

Order of Business

Board of Equalization Meeting

Thursday, April 15, 2021
4:00 PM
Dickinson City Hall Commission Room

Type of meeting: Board of Equalization Meeting
Presiding Officer: President of Commission (Vice President in absence of President)

Opening of Meeting

- I. Call to Order
- II. Roll Call
President: Scott Decker
Vice President: Jason Fridrich
Commissioners: Nikki Wolla
Suzi Sobolik
John Oderman

The Board of Equalization, City of Dickinson, ND, shall meet within the first 15 days of April and shall meet at the place of meeting of the Governing Body (NDCC 57-11-01)

The President of the City Commission shall act as Chairman of the Board of Equalization. In his absence the Board may elect one to preside (NDCC 57-11-01)

Link for viewing Board of Equalization Meeting - This link will not be live until approximately 4:00 p.m. on April 15, 2021

<https://dickinsongov.com/2021/04/15/board-of-equalization-meeting-information-april-15-2021/>

Persons desiring to attend the meeting who require special accommodations are asked to contact the City Administrator by the Friday preceding the meeting.

Agenda

1. **Call Meeting to Order:** and proceed to inquire if the clerk has a copy of the published notice of the meeting as published. A copy of the notice should become part of the minutes.
2. **After The Meeting has been duly opened:** the Chairperson should ask if the work of the local Assessor has been completed and all assessments entered in the assessment roll.
3. **Assessor's Report:** Level of assessment and report on property classes (Enc.)
4. **Tax Abatements:** 1168-0200-0100, 1140-0700-0100, 8021-0200-0200
5. **The Board of Equalization** shall proceed to equalize and correct the assessment roll (NDCC 57-11-03) The Board may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as shall be reasonable and just to render taxation uniform (NDCC 57-11-03).
***Except that the valuation of any property returned by the Assessor shall not be increased more than twenty-five percent without first giving the owner or his agent notice of the intention of the Board to increase it (NDCC 57-11-03).
6. **During the Session:** of the Board, any person, his attorney or his agent, feeling aggrieved by anything in the assessment roll, may apply to the Board for the correction of alleged errors in the listing or valuation of his real property, and the Board may correct the errors as it may deem just. (NDCC 57-11-04)
7. **Adding Property to the Assessment List:** The Board of Equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner or the Assessor, and shall enter the property at a valuation which will bear an equal and just proportion of the taxation (NDCC 57-11-05).
8. **No reduction after session of board:** After the adjournment of the Board each year, neither the governing body of the city nor the City Board of Equalization shall change or alter any assessment. Neither shall the governing body or the Board of Equalization reduce or abate, or authorize the reduction, abatement or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made (NDCC 57-11-06).
9. **Exemption Applications:** Consider applications that may be filed for exemption of improvements to residential or commercial buildings (NDCC 57-02.2-02 & 03 and 57-02-08(35)(36).

A. **Real Estate Exemptions:**
Please refer to Attachment A

Motion required to approve exemptions.
10. **Adjournment** May adjourn having completed equalization.