



MEETING OF THE BOARD OF CITY COMMISSIONERS

4/4/2023 - Minutes

MEETING OF THE BOARD OF EQUALIZATION

1. Call to Order

The Board of Equalization met in regular session on April 4, 2023, at the hour of 5:15 PM in the Tom Baker Meeting Room, City/County Building, 221 N. 5th Street, Bismarck, North Dakota. Commissioners present included: Commissioner Cleary, Commissioner Marquardt, Commissioner Zenker, and Mayor Schmitz.

2. Annual Report

Allison Jensen, City Assessor, presented the Assessing Division's 2023 Annual Report. The report included the total valuation increases of residential and commercial properties. There were 945 sales that took place in 2022, which were used to determine the 2023 market values. Existing residential property values increased by \$360,389,200, which is 5.78%. New residential construction added \$134,221,600, which is 2.15%. There were 58 commercial sales that took place in 2022 used to determine the 2023 market values. Existing commercial property values increased by \$300,896,300, which is 8.68%. New commercial construction added \$76,370,100, which is 2.19%. The total property valuations for 2023 are \$10,609,884,600. The 2023 valuations equal a 9.17% increase. Assessor Jensen closed by stating 7,009 notices of increase were mailed to property owners this year.

<https://www.bismarcknd.gov/DocumentCenter/View/42119/2023-BOE-Presentation-PDF>

<https://www.bismarcknd.gov/DocumentCenter/View/42118/2023-Annual-Report-PDF>

3. Public Hearing on the City's Annual Assessment

1. Lyn Shoemaker presented concerns with her valuation increase and noted that she owns a residential unit at a multi-tenant condominium. She expressed concerns regarding the condition of other units in the building and how that may impact her property's value in the future. The assessing staff will follow up with Ms. Shoemaker regarding her concerns.

2. Joel Hughes expressed concerns that the value of his property increased by \$82,000. He noted that he has an older home, and property sales in the neighborhood are generally lower than the valuation placed on his property this year. The assessing staff will follow up with Mr. Hughes regarding his concerns.

3. Earl McClenathan expressed concerns with two properties he owns, the first being his residence and the second being a shop condo in a multi-tenant building. He noted valuation increases in both properties and questioned the values of similar properties in both cases. Mr. McClenathan remarked that the shop condo unit he owns is smaller than others in the vicinity, but has a higher valuation. The assessing staff will follow up

with Mr. McClenathan regarding his concerns.

Commissioner Zenker asked Assessor Jensen to describe the process of the annual valuations and the mailing of 7,000+ letters to property owners. Assessor Jensen explained by February 1st of each year; State law requires property valuations to be established. Valuation increases result from improvement projects, the expiration of exemptions such as Renaissance Zone property tax exemptions, market adjustments, newly annexed parcels, and property transfers and sales. Assessor Jensen closed by saying that 186 property owners met with and agreed with the adjustments proposed by the Assessing staff.

Commission Marquardt motioned to accept the list of parcels agreeing with the recommended valuations recommended by Assessing staff, and Commissioner Cleary seconded. Upon a roll call vote, all voted, aye. M/C.

Assessor Jensen noted that of the property owners that requested a review by staff, 33 were not able to be contacted, and some are still awaiting a review. Assessor Jensen recommended no valuation changes for those properties at this time with the understanding that once an inspection has been conducted, a recommendation could be provided to Burleigh County prior to its June 5th County Board of Equalization meeting.

Commissioner Marquardt motioned to approve all appellants, including those that spoke during the meeting, with the understanding a recommendation will be forwarded to Burleigh County for the June 5, 2023, County Board of Equalization meeting, and Commissioner Cleary seconded. Upon a roll call vote, all voted, aye. M/C.

Commissioner Cleary motioned to approve the Assessing Division's 2023 Annual Report as presented with the recommended changes noted by staff, and Commissioner Marquardt seconded. Upon a roll call vote, all voted, aye. M/C.

<https://www.bismarcknd.gov/DocumentCenter/View/42119/2023-BOE-Presentation-PDF>

<https://bismarcknd.gov/DocumentCenter/View/42120/Property-Owner-Agrees-PDF>

<https://www.bismarcknd.gov/DocumentCenter/View/42121/Property-Owner-Disagrees-PDF>

Adjourn

There being no further business to discuss, the meeting adjourned at 6:08 PM.

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