CITY OF MANDAN
"WHERE THE WEST BEGINS"

CITY BOARD OF EQUALIZATION AGENDA

MANDAN CITY COMMISSION
MAY 15, 2012
ED "BOSH" FROEHLICH MEETING ROOM
7:00 P.M.

ROLL CALL: Roll call of City Commissioners.

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

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

ADJOURN:

"WHERE THE WEST BEGINS"

CITY OF MANDAN

MANDAN CITY HALL - 205 2nd Avenue NW
MANDAN, NORTH DAKOTA 58554
701-667-3215 • *FAX: 701-667-3223* • 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
MAY 15, 2012

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2. ASSESSMENT TOTALS FOR ENTIRE CITY — PAGE 3
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TO: **MAYOR HELBLING & MANDAN CITY COMMISSIONERS**

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

DATE: **MAY 10, 2011**

SUBJECT: **2012 ANNUAL ASSESSMENT REPORT**

This 2012 annual report of the Mandan Assessing Division is a summary of the 2012 assessment roll and a review of what has occurred in terms of real estate value and appraisal activity of this division through December 2011. The market value of taxable real property, property transfers, sales, new construction and annexations all combine to give a tax base for Mandan's 2012 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 2012 assessment roll total market value is $1,002,758,200. This is an increase from the 2011 assessment roll total of $33,215,600 or 3.4%. Of this increase, new construction contributed $24,482,600; existing property values contributed $8,733,000; the balance is attributed to pro-rations, abatements and changes in assessments. Existing commercial properties saw an average increase of 3.4%; existing residential properties saw an average increase of 0.1%. 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 375 street appraisals. And, as of May 10, 2012, we have 340 parcels that we were not able to walk through and verify the data.

I would like to personally express my gratitude to the residents of Mandan for their cooperation during this re-assessment process.

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 2012 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:

M Meyer
Sent a letter indicating they would contact our office the end of May to schedule an appointment.
J Bachler
Sent a letter indicating they would contact our office the end of June to schedule an appointment.

They have indicated that when they are back in the area, they will schedule a walk-thru of the property and go through the proper procedures to have their value reviewed. If changes are to be made, the County may require an Abatement be filed.

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	837.27	300,000	300,000	150,000	15,000	0	15,000
RESIDENTIAL PROPERTY							
LAND/LOTS		91,509,867	90,214,367	45,107,184	4,060,972	0	4,060,972
STRUCTURES		703,993,608	673,154,235	336,577,121	30,293,287	415,924	29,877,363
TOTAL		795,503,475	763,368,602	381,684,305	34,354,259	415,924	33,938,335
COMMERCIAL PROPERTY							
LAND/LOTS		83,976,933	80,706,833	40,353,417	4,035,342	0	4,035,342
STRUCTURES		238,276,792	158,382,385	79,191,195	7,919,124	0	7,919,124
TOTAL		322,253,725	239,089,218	119,544,612	11,954,466	0	11,954,466
TOTALS	837.27	1,118,057,200	1,002,758,200	501,379,100	46,322,416	415,924	45,906,492

NUMBER OF PARCELS	AG LAND	RESIDENTIAL	COMMERCIAL	MIXED USE	SUB TOTALS	FULLY EXEMPT	TOTAL	HOMESTEAD CREDIT
LAND/LOTS	10	6,715	718	20	7,463	747	7,498	121
STRUCTURES	0	5,525	697	20	6,242			

Grand Total Parcels: 7,868

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STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER

2011 - 2012 RATIO ADJUSTMENT WORKSHEET

COUNTY OR CITY: MANDAN

	COMMERCIAL		RESIDENTIAL	
	2011	2012	2011	2012
1. TRUE AND FULL VALUE	218,680,987	239,089,218	750,785,289	763,368,602
2. SUPPLEMENTARY ABSTRACT 2011 INCREASES		13,149,000		15,890,100
3. 2011 DECREASES	1,432,900		530,400	
4. ADJUSTED TRUE AND FULL VALUE LINE 1 MINUS LINE 2 OR LINE 3	217,248,087	225,940,218	750,254,889	747,478,502
5. 2011 T&F/SALES RATIO	94.9 %		96.5 %	
6. INDICATED MARKET VALUE 2011 LINE 4 / LINE 5	228,923,169		777,466,206	
7. 2012 T&F / MKT VAL RATIO 2012 LINE 4 / LINE 6		98.7 %		96.1 %
8. MKT VALUE MINUS 2012 T&F LINE 6 MINUS 2012 LINE 4		2,982,951		29,987,704
9. INDICATED CHANGES NEEDED TO REACH 100% VALUE LINE 8 / 2012 LINE 4		1 %		4 %

5/10/2012-14.53.47

CHANGES IN MARKET VALUES

WORKSHEET

FOR YEAR 2011

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 ASSESSED VALUATION RESULTING FROM CHANGES INCREASED	FARMLAND DECREASED	BUSINESS-INDUSTRIAL LOTS, TRACTS AND LEASED SITES INCREASED	BUSINESS-INDUSTRIAL LOTS, TRACTS AND LEASED SITES DECREASED	BUSINESS-INDUSTRIAL STRUCTURES INCREASED	BUSINESS-INDUSTRIAL STRUCTURES DECREASED	RESIDENTIAL LOTS, TRACTS AND LEASED SITES INCREASED	RESIDENTIAL LOTS, TRACTS AND LEASED SITES DECREASED	RESIDENTIAL STRUCTURES INCREASED	RESIDENTIAL STRUCTURES DECREASED	REASON
ASSESSMENT DISTRICT: WEST RIVER 3RD											
11 10387 1									75,000		1
11 10390 1				10,300							1
11 10390 2							12,800		130,000		3
SINGLE FAMILY DWELLINGS											
11 10391 1											3
SINGLE FAMILY DWELLINGS											
11 10393 1									75,000		1
11 10401 1									19,700		3
RESIDENTIAL REMODELING & ADDITIONS											
GRAND TOTAL			1,213,300	1,166,800	11,935,700	255,800	2,259,700	15,200	13,317,900	515,200	
DIFFERENCE			46,500		11,679,900		2,244,500		12,802,700		

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APPRAISAL OF IMPROVED PROPERTY

	SUBJECT	ADJ FACTOR		COMPARABLE SALE #1 DESCRIPTIVE	ADJ	COMPARABLE SALE #2 DESCRIPTIVE	ADJ	COMPARABLE SALE #3 DESCRIPTIVE	ADJ	COMPARABLE SALE #4 DESCRIPTIVE	ADJ
SEQUENCE NUMBER	01267			04385		03726		01293		03605	
APPRAISAL DATE	01/18/2011			01/14/2011		02/15/2011		12/22/2010		01/27/2012	
SALE PRICE				45000		43500		40100		54400	
YEAR BUILT	0	.001	P	1917		1944		1934		1860	
EFFECTIVE YEAR	1939	500	S	1932	3500	1944	2500-	1939		1939	
CONDITION	5	9	P	4	4050	4	3915	5		5	
QUALITY	5	9	P	4	4050	4	3915	5		6	4896-
STORIES	1	.5	P	1		1		1		1	
EXTERIOR WALLS	9	.05	P	4	113	1	174	5	80	9	
AIR CONDITIONING	2	500	S	2		1	1500	1	1500	0	2000
BATHS/FIXTURES	3	500	S	3		3		6	1500-	3	
NO. OF FIREPLACES	0	1500	S	0		0		0		0	
FIREPLACE QUALITY	0	100	S	0		0		0		0	
FLOOR PLAN	2	10	P	2		2		2		2	
BASEMENT	2	1500	S	3	1500-	2		2		1	1500
BASEMENT FINISH	1	10	S	1		1		2	10-	0	10
GARAGE	2	200	S	2		0	400	0	400	4	400-
NO. OF STALLS	2	2600	S	1	2600	0	5200	0	5200	1	2600
GARAGE QUALITY	3	100	S	4	100-	0	300	0	300	4	100-
SWIMMING POOL	0	3000	S	0		0		0		0	
TYPICAL LOT	1	7	P	2	3150-	1		1		1	
1ST FLOOR AREA	944	35	S	858	3010	986	1470-	717	7945	922	770
2ND FLOOR AREA	0	30	S	0		0		0		0	
3RD FLOOR AREA	0	15	S	0		0		0		0	
COVERED PATIO COST	0	10	S	0		0		0		0	
AREA FACTOR	50	200	S	50		54	800-	50		50	
DATE OF SALE	0			201050	1350	201091	948	201100	802	201175	272
PROPERTY LOCATION	2			2		2		2		2	
BSMT FNSH AREA/QLTY	440/03			435/04	415-	180/03	1040	330/03	440	0/00	1760
ADJUSTED SALE					58,508		56,122		55,257		57,916

WEIGHTED AVG 57,231 MEAN ADJUSTED SALE 56,951 STD DEV 1,314 COEF OF VAR 2.3%
INDICATED MKT VALUE 57,200 AS OF 2-1-2012
PREVIOUS MKT VALUE 52,800 LISTING PRICE 0 DATE 00/00/00 VALUE PER SQ FT 60.59

	SUBJECT	ADJ FACTOR		COMPARABLE SALE #1 DESCRIPTIVE	ADJ	COMPARABLE SALE #2 DESCRIPTIVE	ADJ	COMPARABLE SALE #3 DESCRIPTIVE	ADJ	COMPARABLE SALE #4 DESCRIPTIVE	ADJ
SEQUENCE NUMBER	01268			01260		04385		01293		03605	
APPRAISAL DATE	01/18/2011			01/13/2011		01/14/2011		12/22/2010		01/27/2012	
SALE PRICE	16500			52500		45000		40100		54400	
YEAR BUILT	0	.001	P	1948		1917		1934		1860	
EFFECTIVE YEAR	1939	500	S	1948	4500-	1932	3500	1939		1939	
CONDITION	5	9	P	4	4725	4	4050	5		5	
QUALITY	5	9	P	4	4725	4	4050	5		6	4896-
STORIES	1	.5	P	1		1		1		1	
EXTERIOR WALLS	5	.05	P	5		4	23	5		9	109-
AIR CONDITIONING	2	500	S	1	1500	2		1	1500	0	2000
BATHS/FIXTURES	6	500	S	6		3	1500	6		3	1500
NO. OF FIREPLACES	0	1500	S	0		0		0		0	
FIREPLACE QUALITY	0	100	S	0		0		0		0	
FLOOR PLAN	2	10	P	2		2		2		2	
BASEMENT	3	1500	S	3		3		2	1500	1	3000
BASEMENT FINISH	2	10	S	2		1	10	2		0	20
GARAGE	2	200	S	2		2		0	400	4	400-
NO. OF STALLS	1	2600	S	1		1		0	2600	1	
GARAGE QUALITY	3	100	S	4	100-	4	100-	0	300	4	100-
SWIMMING POOL	0	3000	S	0		0		0		0	
TYPICAL LOT	2	7	P	2		2		1	2807	1	3808
1ST FLOOR AREA	882	35	S	852	1050	858	840	717	5775	922	1400-
2ND FLOOR AREA	0	30	S	0		0		0		0	
3RD FLOOR AREA	0	15	S	0		0		0		0	
COVERED PATIO COST	0	10	S	0		0		0		0	
AREA FACTOR	50	200	S	54	800-	50		50		50	
DATE OF SALE	199250			201075	1313	201050	1350	201100	802	201175	272
PROPERTY LOCATION	2			2		2		2		2	
BSMT FNSH AREA/QLTY	816/04			672/04	720	435/04	1905	330/03	2760	0/00	4080
ADJUSTED SALE					61,133		62,128		58,544		62,175

WEIGHTED AVG 60,859 MEAN ADJUSTED SALE 60,995 STD DEV 1,475 COEF OF VAR 2.4%
INDICATED MKT VALUE 60,900 AS OF 2-1-2012
PREVIOUS MKT VALUE 59,500 LISTING PRICE 0 DATE 00/00/00 VALUE PER SQ FT 69.04