| 12 07676 1    |                                    |   |   |  |   |           |  |        |            |           |
| DECKS         |                                    | 165,400   | 7,241,400   | 3,324,600  | 14,013,800  | 1,173,400 | 5,488,400                                  | 56,400 | 30,043,460 | 1,406,800 |
| GRAND TOTAL   |                                    | 165,400   | 3,916,800   |  | 12,840,400  |           | 5,432,000                                  |        | 28,636,660 |           |
| DIFFERENCE    |                                    |   |   |  |   |           |  |        |            |           |

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STATE OF NORTH DAKOTA  
OFFICE OF STATE TAX COMMISSIONER

2012 - 2013 RATIO ADJUSTMENT WORKSHEET

COUNTY OR CITY: MANDAN

|  | COMMERCIAL  |             | RESIDENTIAL |             |
|--|-------------|-------------|-------------|-------------|
|  | 2012        | 2013        | 2012        | 2013        |
| 1. TRUE AND FULL VALUE   | 235,206,933 | 253,352,356 | 760,330,967 | 859,822,595 |
| 2. SUPPLEMENTARY ABSTRACT<br>2012 INCREASES                                |             | 21,255,200  |             | 35,531,860  |
| 3. 2012 DECREASES  | 4,663,400   |             | 1,463,200   |             |
| 4. ADJUSTED TRUE AND FULL VALUE<br>LINE 1 MINUS LINE 2 OR LINE 3           | 230,543,533 | 232,097,156 | 758,867,767 | 824,290,735 |
| 5. 2012 T&F/SALES RATIO  | 93.7 %      |             | 86.2 %      |             |
| 6. INDICATED MARKET VALUE<br>2012 LINE 4 / LINE 5                          | 246,044,326 |             | 880,357,038 |             |
| 7. 2013 T&F / MKT VAL RATIO<br>2013 LINE 4 / LINE 6                        |             | 94.3 %      |             | 93.6 %      |
| 8. MKT VALUE MINUS 2013 T&F<br>LINE 6 MINUS 2013 LINE 4                    |             | 13,947,170  |             | 56,066,303  |
| 9. INDICATED CHANGES NEEDED<br>TO REACH 100% VALUE<br>LINE 8 / 2013 LINE 4 |             | 6 %         |             | 7 %         |



**NEW CONSTRUCTION INCREASES FOR CITY OF MANDAN**

**COMMERCIAL PROPERTY:**

|             |                 |
|-------------|-----------------|
| LAND:       | \$7,241,400.00  |
| STRUCTURES: | \$14,013,800.00 |
| TOTAL:      | \$21,255,200.00 |

**RESIDENTIAL PROPERTY:**

|             |                 |
|-------------|-----------------|
| LAND:       | \$5,488,400.00  |
| STRUCTURES: | \$30,043,460.00 |
| TOTAL:      | \$35,531,860.00 |

**TOTAL NEW CONSTRUCTION:**

|             |                 |
|-------------|-----------------|
| LAND:       | \$12,729,800.00 |
| STRUCTURES: | \$44,057,260.00 |
| TOTAL:      | \$56,787,060.00 |

**21012 LIST OF NEW SUBDIVISIONS**

HEART RIDGE 2ND ADDITION  
KEIDEL'S SOUTH HEART TERRACE 2ND  
REPLAT PART OF LOT 2 BLOCK 1 LAKEWOOD 1ST  
LAKEWOOD 6TH ADDITION  
LAKEWOOD 7TH ADDITION  
LAKEWOOD COMMERCIAL PARK 5TH ADDITION  
MEADOW'S 5TH ADDITION  
MEADOW'S 6TH ADDITION  
MISSOURI VALLEY ADDITION  
NORTH PRAIRIE ADDITION  
PLAINVIEW HEIGHTS 13TH ADDITION  
RAMBLEWOOD 12TH ADDITION  
RAMBLEWOOD 13TH ADDITION  
LIVING WATER ADDITION

CITY OF MANDAN, NORTH DAKOTA  
 PERMITS ISSUED FROM 1/01/2012 TO 12/31/2012

| CATEGORY                                  | #PERMITS ISSUED | #UNITS | FEE        | VALUE       | PERMITS | YTD#  | YTD#       | YTD         | YTD   |
|---|-----------------|--------|------------|-------------|---------|-------|------------|-------------|-------|
|   |                 |        |            |             |         | UNITS | UNITS      | FEE         | VALUE |
| 1 100 SINGLE FAMILY DWELLINGS             | 179             | 179    | 151,403.00 | 42,727,588  | 179     | 179   | 151,403.00 | 42,727,588  |       |
| 1 110 VARIANCE REQUEST                    | 1               | 0      | 55.00      | 0           | 1       | 0     | 55.00      | 0           |       |
| 1 120 TWO FAMILY DWELLINGS                | 4               | 8      | 2,896.00   | 793,408     | 4       | 8     | 2,896.00   | 793,408     |       |
| 1 130 FIREPLACE                           | 54              | 0      | 2,615.00   | 180,200     | 54      | 0     | 2,615.00   | 180,200     |       |
| 1 140 CONDOMINIUMS                        | 91              | 91     | 52,546.00  | 10,370,090  | 91      | 91    | 52,546.00  | 10,370,090  |       |
| 1 150 MISCELLANEOUS                       | 17              | 0      | 1,181.00   | 143,160     | 17      | 0     | 1,181.00   | 143,160     |       |
| 1 160 NEW MOBILE HOMES - OWNED LOTS       | 4               | 4      | 1,085.00   | 129,500     | 4       | 4     | 1,085.00   | 129,500     |       |
| 1 170 TOWNHOUSE                           | 47              | 49     | 30,355.00  | 8,322,652   | 47      | 49    | 30,355.00  | 8,322,652   |       |
| 1 180 RESIDENTIAL REMODELING & ADDITIONS  | 109             | 1      | 14,435.00  | 1,911,349   | 109     | 1     | 14,435.00  | 1,911,349   |       |
| 1 190 FIREWORKS DISPLAY                   | 0               | 0      | .00        | 0           | 0       | 0     | .00        | 0           |       |
| 1 200 GARAGES                             | 32              | 0      | 3,386.00   | 644,240     | 32      | 0     | 3,386.00   | 644,240     |       |
| 1 205 GARAGE/SHOP                         | 5               | 0      | 2,375.00   | 494,400     | 5       | 0     | 2,375.00   | 494,400     |       |
| 1 210 GARAGE ADDITION                     | 2               | 1      | 192.00     | 15,840      | 2       | 1     | 192.00     | 15,840      |       |
| 1 215 ASSISTED LIVING/NURSING HOMES       | 1               | 78     | 24,787.00  | 6,000,000   | 1       | 78    | 24,787.00  | 6,000,000   |       |
| 1 220 SHEDS                               | 55              | 0      | 2,959.00   | 164,143     | 55      | 0     | 2,959.00   | 164,143     |       |
| 1 222 FOUR BARN                           | 2               | 0      | 444.00     | 82,600      | 2       | 0     | 444.00     | 82,600      |       |
| 1 230 SHOP                                | 2               | 0      | 203.00     | 29,000      | 2       | 0     | 203.00     | 29,000      |       |
| 1 240 APARTMENT BUILDINGS                 | 4               | 72     | 22,449.00  | 4,886,666   | 4       | 72    | 22,449.00  | 4,886,666   |       |
| 1 250 APARTMENT REMODELING/ADDITIONS      | 0               | 0      | .00        | 0           | 0       | 0     | .00        | 0           |       |
| 1 260 NEW COMMERCIAL & INDUSTRIAL BLDGS   | 24              | 0      | 185,349.00 | 43,540,347  | 24      | 0     | 185,349.00 | 43,540,347  |       |
| 1 280 COMMERCIAL REMODELING & ADDITIONS   | 32              | 0      | 32,470.00  | 6,291,034   | 32      | 0     | 32,470.00  | 6,291,034   |       |
| 1 300 NEW MOBILE HOMES - RENTED LOTS      | 39              | 0      | 9,925.00   | 1,434,636   | 39      | 0     | 9,925.00   | 1,434,636   |       |
| 1 320 REMODELING MOBILE HOMES-RENTED LOTS | 5               | 0      | 248.00     | 17,440      | 5       | 0     | 248.00     | 17,440      |       |
| 1 330 DECKS                               | 65              | 0      | 2,725.00   | 269,220     | 65      | 0     | 2,725.00   | 269,220     |       |
| 1 340 NEW PUBLIC BUILDINGS                | 0               | 0      | .00        | 0           | 0       | 0     | .00        | 0           |       |
| 1 360 REMODELING & ADDITIONS-PUBLIC BLDGS | 3               | 0      | 1,459.00   | 300,421     | 3       | 0     | 1,459.00   | 300,421     |       |
| 1 380 DEMOLITIONS COMMERCIAL              | 4               | 0      | 378.00     | 52,000      | 4       | 0     | 378.00     | 52,000      |       |
| 1 381 DEMOLITION                          | 9               | 0      | 573.00     | 62,000      | 9       | 0     | 573.00     | 62,000      |       |
| 1 382 SATELLITE DISH                      | 0               | 0      | .00        | 0           | 0       | 0     | .00        | 0           |       |
| 1 400 MOVING COMMERCIAL                   | 0               | 0      | .00        | 0           | 0       | 0     | .00        | 0           |       |
| 1 410 MOVING RESIDENTIAL                  | 2               | 0      | 75.00      | 18,000      | 2       | 0     | 75.00      | 18,000      |       |
| 1 500 SIGN                                | 29              | 0      | 1,523.00   | 329,732     | 29      | 0     | 1,523.00   | 329,732     |       |
| 1 900 FLOOD REDUCTION (2012)              | 0               | 0      | .00        | 0           | 0       | 0     | .00        | 0           |       |
| ** TOTALS                                 | 821             | 483    | 548,091.00 | 129,209,666 | 821     | 483   | 548,091.00 | 129,209,666 |       |
| 9 820 UTILITY PERMITS                     | 266             | 0      | 38,925.00  | 9,000       | 266     | 0     | 38,925.00  | 9,000       |       |
| 9 840 GAS PERMITS                         | 285             | 1      | 14,300.00  | 3,150       | 285     | 1     | 14,300.00  | 3,150       |       |
| 9 860 PLUMBING PERMITS                    | 442             | 78     | 33,960.00  | 888,916     | 442     | 78    | 33,960.00  | 888,916     |       |
| ** TOTALS                                 | 1,814           | 562    | 635,276.00 | 130,110,732 | 1,814   | 562   | 635,276.00 | 130,110,732 |       |

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