



**CITY BOARD OF EQUALIZATION
CITY COMMISSION
APRIL 1, 2025
ED "BOSH" FROELICH MEETING ROOM
MANDAN CITY HALL
7:00 PM
WWW.CITYOFMANDAN.COM**

The public may access the LIVE meeting at:

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The City of Mandan is encouraging citizens to provide their comments for agenda items via email to assessing@cityofmandan.com. Please provide your comments before Noon on the day of the meeting. Include the agenda item number your comment references. Comments will be forwarded to the Commissioners and appropriate departments.

A. ROLL CALL

1. Roll call of all City Commissioners

B. CITY BOARD OF EQUALIZATION SUMMARY

1. Presentation of the City Board of Equalization documentation by the Mandan City Assessor. Updated
2. *Consider Approval of 2025 Annual Report- updated*

C. OPEN FORUM

1. The public is invited to express any questions, comments or concerns regarding annual report and 2025 property valuations at this time.

D. NEW BUSINESS

1. Recommendations for Appeals submitted to City Board of Equalization.

E. ADJOURN

CITY BOARD OF EQUALIZATION
Mandan City Commission
April 1, 2025
Page 2 of 2

Departmental planning meeting will be held the Monday prior to the Commission meeting, all Commissioners are invited, noon, Veterans' Conference Room. Please notify the city administrator by 8:30 a.m. that Monday if you plan on attending. If more than two commissioners plan on attending, proper public notice must be given.



City of Mandan

City Board of Equalization

April 1, 2025 7:00 PM

2025 Annual Report

- Summary of Valuations
- Summary of 2024 assessment department activities.
- Any changes in value that the Local, County or State Boards of Equalization may make will be reflected in the final valuation.

Assessment Procedures

- North Dakota Century Code requires assessors to value or appraise property at true and full value as of February 1, 2025.
- The ND State Board of Equalization requires that overall we must value property within 90-100% of true and full value.
- With the increases we have made we are at approximately:
 - 96.6% for commercial properties
 - 94.2% for residential properties

Assessment Procedures

- Guidance provided by:
 - North Dakota Tax Commissioner's Office
 - North Dakota Century Code
 - Recognized standards of mass appraisal of real property.

Assessment Procedures

- Three approaches to valuing real property:
 - Sales approach uses sales of similar properties to determine value. The sales approach is widely used for residential and commercial properties.
 - Cost approach is land value and the depreciated cost of improvements.
 - Income approach estimates present value of future benefits.

Total Parcel Count 9,346

- Residential = 6,953
- Commercial = 1,096
- Vacant Lots = 1,284
- Ag Land = 13

Property Class

Breakdown of Appraised Value

- Residential = 64%
- Commercial and Vacant Lots = 27%
- Exempt = 9%
- Ag Land = > 1%

2025 Sales Ratio Report

OFFICE OF STATE TAX COMMISSIONER
STATE OF NORTH DAKOTA

T & F VALUE/SALES RATIO ADJUSTMENT WORKSHEET

COUNTY/CITY: Mandan 2025				3,047,132,000
	Commercial		RESIDENTIAL	
	Prior Year 2024	Current Year 2025	Prior Year 2024	Current Year 2025
TRUE AND FULL VALUE	855,075,400	907,889,700	2,050,015,400	2,139,242,300
VACANT LOT VALUE	0	0		
1 TRUE AND FULL VALUE MINUS VACANT LOT VALUE	855,075,400	907,889,700		
SUPPLEMENTARY ABSTRACT				
INCREASES		11,235,400		20,482,800
DECREASES	6,202,300		2,147,600	
VAC LOT INCREASES				
VAC LOT DECREASES	0			
2 INCREASES MINUS VACANT LOTS	0	11,235,400		20,482,800
3 DECREASES MINUS VACANT LOTS	6,202,300			
4 ADJUSTED T&F VALUES				
	848,873,100	896,654,300	2,047,867,800	2,118,759,500
5 INDICATED T & F/SALES RATIO %	91.5%		91.0%	

2025 Sales Ratio Report

5 INDICATED T & F/SALES RATIO %	91.5%	91.0%
6 INDICATED MARKET VALUE	928,034,438	2,249,415,422
7 CURRENT T & F/MARKET VALUE RATIO %	96.6%	94.2%
8 MKT VALUE MINUS Current T & F	31,380,138	130,655,922
9 INDICATED CHANGE NEEDED TO REACH 100% VALUE	3%	6%

Total Valuation Increase

The 2025 total valuation is \$3,047,132,000

This is an increase of \$142,041,200 or 4.9% from the 2024 valuation

- New construction contributed \$26,157,400 consisting of:
 - Residential = \$17,410,000
 - Commercial = \$8,747,400

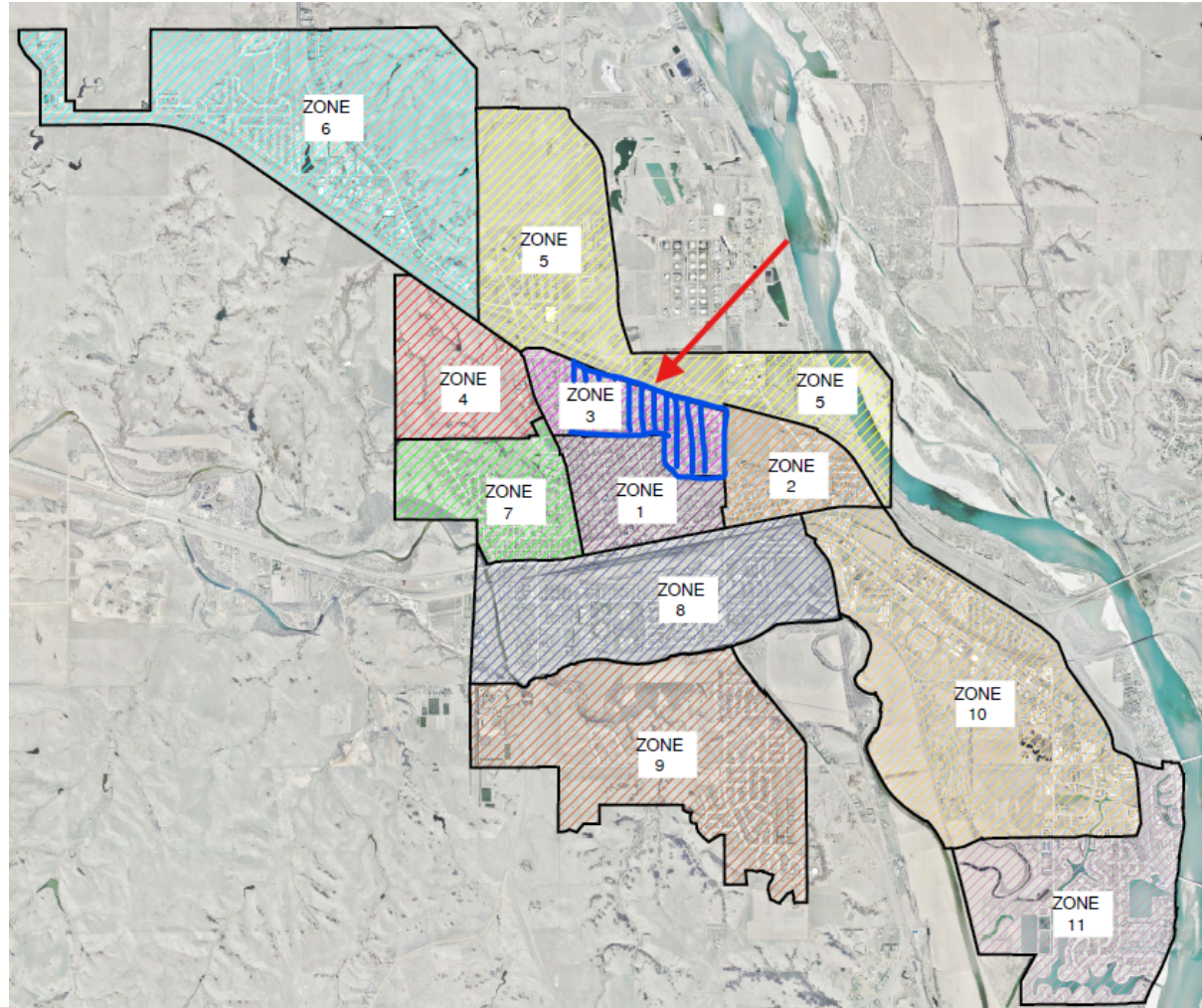
Residential Review

- 244 sales took place in 2024. (255 sales in 2023)
- The 2024 sales were used for determining the 2025 valuation
- Overall residential valuation increased \$89,226,900 or 4.4%
 - New construction, remodel, exemption expired, zone review, annexation
 - Average market increase 3.5% (some may be lower or higher)

Residential Review

- Reviewed residential lot values
- Areas reviewed as part of our normal review rotation:
 - Zone 3 (portion from 4th Ave NE to 8th Ave NE and between 6th St NE to the Interstate)
 - Zone 3 (portion from Collins Ave to 4th Ave NW and Division St to 14th St NW)

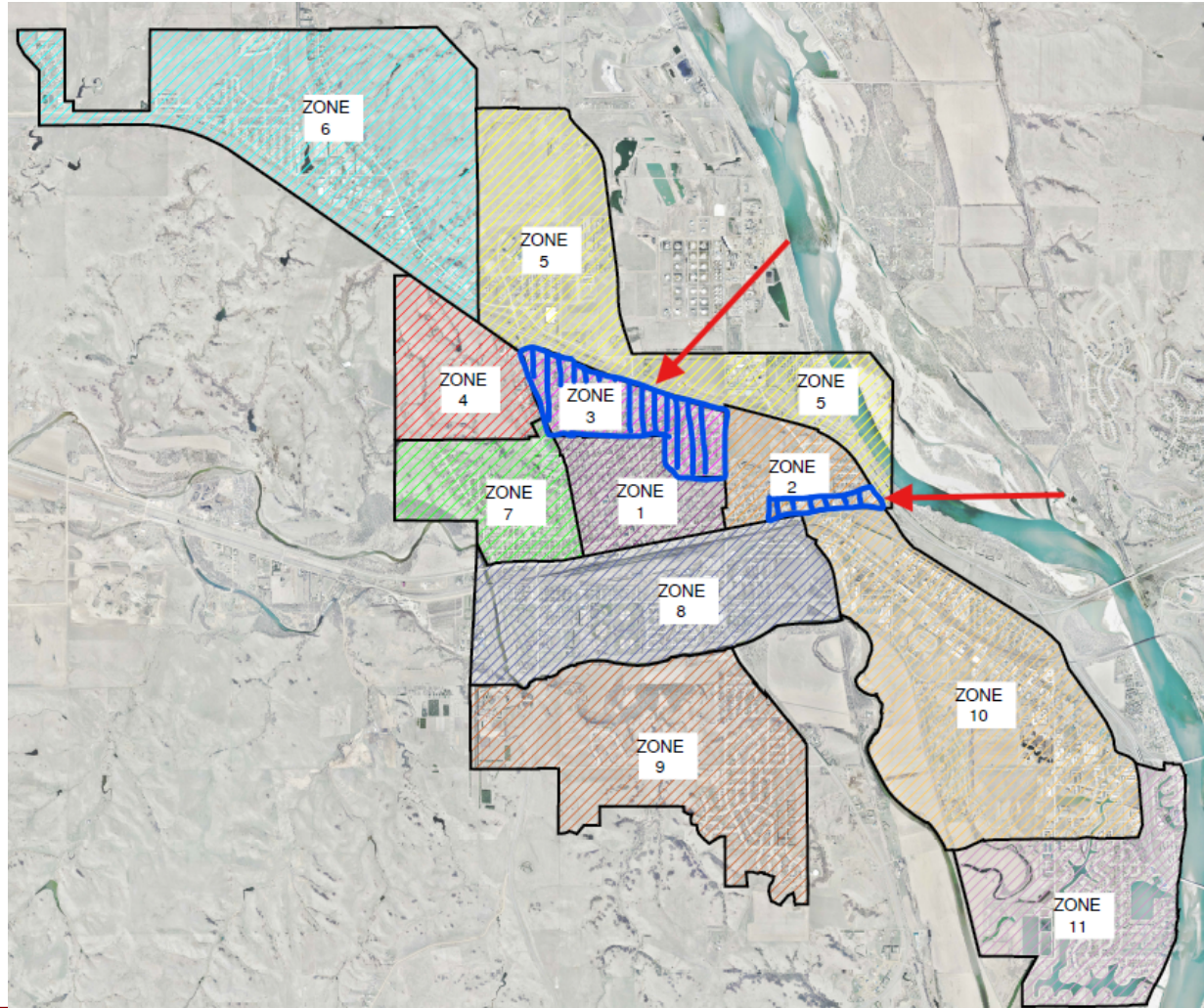
Residential Review



Commercial Review

- 45 sales took place in 2023 & 2024 (45 sales in 2022 & 2023)
- The 2023 & 2024 sales were used to determine the 2025 valuation.
- Overall commercial increased \$52,814,300 or 6.2%
 - New construction, remodel, exemption expired, zone review, annexation
 - Average market increase 5.6% (some may be lower or higher)
- Areas reviewed as part of our normal rotation:
 - Zone 2 and 3
 - Reviewed Apartments

Commercial Review



Notices of Increase

- 743 notices of increase were sent this year (down from the previous year's 1,180 notices) consisting of:
 - 100 = Lots-new plats filed
 - 20 = Exemptions expired
 - 145 = New construction
 - 478 = Market increase, reviews & other adjustments

Non-Discretionary Exemptions

(Are required by law NDCC 57-02)

- Public Hospitals/Nursing Homes
- Cemeteries
- Centrally Assessed Properties (NDCC 57-05, 57-06)
- Public Schools
- City/County/State owned property (If properties are leased they may be taxed).
- Non-Profit Organizations/Clubs
- Blind Exemption
- Wheelchair Exemption
- Churches

Discretionary Exemptions

(These are at the discretion of the local governing body/presented before the commission/offered to the public NDCC 57-02 & 40-63)

- 21 = 1 Year Residential New Construction (75K)
- 11 = Renaissance Zone/TIF
- 2 = Commercial Remodel Exemption
- 2 = Residential Remodel Exemption
- 1 = New & Expanding Business Exemption
- 1 = Payments In Lieu Of Taxes
- 38 = Total Discretionary Exemptions

Percentage Allocation by Exemption Type

Non-Discretionary (require yearly applications)

- \$112,181,000 = **3.3% of total value**
 - Blind Exemption
 - Wheelchair Exemption
 - Non-Profits/Clubs/Church

Non-Discretionary

- \$174,678,700 = **5% of total value**
 - Political Subdivisions/Centrally Assessed

Discretionary

- \$24,716,200 = **>1% of total value**
 - 1 Year New Home Exemption (75k)
 - Renaissance/TIF/Commercial Remodel Exemption
 - New & Expanding Business Exemption
 - Payments In Lieu Of Taxes Exemption

State Reimbursed Credits

- Homestead Property Tax Credit
 - 65 years of age or older, or individuals who are permanently and totally disabled.
 - Income minus any out-of-pocket medical expenses is \$70,000 or less. (Expanded in 2023 legislative session).
 - 567 applications submitted as of 3/26/2025
- Disabled Veterans Property Tax Credit
 - Enacted in 2009 by the North Dakota State Legislature.
 - Veterans with disability of 50% or greater.
 - 199 participants

State Reimbursed Credits

- 2024 Primary Residence Credits
- To be eligible for the credit, you must own a home (house, mobile home, town home, duplex, or condo) in North Dakota, and reside in it as your primary residence
 - 4,733 properties received the Primary Resident Credit
 - Total amount of Credits \$2,348,630.72

Questions

Property owners with valuation questions

- Sign-in sheet
- E-mail
- Warranted adjustments will be submitted to the County for consideration at the Morton County Board of Equalization on June 10, 2025 at 6:00pm.

The City Assessing Department respectfully recommends:

- Approve assessment roll as submitted.
- Approve recommended adjustments to assessment roll after appeals to assessment roll.

Respectfully Submitted,
Kimberly Markley
City Assessor
City of Mandan

Kimberly Markley, City Assessor
Brenda Johnson, Senior Real Property Appraiser
Jonathan Fleischer, Real Property Appraiser
Karissa Tuggle, Real Property Appraiser Tech

For more information
Contact the City Assessing Department at
701-667-3232

assessing@cityofmandan.com

www.cityofmandan.com



City Commission

Agenda Documentation

MEETING DATE: April 1, 2025
PREPARATION DATE: March 11, 2025
SUBMITTING DEPARTMENT: Assessing
DEPARTMENT DIRECTOR: Kimberly Markley
PRESENTER: Kimberly Markley, City Assessor
SUBJECT: 2025 Annual Report and Appeals

STATEMENT/PURPOSE:

To consider approval of the 2025 annual report and appeals to the City of Mandan Board of Equalization.

BACKGROUND/ALTERNATIVES:

We reminded appellants that they have the option to submit their appeals via email and mail. I have provided the emails from appellants, and information we shared with the appellants. I have provided a spreadsheet with all the appeals listed and my recommendations.

ATTACHMENTS:

1. APPEALS LIST FOR CITY BOE updated 4-1-2025
2. 1. 65-1811140 Zueger Appeal Statement 3-25-25
3. 1. 65-1811140 Zueger Email 3-26-25
4. 1. 65-1811140 Zueger Property Record Card
5. 1. 65-1811140 Zueger Comparables
6. 1. 65-1811140 Zueger Map Waterfront Sales
7. 1. 65-1811140 Zueger Map Waterfront Sales 2
8. 1. 65-1811140 Zueger waterfront vacant lot sales
9. 2. 65-1328000 Bergquist Exemption Application
10. 3. 65-3372000 Property Record Card - Beddes
11. 4. 65-4495000 Property Record Card - Roehl
12. 5. 65-5003000 Emineth email
13. 5. 65-5003000 Emineth Property Record Card
14. 5. 65-5003000 Emineth Comparables
15. 6. 65-0514000 Scheeler Property Record Card 701 Johns Dr NE
16. 6. 65-0514000 Scheeler Email 3-18-25
17. 6. 65-0514000 Scheeler Comparable Sales 701 John Dr NE

18. 7. 65-6101765 Miller Exemption Application
19. 8. 65-1811165 Schafer Property Record Card
20. 8. 65-1811165 Schafer Lot Sales Map
21. 8. 65-1811165 Quote on 4101 Bay Shore Bend EROSION CONTROL
22. 8. 65-1811165 Schafer EMAIL WITH QUOTE 3-31-25_Redacted
23. 9. 65-2052000 Hanson 1303 4 Ave NW Property Record Card
24. 9. 65-2052000 Hanson 1303 4 Ave NW Comparables
25. 9. 65-2052000 Hanson 2 year Comparables
26. 10. 65-0807750 - Schlinger Property Record Card
27. 10. 65-0807750 - Schlinger 2023 Comparable Sales
28. 10. 65-0807750 - Schlinger2024 Comparable Sales
29. 11. 65-5583140 Erhart Property Record Card
30. 12. 65-1289990 Heck Property Record Card
31. 13. 65-0807876 Skager Property Record Card
32. 13. 65-0807876 Skager Comparable Sales
33. 14. 65-5583040 Farland Exemption Application
34. 15. 65-5187000 - Walmart Property Record Card
35. 15. 65-5187000 - EMAIL FROM WALMART PROPERTY TAX 4-1-25_Redacted

FISCAL IMPACT:

N/A

STAFF IMPACT:

N/A

LEGAL REVIEW:

N/A

RECOMMENDATION:

Motion #1 Approval of Assessment Rolls: I recommend a motion to approve the 2025 Annual Report as submitted by City Assessor Markley.

Motion #2 Approval of Recommendations for Appeals after Open Forum:

I recommend a motion to approve the recommendations for the appeals as submitted by City Assessor Markley.

SUGGESTED MOTION:

SUGGESTED MOTION:

Motion # 1 Approval of 2025 Assessment Rolls:

I move to approve the 2025 Annual Report as submitted by City Assessor Markley.

Motion #2 Approval of Recommendations for Appeals after Open Forum:

I move to approve the recommendations for the appeals as submitted by City Assessor Markley.

2025 Appeal List

No	Parcel	Name	Address	Comments	Response	2025 Notice	2025 Proposed
1	65-1811140	ZUEGER/JEFFREY J & CYNTHIA A	4320 BORDEN HARBOR PL SE	Request value to be left at 2024 valuation	Valuation is in line with 2024 market sales	\$ 1,198,200	\$ 1,198,200
2	65-1328000	BERGQUIST/EARNEST D & ELIZABETH L/E	106 10th Ave NE	Exemption application received 3/18/2025	Property qualifies for Exemption per NDCC 57-02-08(20)	\$ 200,000	\$ 50,000
3	65-3372000	BEDDES/JAN L	707 6th Ave NW	Data Entry Error	Correct Exemption amount-NDCC 57-02-08 (22) up to \$160,000	\$ 36,500	\$ 35,000
4	65-4495000	ROEHL/PAUL & CHERYL	911 Collins Ave	Data Entry Error	Correct Exemption amount-NDCC 57-02-08 (22) up to \$160,000	\$ 36,400	\$ 35,000
5	65-5003000	EMINETH/KRISTIE M & MICHAEL T	501 11TH ST NW	DISAGREEMENT WITH INCREASE	Valuation is in line with 2024 market sales	\$ 314,400	\$ 314,400
6	65-0514000	SCHEELER/CASEY & MANDI L	701 JOHNS DR	DISAGREEMENT WITH INCREASE	Valuation is in line with 2024 market sales	\$ 493,500	\$ 493,500
7	65-6101765	MILLER JR/JOHN	4230 SHAUN LN SE UNIT 2	Exemption application received 3/24/2025	Property qualifies for Exemption per NDCC 57-02-08 (20)	\$ 256,300	\$ 106,300
8	65-1811165	SCHAFER/RAYMOND & PAMELA	4101 BAY SHORE BND SE	QUESTION ON INCREASE-Erosion issue	EROSION CONTROL ESTIMATE PROVIDED	\$ 318,800	\$ 270,900
9	65-2052000	HANSON/COREY L & NIKKI JO	1303 4 AVE NW	QUESTION ON INCREASE-Property has sewer issue	UPDATED YEARS OF ADDITION AND DATA CLEAN UP	\$ 286,900	\$ 286,900
10	65-0807750	SCHLINGER/RONALD P	1204 5TH AVE NE	QUESTION ON INCREASE apt 3-24-25	MARKET INCREASE, No changes recommended	\$ 452,100	\$ 452,100
11	65-5583140	ERHART/DOUGLAS M & PEGGY	2901 6 AV NW	Drainage at rear of property	Waiting for info from owner	\$ 68,200	\$ 68,200
12	65-1289990	Heck, Melvin	2015 4 AV NW	Increase in lot with cell tower site	Lot has limited use due to long term lease.	\$ 174,200	\$ 130,700
13	65-0807876	SKAGER/KIEL J & CAMEO	804 DIANES CT NE	QUESTION ON INCREASE	MISSING BSMT SQ FT (ZONE REVIEW), MARKET	\$ 428,700	\$ 428,700
14	65-5583040	FARLAND/JERRI	2905 HWY 1806 N	Exemption application received 3/28/2025	Property qualifies for Exemption per NDCC 57-02-08(26)	\$ 253,400	103,400
15	65-5187000	WAL-MART REAL ESTATE BUSINESS TRUST	1000 OLD RED TRL NW	Preparing documentation for appeal	will work with owner for county boards	\$ 15,008,400	\$ 15,008,400

March 25, 2025

To: Mandan City Commission, Board of Equalization, and Assessors Department

Subject:

Key Factor in Valuation for the Property for:

Jeff and Cindy Zueger

4320 Borden Harbor Place SE, Mandan, ND

Dear Commissioners, Board, and all,

We are writing regarding the 2025 tax assessment to the above property. We believe that the values that are being proposed for our home and lot for 2025 are above market and respectfully ask that they be held at 2024 values.

Current 2024 values: Lot \$325,000 Dwelling: \$813,100 Total Value: \$1,138,100

Proposed values for 2025: Lot: \$375,000 Delling: \$823,200 Total Value: \$1,198,200

The proposed increase represents a 15% increase on the lot value and over 33% increase in the lot value in the last two years and a 5.2% increase in total value from 2024 to 2025 and over a 60% increase in my appraised / assessed property values in the last 6 years and I believe it has gone up over 100% since construction in 2018.

We believe the following factors need to be considered when setting values to our property based upon market.

Lot

1. Location: View up and down the bay, unobstructed bay views, sunset and sunrise views. I will eventually look across at homes and do not have open views of the bay.
2. Boat traffic. Located in a high boat traffic area. My dock and boat have been ran into and damaged multiple times. Makes my water frontage less usable.
3. Wastewater treatment plant. I am directly southeast of the wastewater treatment plant with prevailing NW winds. This is a serious problem for my location, my house and lot, and an issue we face each year as we try to enjoy our outdoor investments.
4. The city allowed my neighbor to build 6 feet off their property line for the full length of their home on both sides. This makes my lot "encroached" on and makes my lot look smaller and looks like I am too close to my neighbor.

5. There is a lot across the bay from ours that sold for ~\$350K and is appraised at \$318.8K for 2025 by the city and mine for \$375K when my lot is developed and has limited value vs an unlimited value undeveloped lot. Both of those lots across from me also have views down the bay.
6. Multiple waterfront lots on other bays such as Bridgeview Bay show my value closer to \$300K and the most recent sale on Lakewood like my lot in direction sold for \$331K.

Home

1. The shared market comps are not relevant to my home. Comparable homes are not the same builder or design.
2. My upper / bonus room is overvalued and not comparable to two story in city's valuation of how this upstairs is valued vs 2nd story or basement.
3. Interest rates are higher, my value is lower.
4. The city needs to expand comps to other bays as more homes have sold than shown in comps. I recommend the need to include Bridgeview Bay and Borden Harbor in comps as my home and has similar views.

We will be out of state during the April 1, 2025 meeting and are asking that you please share with us how we can participate via teleconference or other. Our email address is [REDACTED] and phone [REDACTED].

We appreciate the efforts and communications with the assessing team. We respectfully ask that given the stated considerations, above market proposed assessment, and continued increases year over year that the values for my lot and my dwelling be held at the 2024 values for 2025.

Sincerely,



Jeff and Cindy Zueger

Mandan Assessing

From: Mandan Assessing
Sent: Wednesday, March 26, 2025 8:21 AM
To: Jeff Zueger
Subject: RE: 4320 BORDEN HARBOR PL SE, MANDAN

Jeff and Cindy,

Thanks for allowing us to review your property yesterday. We will provide this information to the board, and I will e-mail you when the link becomes available for the online option.

-jon



Jonathan Fleischer | *Real Property Appraiser*
City of Mandan Assessing
701.667.3232 | jonathan.fleischer@cityofmandan.com
205 2nd Ave NW, Mandan, ND 58554
www.cityofmandan.com/assessing

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[Click here to view Property Tax Calculator](#)

From: [REDACTED]
Sent: Tuesday, March 25, 2025 5:39 PM
To: Mandan Assessing <assessing@cityofmandan.com>; [REDACTED]
Subject: Re: 4320 BORDEN HARBOR PL SE, MANDAN

Jon and Benda,

Thank you for visiting our property today. I would like to ask you to please share this document attached with the appropriate people to allow us to participate and have the commission and board of equalization hear our points on April 1st. We will be out of state and would like to participate via teleconference or other. Please confirm receipt and next steps.

Best Regards,
Jeff and Cindy Zueger

From: Jeff Zueger [REDACTED]
Sent: Saturday, March 22, 2025 7:45 AM
To: Mandan Assessing <assessing@cityofmandan.com>; Jeff Zueger [REDACTED]
Subject: Re: 4320 BORDEN HARBOR PL SE, MANDAN

Jon,

I would like to schedule a visit from your department this week ahead of the April 1st meeting.

I will work on additional written testimony beyond my emails. I can be reached at [REDACTED]
Jeff Zueger

From: Mandan Assessing <assessing@cityofmandan.com>
Sent: Friday, March 21, 2025 12:46 PM
To: Jeff Zueger <[REDACTED]>
Subject: RE: 4320 BORDEN HARBOR PL SE, MANDAN

Jeff and Cindy,

You always have the ability to provide written testimony, if the board decides to accept our value you have further appeal rights to the county meeting which may be a day that works better for you to voice your concerns. Additionally there will be an online attendance option if you wished to attend virtually.

The additional appeal meetings are as follows:

Unless the increase results from actions taken by the State Board of Equalization, a property owner may appeal the assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings.

Name/Location	Date	Time
City of Mandan Township/City Board of Equalization City Hall	April 1, 2025	7:00
Morton County County Board of Equalization Morton County Courthouse	June 10, 2025	6:00
State Board of Equalization State Board of Equalization State Capital- Bismarck, ND	August 12, 2025	8:30a

The only requirement to appeal at each level is that an appeal was made at the prior level. We will be submitting your appeal to the board with these e-mails and our documentation as support.

Whenever the time works best for you please call our office and we can schedule the review of your property.

-Jon

From: Jeff Zueger [REDACTED]
Sent: Thursday, March 20, 2025 6:13 PM
To: Mandan Assessing <assessing@cityofmandan.com>
Subject: Re: 4320 BORDEN HARBOR PL SE, MANDAN

Jon,

The meeting on April 1st puts me in a bad position as I will be out of state for work that entire week. If I schedule a site visit and cannot make it to the hearing on April 1st how can I speak for my key points?

Jeff

From: Mandan Assessing <assessing@cityofmandan.com>
Sent: Thursday, March 20, 2025 12:46 PM
To: Jeff Zueger [REDACTED]
Subject: RE: 4320 BORDEN HARBOR PL SE, MANDAN

Jeff and Cindy,

1. We will probably not get to an agreement on these factors, but \$500k is one of 5 sales above the 375k value.
2. Most years the State board of equalization deals with out of tolerance issues. The board has directed some counties to lower their valuations and some to increase their valuation. Mandan has been out of compliance before, but that was before my time.
3. When reviewing market conditions sales comparison is the best approach to valuation as those are the market conditions. If you were to sell your twin home rentals it is likely the highest and best use would be as a single-family residence.
4. You are welcome to attend the April 1 meeting and voice your concerns we will be using much of the same information as provided in these emails.

One additional piece is our board asks if we have done a physical review of the property if we have not the city board has refused to make changes until that is done. This is the same for all levels of appeal,

the city, county and state boards of equalization. So, if you do wish to have any valuation changes considered I would say our next step is to schedule that review of your property.

-jon



Jonathan Fleischer | *Real Property Appraiser*

City of Mandan Assessing

701.667.3232 | jonathan.fleischer@cityofmandan.com

205 2nd Ave NW, Mandan, ND 58554

www.cityofmandan.com/assessing

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From: Jeff Zueger [REDACTED]
Sent: Thursday, March 20, 2025 8:41 AM
To: Mandan Assessing <assessing@cityofmandan.com>; Jeff Zueger [REDACTED]
Subject: Re: 4320 BORDEN HARBOR PL SE, MANDAN

Jon,

To be clear my property in Bismarck is residential condo rentals and the city walked back an increase to a decrease of almost 20% when presented with market information approximately 8 years ago.

1. Just because a premium lot on Lakewood with views of the bay sells for \$500K does not make my northwest facing, in the middle of the highest water traffic area of the bay, across from the wastewater treatment plant that cannot seem to manage their odor compliance lot worth or need to be appraised at \$375K.
2. When is the last time any municipality in ND faced enforcement action by the state on this law that your department uses to justify the continued tax increases. Do you get audited and fined if your non-compliance?

3. With regard to my rental properties on Lakewood, sold twin home values may have gone up but RENT has not gone up and is very competitive. To my point I am not selling these I am renting these and your continued tax increases make that a less valuable proposition each year. Rent has been steady between \$1600 and \$2000 per month for years for any sort of quality tenant.
4. Please share my emails and is it possible for me to attend a hearing where I can formally protest this increase? I will appreciate any information, as it seems that I miss these meetings each year.

While I 100% disagree with your approach and recommended actions I appreciate your department's responses to help me try to understand your basis recommendations.

Jeff and Cindy Zueger

From: Mandan Assessing <assessing@cityofmandan.com>
Sent: Wednesday, March 19, 2025 10:05 AM
To: Jeff Zueger <[REDACTED]>
Subject: RE: 4320 BORDEN HARBOR PL SE, MANDAN

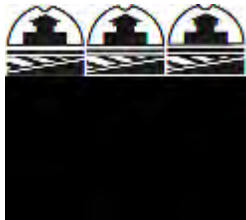
Jeff and Cindy,

We aren't trying to match the 500k sale, 375k valuation is 2/3 of the 500k sale, we do have 5 sales over 375k, so we do feel we are getting in line with market. We have also seen listings for \$550k, so people are still trying to push the market but those are not part of the analysis until they sell. The vacant lots do receive an undeveloped percent deduct per allowance in state law.

Our jobs require that our book of valuation be between the state allotted percentages for valuation. As you saw in the comparables, we do still have an active market for houses over 1 million. The market conditions for the past 10 years have not shown that values have decreased so I am not sure how we would evidence a market retraction. Market conditions for commercial properties are analyzed separately. I am sure you have seen the properties next to your rentals in Mandan start to sell for a premium in the last year.

We will provide these emails to the board for their review, but we will not be recommending a change to the valuation this year.

-Jon



Jonathan Fleischer | *Real Property Appraiser*

City of Mandan Assessing

701.667.3232 | jonathan.fleischer@cityofmandan.com

205 2nd Ave NW, Mandan, ND 58554

www.cityofmandan.com/assessing

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[Click here to view Property Tax Calculator](#)

From: Jeff Zueger [REDACTED]
Sent: Tuesday, March 18, 2025 7:41 PM
To: Mandan Assessing <assessing@cityofmandan.com>
Subject: Re: 4320 BORDEN HARBOR PL SE, MANDAN

Jonathan,

I appreciate the additional information. The \$500K seems like an outlier and recent sales are lower and the average of the sold lots is \$350K. The lots right across from me at 4012 BEACHFRONT PL SE, MANDAN are assessed at \$318,800 which are identical to mine. How are these two lots that are the same as my lot, with a better view of the bay, and are undeveloped right across from mine, worth less than my lot?

Mandan does not need to push values to the top of the possible market based upon some unique sales for lots and homes that are not for sale and have not been modified. Additionally, the city has not demonstrated that you will lower the market value when the market retracts and values go lower, or can you show me evidence of such over the past 10 years? I can show you where it has happened in Bismark at my rental properties. You are taxing people out of their homes. The logic is lost on me.

I disagree with your market assessment and respectfully ask that you keep it at the \$325K or at the most go to \$350K. A 15% increase in one year is unwarranted, unnecessary, and unjustified.

Jeff and Cindy Zueger

From: Mandan Assessing
Sent: Monday, March 17, 2025 1:55 PM
To: Jeff Zueger
Subject: RE: 4320 BORDEN HARBOR PL SE, MANDAN

Jeff and Cindy,

Attached please find 2 maps, map 1 shows sales in your area and map 2 is added to show other sales in Lakewood, including Bridgeview .

We have formatted each map with sales starting in 2020. The larger map with your lot outlined has the majority of the sales since 2020. The sales price in the area is colored by year with the sales price, hopefully this will help you see what we have seen over the years. The sales prices have gone as high as 500k for a lot, with enough sales in the 400k range over the years to support this year's increase.

We will continue to monitor the sales, but the increase in land is supported by the market sales in the area over the last few years. If you have any additional questions, please feel free to respond here.

-jon



Jonathan Fleischer | *Real Property Appraiser*

City of Mandan Assessing

701.667.3232 | jonathan.fleischer@cityofmandan.com

205 2nd Ave NW, Mandan, ND 58554

www.cityofmandan.com/assessing

[Click here to view City of Mandan Property Record Cards](#)

[Click here to view Property Tax Calculator](#)

From: Jeff Zueger [REDACTED]
Sent: Saturday, March 15, 2025 8:13 AM
To: Mandan Assessing <assessing@cityofmandan.com>; Jeff Zueger [REDACTED]
Subject: Re: 4320 BORDEN HARBOR PL SE, MANDAN

Johathan,

Thank you for the supplemental information. It feels to me that you have my lot overvalued. My lot did not go up in value by 15% this year. The lot data suggest it is valued correctly at \$325K. The most comparable lot sale would be south bay drive for \$330K and Bridgeview for \$300K and the home you use for my comp at 4000 bay port place which has the lot at \$275K.

I am requesting that you correct my lot value back to \$325K which would have it at the correct value. If you cannot do this please advise me of what the dispute process is for this.

Thank you,

Jeff Zueger

From: Mandan Assessing <assessing@cityofmandan.com>
Sent: Thursday, March 13, 2025 9:05 AM
To: Jeff Zueger [REDACTED]
Subject: RE: 4320 BORDEN HARBOR PL SE, MANDAN

Jeff and Cindy,

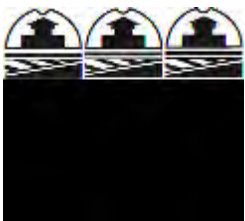
This past year we continue to see that there is a market for large homes in the Lakewood area. While homes may be on the market longer and accepting less than original listing. the final sale price is still supporting the valuation.

I have attached the sales for 2024 and you will see that the range of sales using price per sq ft show that homes are selling for between \$288 and \$458 a sq ft. Like in past years we still see the roughly \$100 per sq ft difference for homes without basements like 4110 Bayport Pl. Your home, with the 2025 proposed value of \$1,198,200, is assessed at \$282.59 a sq. ft. which is below our price per sq. ft. range of sales.

The majority of your increase this past year was a land valuation change. We have also included our vacant lot sales for you to review.

If you find that there is some listing error in your property information or if you continue to feel the valuation is incorrect we would need to schedule a physical review of your property in order to make a recommendation to the Board of Equalization on April 1st.

-Jon



Jonathan Fleischer | *Real Property Appraiser*

City of Mandan Assessing

701.667.3232 | jonathan.fleischer@cityofmandan.com

205 2nd Ave NW, Mandan, ND 58554

www.cityofmandan.com/assessing

[Click here to view City of Mandan Property Record Cards](#)

[Click here to view Property Tax Calculator](#)

From: Jeff Zueger [REDACTED]
Sent: Wednesday, March 12, 2025 7:03 PM
To: Mandan Assessing <assessing@cityofmandan.com>; Jeff Zueger [REDACTED]
Subject: 4320 BORDEN HARBOR PL SE, MANDAN

Hi,

I am writing in regards to the 2025 value assessment of my home at 4320 BORDEN HARBOR PL SE, MANDAN. I see you are proposing that the value increased again on both the home and the lot. This now makes over 60% increase in value of my home in 7 years. I have made no major modifications to my home. It is now 7 years old.

Can you please help me understand the basis for this increase in value as we do not see an increase in market value in the area? In fact it seems that values have retracted and that homes are sitting on the market longer.

I am respectfully requesting you to hold my value of my home constant at \$1,138,100 year over year from 2024 to 2025 based upon market.

Jeff and Cindy Zueger

Bldg / Addn	Description	Units	Year
	101 — Single-Family / Owner Occupied		
	1 Story Frame	3,232 SF	
	Adjustment for basement - Crawl		
	Base Heat: FHA - Gas		
	Add Central Air	3,232 SF	
#1	Porch: 1S Frame Open	320 SF	
D1	Concrete Patio	1,069 SF	
D2	Concrete Patio	475 SF	
D3	Asph/Wd Roof OH	272 SF	
#1	Veneer: 1 Story EIFS	0.00 LF	
	Plumbing	6	
	B.I. Appliances	4	
#1	Fireplace: Prefab	2	
Gar	Att Frame	1,614 SF	2017
	Qtrs Over: Frame	294 SF	
Adtn	2 Story Frame	357 SF	2017

		Description	Cond	Year							
Yrd	1	Yard Sprinkler System		2018							
D		10,320 SF									
Yrd	1	Swimming Pool (Residential)		2018							
D		275 SFWSA, Concrete, Cover=no, Heat=none, Diving Brd=none									





65-1810935 SP/SF \$370
4512 SHOREVIEW PL SE TLA: 3,715
12/5/2024 1,374,000 Yr Blt: 2005



65-6103330 SP/SF \$458
4000 BAYPORT PL SE TLA: 2,829
5/22/2024 1,295,000 Yr Blt: 2016

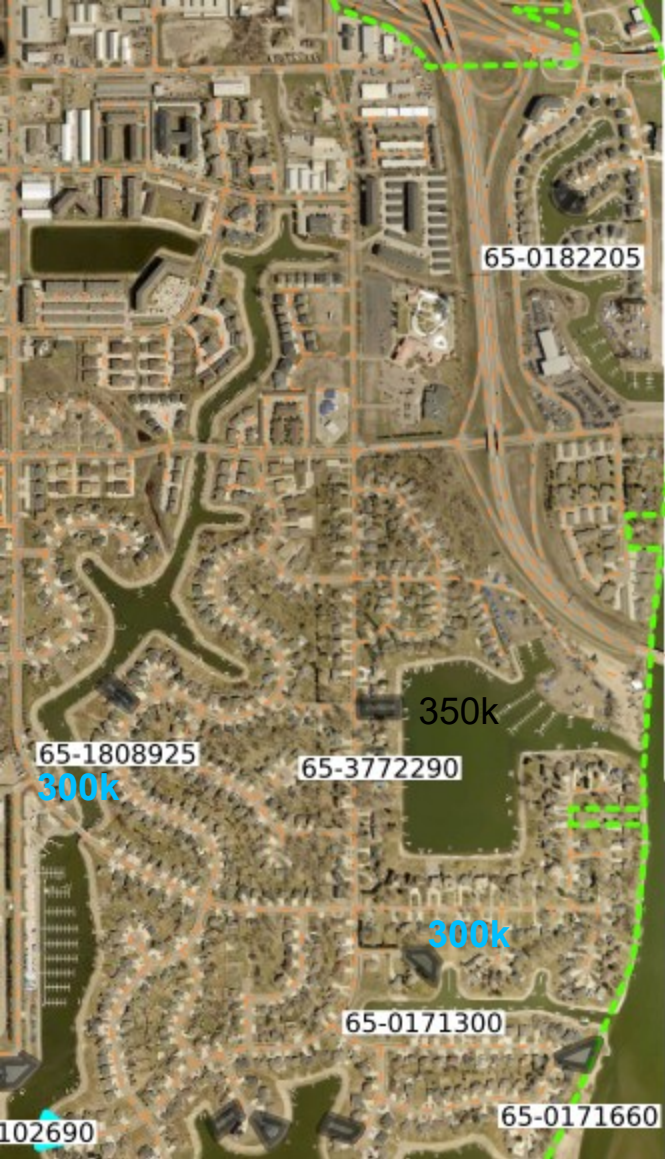


65-6103480 SP/SF \$288
4110 BAYPORT PL SE TLA: 2,432
11/1/2024 700,000 Yr Blt: 2010



Highlighted lot is subject lot - valuation for 2025 - 375k

- 2024 sales \$331.5k
- 2023 sales \$485k
- 2022 sales RANGE 388K TO 500K
- 2021 sales: Range 300k to 400k
- 2020 sales: Range 300k to 354k



65-0182205

200k

65-1808925

300k

65-3772290

350k

300k

65-0171300

65-0171660

102690

WATERFRONT VACANT LAND SALES 2022-2024

Parcel_Number	Sale_Date	Sale_Amount	House_Number	Address	Total_Square_Feet	Notes
65-1811330	8/21/2024	\$ 207,500	4004	BEACHFRONT PL SE	22,738.32	
65-1811165	8/2/2024	\$ 331,500	4101	BAY SHORE BND SE	37,156.68	
65-0182210	6/27/2024	\$ 250,000	2211	BRIDGEVIEW CT SE	8,842.68	
65-0182075	12/18/2023	\$ 1,700,000	2600	MARINA RD SE	93,114.00	commercial
65-0182205	9/20/2023	\$ 200,000	2207	BRIDGEVIEW CT SE	8,842.68	
65-0182210	9/20/2023	\$ 200,000	2211	BRIDGEVIEW CT SE	8,842.68	
65-0171660	6/30/2023	\$ 485,000	4920	HARBOR TRL SE	28,009.08	
65-1806475	10/28/2022	\$ 425,000	4001	EDGEWATER PL SE	21,736.44	
65-1810225	6/16/2022	\$ 500,000	4100	BAY SHORE BND SE	46,130.04	
65-1811255	6/16/2022	\$ 850,000	3938	LAKWOOD DR SE	29,403.00	2 lots
65-1810525	3/7/2022	\$ 388,000	3913	WATERFRONT PL SE	18,687.24	
65-1811270	2/18/2022	\$ 100,000	3926	LAKWOOD DR SE	41,686.92	
65-0182205	1/19/2022	\$ 300,000	2207	BRIDGEVIEW CT SE	8,842.68	two lots 150k
65-0182210	1/19/2022	\$ 300,000	2211	BRIDGEVIEW CT SE	8,842.68	two lots 150k

Application For Property Tax Exemption

This application must be filed with the assessor every year by February 1 of the year for which the exemption is claimed.

Property Number: 65-1328000
 Property Owner: BERGQUIST/EARNEST D & ELIZABETH L/E
 Property Address: 106 10 AVE NE
 Mailing Address: 106 10TH AVE NE
 MANDAN, ND 58554-0000

Legal Description:
 LOTS 19 & 20 BLOCK 4 HELMSWORTH-MCLEAN 1ST



Date property was acquired: _____ Market value of property claimed exempt \$ _____

Exemption Claimed Pursuant to One of the Following Sections of the North Dakota Century Code:

- 1. N.D.C.C § 57-02-08(9), property used exclusively for public worship or property belonging to a religious organization and used for religious purposes: Church Parsonage Other (attach explanation)
- 2. N.D.C.C § 57-02-08(8), property owned by an institution of public charity and used for the charitable purposes for which it was organized: Public Hospital ⁽¹⁾ Nursing Home ⁽¹⁾ Other (attach explanation) ⁽¹⁾
- 3. N.D.C.C § 57-02-08(11), property owned by nonprofit lodges, clubs, etc. and used for their meetings and ceremonies:
 - a. If licensed to sell alcoholic beverages, describe each area of the building where these beverages are sold or consumed.
 - b. If food is sold, describe each area of the building where the food is sold or consumed.
- 4. N.D.C.C § 57-02-08(20), buildings owned and occupied as a homestead by one of the following:
 - a. Paraplegic Disabled Veteran or Veteran awarded specially adapted housing or unremarried surviving spouse ⁽²⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾
 - b. Permanently and Totally Disabled Person Confined to a Wheelchair or unremarried surviving spouse ⁽²⁾
- 5. N.D.C.C § 57-02-08(22), buildings owned by a blind person and/or spouse and occupied as a home by the blind person. ⁽²⁾
- 6. N.D.C.C § 57-02-08(26), buildings owned and occupied as a homestead by a paraplegic disabled person or unremarried surviving spouse. ⁽²⁾⁽³⁾
- 7. N.D.C.C § 57-02-08(31), group homes owned by nonprofit corporations.
- 8. N.D.C.C § 57-55-10, mobile home is exempt or the provisions of N.D.C.C ch. 57-55 apply.
- 9. N.D.C.C § _____ Subsection _____

For what purpose(s) was the property used during the 12-month period prior to the year for which this exemption is claimed? (Note: Be specific. If there were several types of use, indicate such usages by square foot areas of the building and floor location. If additional space is needed, attach another sheet.)

Is any income derived from the use of any portion of this property by other individuals or groups, whether considered as rent or reimbursement for expenses or services rendered? Yes No If Yes, give details.

- (1) Provide a current copy of organizational documents supporting claim (e.g. articles of incorporation and by-laws, etc.) if claiming exemption for the first time or upon request.
- (2) Provide an affidavit or physician's certificate if claiming exemption for the first time.
- (3) Provide an annual statement that previous year's income did not exceed the amount provided in N.D.C.C § 57-02-08.1.
- (4) Provide a copy of the DD form 214 showing veteran's honorable discharge from active military service if claiming exemption for the first time.
- (5) Provide evidence from the Department of Veterans Affairs showing award of specially adapted housing if claiming exemption for this status for the first time.
- (6) A person shall furnish to the assessor or other assessment officials when requested to do so any information that is believed will support the claim for exemption for a subsequent year.

I (We) make application for real property tax exemption for the year 2025 on the property described above and, in compliance with North Dakota Century Code § 57-02-14.1, certify the information is accurate to the best of my (our) knowledge and belief.

Note: N.D.C.C § 12.1-11-02 provides that making a false statement in a governmental matter is punishable as a Class A misdemeanor.

Elizabeth Bergquist 3-18-25
 Applicant Date

Application is: Approved Disapproved

Kimberly Markley 3-18-2025
 Assessor or Director of Tax Equalization Date

707 6 AVE NW, MANDAN

Deed: **BEDDES/JAN L**

Map Area: **Zone 1 - Res**

Checks/Tags:

Contract:

Route: **000-000-000**

Lister/Date: **BKJ, 08/26/2021**

CID#: **04431**

Tax Dist: **M1**

Review/Date: **SS, 09/26/2016**

DBA:

Plat Page:

Entry Status: **Inspected**

MLS:

Subdiv: **N.P. 1ST**

Urban / Residential

Legal: LOT 3 BLOCK 82 N.P.1ST

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres							
Unit Site						7,000.00	0.161							
Grand Total						7,000.00	0.161							

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2025
07/17/2015	\$162,000	D000	465741	2/25/1983	46-83	N	\$400	Utility Shed	Land	\$35,000	\$0	\$35,000	\$35,000
08/29/2013	\$148,710	D021	452357						Dwlg	\$134,400	\$132,900	\$1,500	\$134,400
03/15/1996	\$47,800	D000	339002						Impr		\$0	\$0	
									Total	\$169,400	\$132,900	\$36,500	\$169,400

Res. Structure		Finish				Plumbing			Addition		Garage	
Occ. Code	104	Ttl Rooms Above #	4	Bedrooms Above #	2	Standard Bath - 3 Fixt	1	Addition	No Additions	Garage	No garages	
Occ. Descr.	Two-Family Flat	Ttl Rooms Below #	4	Bedrooms Below #	1	Shower Stall Bath -3 Fixt	1	Year Built		Year Built		
Year Built	1951	Living Qtrs. W/ Walk-	732			Toilet Room (1/2 Bath)		EFA		EFA		
EFA / EFYr	74 / 1951					Lavatory		EFA Year		EFF Year		
Arch. Dsgn	Conventional	Foundation	C Bik			Water Closet		Style		Style		
Style	1 Story Frame	Exterior Walls	Metal			Sink		Area (SF)		W X L		
AreaSF/TLA	832 / 832	Roof	Gable/Asph Comp			Shower Stall/Tub		Condition		Area (SF)		
GLA 1st/2nd	832 / 0	Interior Finish	Drwl			Mtl St Sh Bath		Bsmt (SF)		No Flr Adj.		
Condition	NML	Flooring	Carpet			Mtl Stall Shower		NoBsmt Flr(SF)		Condition		
Basement	Full	Non-base Heating		Fireplace		Wet Bar		2nd Flr Adj.		Bsmt (SF)		
No Bsmt Flr.	0	Floor/Wall #	0	Gas	1	Cust Bath - 3 Fixt		Heat		Interior Finish		
Heat	FHA - Gas	Pipeless #	0			No Hot Water Tank		AC		Interior Finish (SF)		
AC	No	Hand Fired (Y/N)	No			No Plumbing		Attic (SF)		Qtrs Over		
Attic	None	Space Heat #	0			Sewer & Water Only				Qtrs Over (SF)		
		Appliances				Water Only w/Sink				Qtrs AC (SF)		
						Hot Tub						
						Bidet						
						Fbgls Service Sink						
						Urinal						
						Sauna						
						Cust Bath - 4 Fixt						
						Cust Tile Full Bath						
						Cust Tile SS Bath						
						Cust Bath - 5 Fixt						
						Cust Tile Shower/Tub						
						Cust Tile SSB +lav						
						Cust Tile SSB w/Std Tub						
						Cust Tile SSB - 5 Fixt						
						Cust Bath +lav						
						Cust Bath w/Cust SS						
						Cust Bath w/Cust SS +lav						

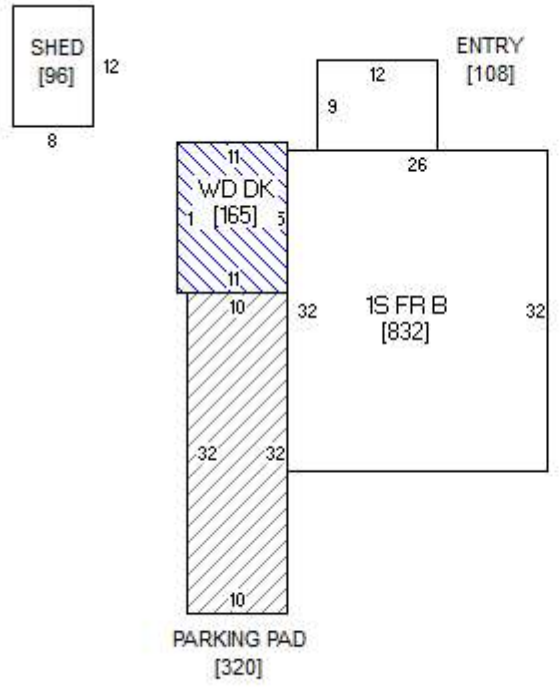


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Bldg / Addn	Description	Units		Year					
	104 — Two-Family Flat								
	1 Story Frame	832							
	Multi-Family Adjustment								
#1	Bsmt Fin - Living Qtrs. W/ Walk-out (High)	732 Tbl							
	Base Heat: FHA - Gas								
#1	Porch: 1S Frame Enclosed	108 SF							
	Deck #1: Wood Deck	165 SF							
	Deck #2: Concrete Patio	320 SF							
	Veneer #1 1/2 Story Stone	20.00 LF							
	Plumbing	2							
	B.I. Appliances	1							
#1	Fireplace: Gas	1							

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025	BLIND EXEMPTION w/Exemptions applied:	Appr	Urban	Res	\$35,000 \$35,000	\$134,400 \$1,500			\$169,400 \$36,500
2024	w/Exemptions applied:	Appr	Urban	Res	\$35,000 \$35,000	\$132,800 \$0			\$167,800 \$35,000
2023	w/Exemptions applied:	Appr	Urban	Res	\$35,000 \$35,000	\$123,900 \$0			\$158,900 \$35,000

Exemption should be \$134,400
Total value should be \$35,000



65-3372000 707 6 AVE NW

Sketch 1 of 1



Photo 1 of 1 08/16/2021

Exempt Reason	Start Year End Date					Exempt Acres CSR Points
BLIND EXEMPTION	2025 01/01/2026					0.000 0.000

911 COLLINS AVE, MANDAN

Deed: ROEHL/PAUL & CHERYL
 Contract:
 CID#: 05983
 DBA:
 MLS:

Map Area: Zone 1 - Res
 Route: 000-000-000
 Tax Dist: M1
 Plat Page:
 Subdiv: SIEGEL'S 1ST

Checks/Tags:
 Lister/Date: KT, 10/31/2024
 Review/Date: JLF, 08/24/2022
 Entry Status: Estimated

Urban / Residential

Legal: LOT 1 BLOCK 1 SIEGELS 1ST

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres							
Unit Site						7,000.00	0.161							
Grand Total						7,000.00	0.161							

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2025
09/03/2004	\$70,000	D000	390637	8/22/2024	RESDK-24-0	C	\$5,000	Deck/Patio	Land	\$35,000	\$0	\$35,000	\$35,000
08/22/1997	\$59,400	D000	345984	8/22/2024	RESDK-24-0	C	\$7,500	Deck/Patio	Dwlg	\$126,300	\$124,900	\$1,400	\$126,300
10/15/1996	\$41,400	D003	342910	3/22/2016	PLMB-16-016	N	\$0	Plumb/Elec	Impr		\$0	\$0	
				4/9/2012	14212	N	\$1,800	Utility Shed	Total	\$161,300	\$124,900	\$36,400	\$161,300

Res. Structure		Finish				Plumbing				Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	4	Bedrooms Above #	2	Standard Bath - 3 Fixt	2	Addition	No Additions	Garage	1 of 1		
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	3	Bedrooms Below #	2	Shower Stall Bath -3 Fixt		Year Built		Year Built	1980		
Year Built	1952	Living Qtrs. (Multi)	525			Toilet Room (1/2 Bath)		EFA		EFA	45		
EFA / EFYr	73 / 1952					Lavatory		EFA Year		EFF Year	1980		
Arch. Dsgn	Ranch	Foundation	C Bik			Water Closet		Style		Style	Det Fr.		
Style	1 Story Frame	Exterior Walls	Metal			Sink		Area (SF)		W X L	0' X 0'		
AreaSF/TLA	800 / 800	Roof	Hip/Asph Comp			Shower Stall/Tub		Condition		Area (SF)	720		
GLA 1st/2nd	800 / 0	Interior Finish	Combination			Mtl St Sh Bath		No Fir Adj.		No Fir Adj.	No		
		Flooring	Carpet			Mtl Stall Shower		Bsmt (SF)		Condition	NML		
		Non-base Heating		Fireplace		Wet Bar		NoBsmt Flr(SF)		Bsmt (SF)			
		Floor/Wall #	0			Cust Bath - 3 Fixt		2nd Fir Adj.		Interior Finish	<None>		
		Pipeless #	0			No Hot Water Tank		Heat		Interior Finish (SF)			
		Hand Fired (Y/N)	No			No Plumbing		AC		Qtrs Over	None		
Condition	NML	Space Heat #	0			Sewer & Water Only		Attic (SF)		Qtrs Over (SF)			
		Appliances				Water Only w/Sink				Qtrs AC (SF)			
						Hot Tub				Door Opnrs	1		
Basement	Full					Bidet				Stalls- Bsmt / Std	-- / 2.00		
No Bsmt Flr.	0					Fbgls Service Sink							
Heat	FHA - Gas					Urinal							
AC	Yes					Sauna							
Attic	None					Cust Bath - 4 Fixt							
						Cust Tile Full Bath							
						Cust Tile SS Bath							
						Cust Bath - 5 Fixt							
						Cust Tile Shower/Tub							
						Cust Tile SSB +lav							
						Cust Tile SSB w/Std Tub							
						Cust Tile SSB - 5 Fixt							
						Cust Bath +lav							
						Cust Bath w/Cust SS							
						Cust Bath w/Cust SS +lav							



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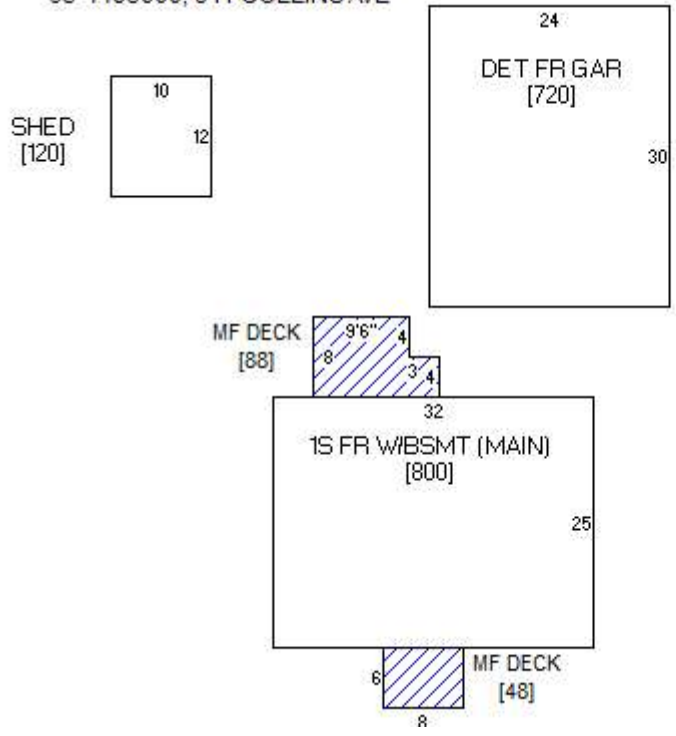
Bldg / Addn	Description	Units		Year					
	101 — Single-Family / Owner Occupied								
	1 Story Frame	800							
#1	Bsmt Fin - Living Qtrs. (Multi) (Avg)	525 Tbl							
	Base Heat: FHA - Gas								
	Add Central Air	800							
	Deck #1: Vinyl/CompoDeck	48 SF							
	Deck #2: Vinyl/CompoDeck	88 SF							
	Plumbing	2							
	B.I. Appliances	1							
Gar	Det Frame	0' X 0'	720 SF		1980				

	Description	Units			Cond	Year							
Yrd	1 — Shed				NML	2012							
D	W10.00 x L12.00 120 SF, Fr. Shed, Avg Pricing												

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025	BLIND EXEMPTION w/Exemptions applied:	Appr	Urban	Res	\$35,000 \$35,000	\$126,300 \$1,400	\$0 \$0	\$0 \$0	\$161,300 \$36,400
2024	w/Exemptions applied:	Appr	Urban	Res	\$35,000 \$35,000	\$121,200 \$0	\$0 \$0	\$0 \$0	\$156,200 \$35,000
2023	w/Exemptions applied:	Appr	Urban	Res	\$35,000 \$35,000	\$114,400 \$0	\$0 \$0	\$0 \$0	\$149,400 \$35,000

Exemption should be \$126,300
Total value should be \$35,000

65-4495000; 911 COLLINS AVE



Sketch 1 of 1



65-4495000

Photo 1 of 1 07/19/2022

Exempt Reason	Start Year End Date					Exempt Acres CSR Points
BLIND EXEMPTION	2025 01/01/2026					0.000 0.000

Mandan Assessing

From: Mandan Assessing
Sent: Monday, March 17, 2025 12:54 PM
To: [REDACTED]
Subject: RE: Comparable sales for 501 11 St NW

Kristie,

I guess I am not seeing what you are seeing with the \$135/sq ft. The top right sp/sq ft is what the home sold divided by the sq ft of the house. This is also where I established the range. We use the assessed value divided by sq foot to establish a comparable metric for your property.

For comparable purposes we only consider the sq foot of above ground and no sq foot in our comparable process, You are seeing that the total sale prices are less then your valuation but because of the degree in variance of sq footages we use the price per sq ft as the comparable metric.

We can carry forward an appeal to the board with the rest of the appeals. If you wish to speak to the valuation, you can do so by written statement or show up to the board on April 1. We will provide to the board the sheet I sent you this morning, with your property card for their review and this e-mail chain.

If you would like to call and I can try explain what I am seeing vs what you are seeing.

-jon



Jonathan Fleischer | *Real Property Appraiser*
City of Mandan Assessing
701.667.3232 | jonathan.fleischer@cityofmandan.com
205 2nd Ave NW, Mandan, ND 58554
www.cityofmandan.com/assessing

[Click here to view City of Mandan Property Record Cards](#)

[Click here to view Property Tax Calculator](#)

From: [REDACTED]
Sent: Monday, March 17, 2025 12:07 PM
To: Mandan Assessing <assessing@cityofmandan.com>
Subject: RE: Comparable sales for 501 11 St NW

John,

I will be appealing this, when I look at the comps you sent and the sales price, the sq footage and then the amt per sq ft they are all under \$135 a sq ft but you have us at \$208 sq ft. It is excessive ad does not compare.

What else DO I need to get this appealed, if you can let me know I would appreciate it.

Thank you,

Kristie Emineth

From: Mandan Assessing <assessing@cityofmandan.com>

Sent: Monday, March 17, 2025 9:43 AM

To: [REDACTED]

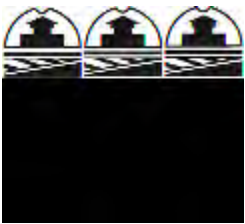
Subject: Comparable sales for 501 11 St NW

Kristie,

Attached are comparable sales for your property. Please review and let us know if you would like to proceed with the appeal. This is the information we would provide to the board to support our valuation.

If you have any additional questions, please feel free to call or respond here.

-Jon



Jonathan Fleischer | *Real Property Appraiser*

City of Mandan Assessing

701.667.3232 | jonathan.fleischer@cityofmandan.com

205 2nd Ave NW, Mandan, ND 58554

www.cityofmandan.com/assessing

[Click here to view City of Mandan Property Record Cards](#)

[Click here to view Property Tax Calculator](#)

501 11 ST NW, MANDAN

Deed: EMINETH/KRISTIE M & MICHAEL T
 Contract:
 CID#: 07342
 DBA:
 MLS:

Map Area: Zone 3 - Res
 Route: 000-000-000
 Tax Dist: M1
 Plat Page:
 Subdiv: SUNSET ADDITION REPLAT

Checks/Tags:
 Lister/Date: BKJ, 07/11/2024
 Review/Date: LT, 06/20/2019
 Entry Status: Inspected

Urban / Residential

Legal: LOT 1 BLOCK 2 & W 1/2 VAC 4TH AVE NW BLOCK 2 SUNSET ADDN REPLAT

Land									
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres		
Unit Site						10,763.90	0.247		
Grand Total						10,763.90	0.247		

Sales				Building Permits				Values			
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type		Pr Yr: 2025
07/12/2022	\$0	D024	511257	6/16/2006	27406	N	\$1,800	Fireplace	Land		\$40,000
07/01/2022	\$264,500	D006	511260	4/24/2006	9106	N	\$0	Plumb/Elec	Dwlg		\$274,400
09/25/1987	\$63,800	D000	0						Impr		
									Total		\$314,400

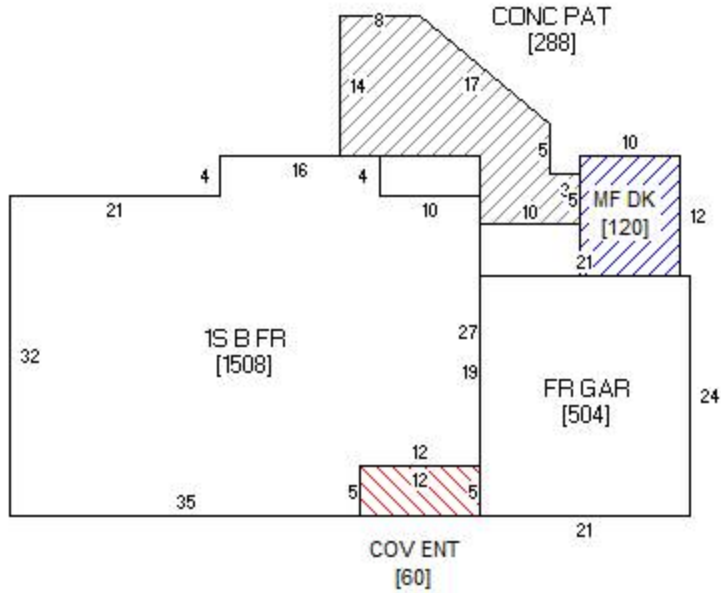
Res. Structure		Finish				Plumbing				Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	6	Bedrooms Above #	3	Standard Bath - 3 Fixt	2	Addition	No Additions	Garage	1 of 1		
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	4	Bedrooms Below #	1	Shower Stall Bath -3 Fixt	1	Year Built		Year Built	1954		
Year Built	1954	Rec. Room W/ Walk-o	1333			Toilet Room (1/2 Bath)		EFA		EFA	71		
EFA / EFYr	71 / 1954	Living Qtrs. W/ Walk-o	175			Lavatory		EFA Year		EFF Year	1954		
Arch. Dsgn	Ranch	Foundation	Conc			Water Closet		Style		Style	Att Brick		
Style	1 Story Brick	Exterior Walls	Brick			Sink	2	Area (SF)		W X L	0' X 0'		
AreaSF/TLA	1,508 / 1,508	Roof	Hip/Asph Comp			Shower Stall/Tub		Condition		Area (SF)	504		
GLA 1st/2nd	1,508 / 0	Interior Finish	Plas			Mtl St Sh Bath		No Flr Adj.		No Flr Adj.	No		
		Flooring	Carpet			Mtl Stall Shower		Bsmt (SF)		Condition	NML		
		Non-base Heating		Fireplace		Wet Bar		NoBsmt Flr(SF)		Bsmt (SF)			
		Floor/Wall #	0	Gas	1	Cust Bath - 3 Fixt		2nd Flr Adj.		Heat	<None>		
		Pipeless #	0			Custom Tub		AC		Interior Finish (SF)			
		Hand Fired (Y/N)	No			No Hot Water Tank		Attic (SF)		Qtrs Over	None		
		Space Heat #	0			No Plumbing				Qtrs Over (SF)			
		Appliances				Sewer & Water Only				Qtrs AC (SF)			
						Water Only w/Sink				Door Opnrs	2		
						Hot Tub				Stalls- Bsmt / Std	-- / 2.00		
						Bidet							
						Fbols Service Sink							
						Urinal							
						Sauna							
						Cust Bath - 4 Fixt							
						Cust Tile Full Bath							
						Cust Tile SS Bath							
						Cust Bath - 5 Fixt							
						Cust Tile Shower/Tub							
						Cust Tile SSB +lav							
						Cust Tile SSB w/Std Tub							
						Cust Tile SSB - 5 Fixt							
						Cust Bath +lav							
						Cust Bath w/Cust SS							
						Cust Bath w/Cust SS +lav							



Bldg / Addn	Description	Units	Year						
	101 — Single-Family / Owner Occupied								
	1 Story Brick	1,508 SF							
#1	Bsmt Fin - Rec. Room W/ Walk-out (Avg)	1,333 Tbl							
#2	Bsmt Fin - Living Qtrs. W/ Walk-out (Low)	175 Tbl							
	Base Heat: HW - Baseboard								
	Add Central Air	1,508 SF							
#1	Porch: 1S Frame Open	60 SF							
D1	Concrete Patio	288 SF							
D2	Vinyl/CompoDeck	120 SF							
	Plumbing	5							
#1	Fireplace: Gas	1							
Gar	Att Brick	504 SF	1954						

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Res	\$40,000	\$274,400	\$0	\$0	\$314,400
2024		Appr	Urban	Res	\$40,000	\$228,800	\$0	\$0	\$268,800
2023		Appr	Urban	Res	\$35,000	\$217,800	\$0	\$0	\$252,800

65-5003000 501 11 ST NW



Sketch 1 of 1





65-5002000 SP/SF \$234
 610 11 ST NW TLA:1,710
 11/4/2024 400,000 Yr Blt: 1975



65-4669000 SP/SF \$187
 1603 MONTE DR NW TLA:1,339
 12/2/2024 250,000 Yr Blt: 1954



65-4591000 SP/SF \$239
 802 14 ST NW TLA:1,314
 3/28/2024 314,000 Yr Blt: 1953



65-4707000 SP/SF \$238
 1600 LINDA DR NW TLA:1,172
 10/4/2024 279,000 Yr Blt: 1955



65-3983000 SP/SF \$234
 800 1 AVE NE TLA:1,152
 6/11/2024 270,000 Yr Blt: 1958



65-4649000 SP/SF \$264
 1802 MONTE DR NW TLA:1,100
 11/22/2024 290,000 Yr Blt: 1954

Comparable properties for 501 11 St NW
 valuation for 2025 - \$314,400
 price per sq ft. $\$314,000 / 1,508 = \208.22
 Range of sales \$187 to \$264
 House is valued within range and lower than majority
 of the sales.

701 JOHNS DR NE, MANDAN

Deed: SCHEELER/CASEY & MANDI L

Map Area: Zone 3 - Res

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date: MA, 07/12/2016

CID#: 00487

Tax Dist: M1

Review/Date: SS, 08/29/2017

DBA:

Plat Page:

Entry Status: Estimated

MLS:

Subdiv: DIANE'S 1ST

Urban / Residential

Legal: S 1/2 LOT 8 & ALL LOT 9 BLOCK 3 DIANE'S 1ST

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres								
Unit Site						20,007.00	0.459								
Grand Total						20,007.00	0.459								

Street	Utilities	Zoning	Land Use
Unit Site	Paved	City	RESIDENTIAL SINGLE FAMILY Residential

Sales			Building Permits					Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
07/28/2017	\$0	D004	478787	4/11/1995	5495	N	\$0	Plumb/Elec	Land	\$48,000	\$0	\$0	\$48,000
11/18/1992	\$150,000	D000	999999	2/19/1993	3393	N	\$720	Utility Shed	Dwlg	\$445,500	\$0	\$0	\$445,500
				2/17/1993	3293	N	\$6,160	180	Impr		\$0	\$0	
				8/14/1992	10592	N	\$0	840	Total	\$493,500	\$0	\$0	\$493,500

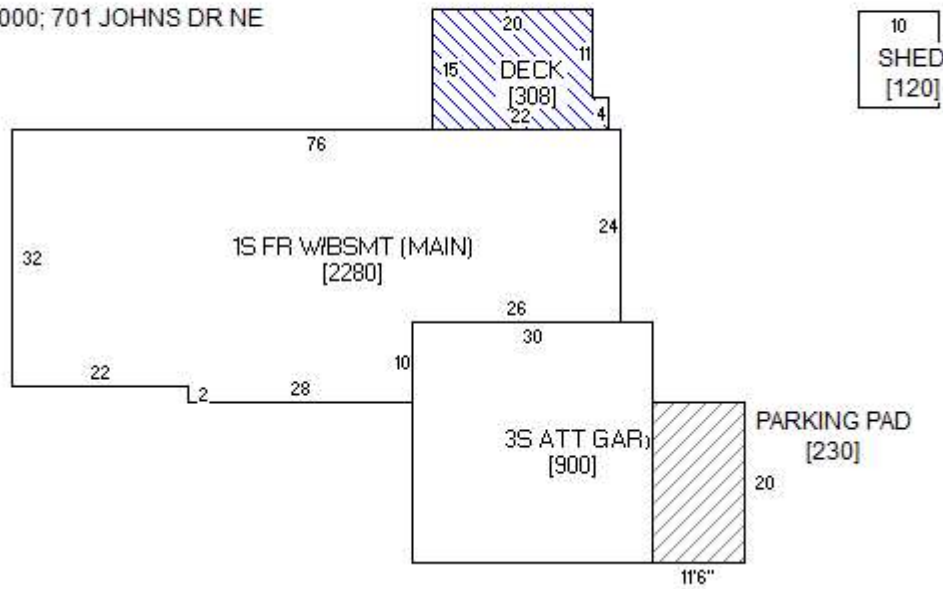
Res. Structure		Finish				Plumbing			Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	8	Bedrooms Above #	3	Standard Bath - 3 Fixt	3	Addition	No Additions	Garage	1 of 1	
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	3	Bedrooms Below #	1	Shower Stall Bath -3 Fixt		Year Built		Year Built	1992	
Year Built	1992	Living Qtrs. (Multi)	1600			Toilet Room (1/2 Bath)	1	EFA		EFA	33	
EFA / EFYr	33 / 1992					Lavatory		EFA Year		EFF Year	1992	
Arch. Dsgn	Ranch	Foundation	Conc			Water Closet		Style		Style	Att Fr.	
Style	1 Story Frame	Exterior Walls	Metal			Sink	2	Area (SF)		W X L	0' X 0'	
AreaSF/TLA	2,280 / 2,280	Roof	Gable/Asph Comp			Shower Stall/Tub		Condition		Area (SF)	900	
GLA 1st/2nd	2,280 / 0	Interior Finish	Combination			Mtl St Sh Bath		No Fir Adj.		No Fir Adj.	No	
		Flooring	Carpet			Mtl Stall Shower		Bsmt (SF)		Condition	NML	
		Non-base Heating		Fireplace		Wet Bar		NoBsmt Flr(SF)		Bsmt (SF)		
		Floor/Wall #	0	Gas	1	Cust Bath - 3 Fixt		2nd Fir Adj.		Interior Finish	<None>	
		Pipeless #	0			No Hot Water Tank		Heat		Interior Finish (SF)		
		Hand Fired (Y/N)	No			No Plumbing		AC		Qtrs Over	None	
		Space Heat #	0			Sewer & Water Only		Attic (SF)		Qtrs Over (SF)		
		Appliances				Water Only w/Sink				Qtrs AC (SF)		
		Range Unit	1	[EMPTY]		Hot Tub				Door Opnrs	2	
		Oven - Single		[EMPTY]		Bidet				Stalls- Bsmt / Std	-- / 3.00	
		Oven - Double		[EMPTY]		Fbgls Service Sink						
		Dishwasher	1	[EMPTY]		Urinal						
		Microwave	1	[EMPTY]		Sauna						
		[EMPTY]				Cust Bath - 4 Fixt						
		Jennair				Cust Tile Full Bath						
		Security System				Cust Tile SS Bath						
						Cust Bath - 5 Fixt						
						Cust Tile Shower/Tub						
						Cust Tile SSB +lav						
						Cust Tile SSB w/Std Tub						
						Cust Tile SSB - 5 Fixt						
						Cust Bath +lav						
						Cust Bath w/Cust SS						
						Cust Bath w/Cust SS +lav						

Bldg / Addn	Description	Units	Year						
	101 — Single-Family / Owner Occupied								
	1 Story Frame	2,280							
#1	Bsmt Fin - Living Qtrs. (Multi) (Avg)	1,600 Tbl							
	Base Heat: FHA - Gas								
	Add Central Air	2,280							
	Deck #1: Wood Deck	308 SF							
	Deck #2: Concrete Patio	230 SF							
	Veneer #1 1/2 Story Brick	5.00 LF							
	Plumbing	6							
	B.I. Appliances	3							
#1	Fireplace: Gas	1							
Gar	Att Frame	900 SF		1992					

		Description	Units			Cond	Year							
Yrd	D	1 – Yard Sprinkler System 15,000 SF				NML	1992							
Yrd	D	1 – Sheds and Yard Structures W10.00 x L12.00 120 SF, Fr. Shed, Avg Pricing				NML	1993							

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Res	\$48,000	\$445,500	\$0	\$0	\$493,500
2024		Appr	Urban	Res	\$48,000	\$382,400	\$0	\$0	\$430,400
2023		Appr	Urban	Res	\$48,000	\$363,200	\$0	\$0	\$411,200

65-0514000; 701 JOHNS DR NE



Sketch 1 of 1



Mandan Assessing

From: Mandan Assessing
Sent: Tuesday, March 18, 2025 1:57 PM
To: [REDACTED]
Subject: Comparable sales 701 John Dr Ne
Attachments: comparable sales 701 john dr ne.pdf; PRC 701 Johns Dr NE.pdf

Casey,

Attached please find comparable sales to your property and your property record card to review. In order to compare the sales and your home we do a price per sq foot value metric. Our analysis uses above grade sq footage as the basis for comparison. Basements will add value to the sale and assessment but are only part of the value in the analysis. The proposed value for 2025 is \$493,500 and your main level square footage is 2,280. Using those numbers, the assessed value per sq foot for your home is \$216.

For sales in 2024, we have a range of price per square foot of \$187 to \$262 on the sales price. If we add in an additional year and use 2023 and 2024, to show the value homes are maintaining, homes sales have ranged between \$177 and \$296 in that time.

Your 2025 proposed value is within the range of sales for the past year and would indicate the assessed value is in line with market. We do understand the frustration in the new assessment, but hope this shows we do support that valuation with the market conditions.

If you have any additional questions, please feel free to respond here or call.

-Jon

Jonathan Fleischer | *Real Property Appraiser*
City of Mandan Assessing
701.667.3232 | jonathan.fleischer@cityofmandan.com
205 2nd Ave NW, Mandan, ND 58554
www.cityofmandan.com/assessing

[Click here to view City of Mandan Property Record Cards](#)
[Click here to view Property Tax Calculator](#)



no garage

65-3546000 SP/SF \$187
611 9 ST NW TLA:2,031
3/6/2024 379,000 Yr Blt: 1958



no garage

65-3546000 SP/SF \$177
611 9 ST NW TLA:2,031
2/8/2023 360,000 Yr Blt: 1958



larger lot and updated

65-5047000 SP/SF \$296
3100 OLD RED TRL NW TLA:1,805
11/17/2023 534,900 Yr Blt: 1992



updated

65-1059150 SP/SF \$262
1712 14 AVE SE TLA:1,803
8/8/2024 472,000 Yr Blt: 2001



updated

65-5002000 SP/SF \$234
610 11 ST NW TLA:1,710
11/4/2024 400,000 Yr Blt: 1975



65-4762000 SP/SF \$197
1406 9 AVE NW TLA:1,509
9/1/2023 296,522 Yr Blt: 1975

Application For Property Tax Exemption

This application must be filed with the assessor every year by February 1 of the year for which the exemption is claimed.

Property Number: 65-6101765

Property Owner: MILLER/JOHN/JR

Property Address: 4230 SHAUN LN SE UNIT 2

Mailing Address: 4230 SHAUN LN SE #2
MANDAN, ND 58554-0000

Legal Description:

LOT 2 BLOCK 2 S 121' OF N 230' OF W 167' OF LOT

2 4230 SHAUN LN CONDOMINIUM ASSOC

LAKEWOOD COMMERCIAL PARK 2ND

RECEIVED

MAR 24 2025

BY:

RECEIVED

MAR 21 2025

Date property was acquired: _____ Market value of property claimed exempt \$ _____

Exemption Claimed Pursuant to One of the Following Sections of the North Dakota Century Code:

- 1. N.D.C.C § 57-02-08(9), property used exclusively for public worship or property belonging to a religious organization and used for religious purposes: Church Parsonage Other (attach explanation)
- 2. N.D.C.C § 57-02-08(8), property owned by an institution of public charity and used for the charitable purposes for which it was organized: Public Hospital ⁽¹⁾ Nursing Home ⁽¹⁾ Other (attach explanation) ⁽¹⁾
- 3. N.D.C.C § 57-02-08(11), property owned by nonprofit lodges, clubs, etc. and used for their meetings and ceremonies:
 - a. If licensed to sell alcoholic beverages, describe each area of the building where these beverages are sold or consumed.
 - b. If food is sold, describe each area of the building where the food is sold or consumed.
- 4. N.D.C.C § 57-02-08(20), buildings owned and occupied as a homestead by one of the following:
 - a. Paralegic Disabled Veteran or Veteran awarded specially adapted housing or unmarried surviving spouse ⁽²⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾
 - b. Permanently and Totally Disabled Person Confined to a Wheelchair or unmarried surviving spouse ⁽²⁾
- 5. N.D.C.C § 57-02-08(22), buildings owned by a blind person and/or spouse and occupied as a home by the blind person. ⁽²⁾
- 6. N.D.C.C § 57-02-08(26), buildings owned and occupied as a homestead by a paraplegic disabled person or unmarried surviving spouse. ⁽²⁾⁽³⁾
- 7. N.D.C.C § 57-02-08(31), group homes owned by nonprofit corporations.
- 8. N.D.C.C § 57-55-10, mobile home is exempt or the provisions of N.D.C.C ch. 57-55 apply.
- 9. N.D.C.C § _____ Subsection _____

For what purpose(s) was the property used during the 12-month period prior to the year for which this exemption is claimed? (Note: Be specific. If there were several types of use, indicate such usages by square foot areas of the building and floor location. If additional space is needed, attach another sheet.) _____

Is any income derived from the use of any portion of this property by other individuals or groups, whether considered as rent or reimbursement for expenses or services rendered? Yes No If Yes, give details. _____

- (1) Provide a current copy of organizational documents supporting claim (e.g. articles of incorporation and by-laws, etc.) if claiming exemption for the first time or upon request.
- (2) Provide an affidavit or physician's certificate if claiming exemption for the first time.
- (3) Provide an annual statement that previous year's income did not exceed the amount provided in N.D.C.C § 57-02-08.1.
- (4) Provide a copy of the DD form 214 showing veteran's honorable discharge from active military service if claiming exemption for the first time.
- (5) Provide evidence from the Department of Veterans Affairs showing award of specially adapted housing if claiming exemption for this status for the first time.
- (6) A person shall furnish to the assessor or other assessment officials when requested to do so any information that is believed will support the claim for exemption for a subsequent year.

I (We) make application for real property tax exemption for the year 2025 on the property described above and, in compliance with North Dakota Century Code § 57-02-14.1, certify the information is accurate to the best of my (our) knowledge and belief.

Note: N.D.C.C § 12.1-11-02 provides that making a false statement in a governmental matter is punishable as a Class A misdemeanor.

John Miller POA 3-21-2025
Applicant Date

Application is: Approved Disapproved

Kristy Mackley
Assessor or Director of Tax Equalization Date 3-24-2025

4101 BAY SHORE BND SE, MANDAN

Deed: SCHAFFER/RAYMOND & PAMELA

Map Area: Zone 11 - Vacant Lnd

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date:

CID#: 10043

Tax Dist: M1

Review/Date:

DBA:

Plat Page:

Entry Status:

MLS:

Subdiv: LAKEWOOD HARBOR 3RD

Urban / Commercial

Legal: LOT 1 BLOCK 2 LAKEWOOD HARBOR 3RD

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres								
Unit Site						37,156.68	0.853								
Grand Total						37,156.68	0.853								

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type				Pr Yr: 2025
08/02/2024	\$331,500	D017	520825						Land				\$318,800
07/27/2021	\$325,000	D017	504922						Dwlg				
05/06/2005		D000	395022						Impr				
									Total				\$318,800

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Comm	\$318,800	\$0	\$0	\$0	\$318,800
2024		Appr	Urban	Comm	\$214,500	\$0	\$0	\$0	\$214,500
2023		Appr	Urban	Comm	\$181,500	\$0	\$0	\$0	\$181,500





SUBJECT PROPERTY IS OUTLINED IN YELLOW.

PROPERTY WAS PURCHASED IN 2024 FOR \$331,500, 2025 ASSESSMENT \$318,800

- 2024 sales \$331.5k
- 2023 sales \$485k
- 2022 sales RANGE 388K TO 500K
- 2021 sales: Range 300k to 400k
- 2020 sales: Range 300k to 354k

U Call I Haul LLC

Estimate

PO Box 2772
Bismarck, ND 58502-2772

Date	Estimate #
11/3/2024	267

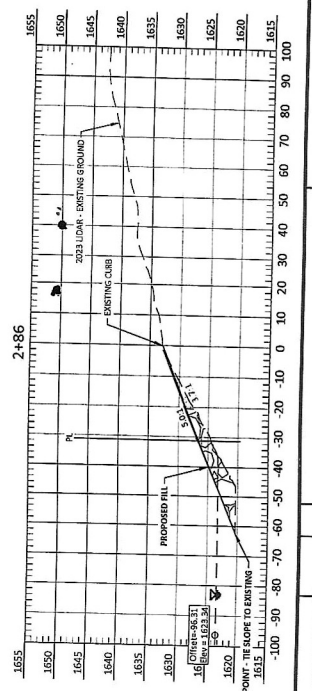
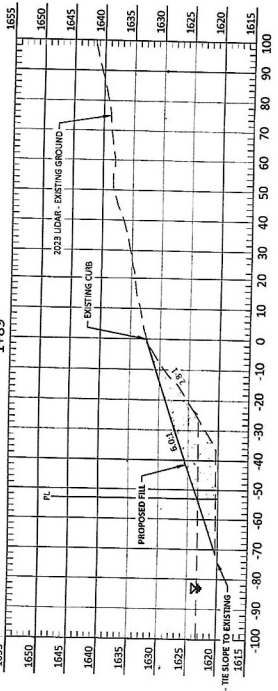
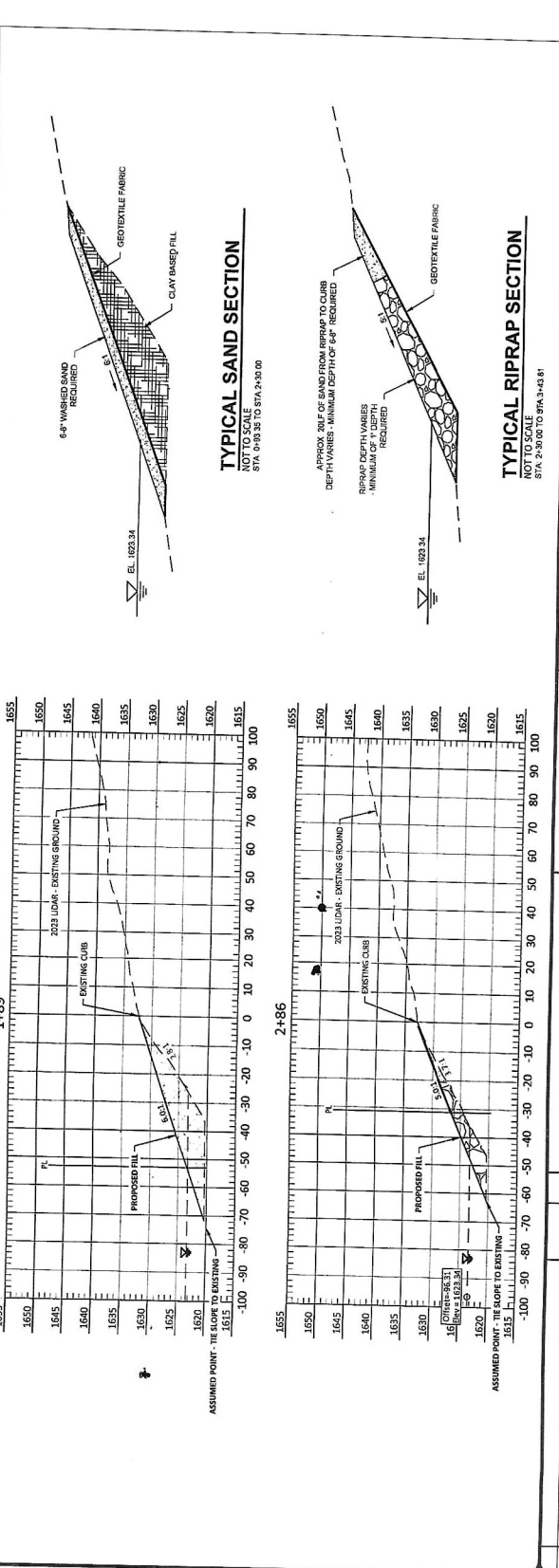
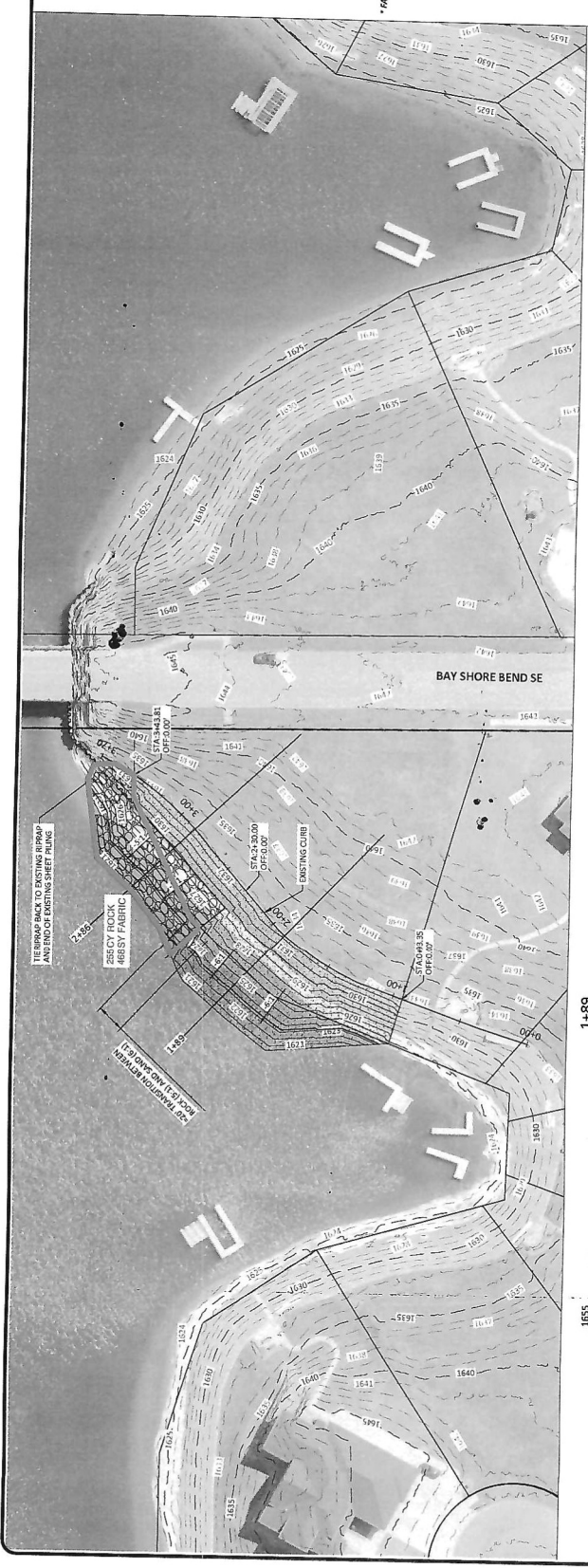
Name / Address
Lakewood Home Owners Association PO Box 2042 Bismarck, ND 58502-2042

Project
Bridge

Description	Qty	Rate	Total
2-8" Rip rap material and trucking not placed. Per ton.	583	84.81	49,444.23
Fill Dirt material and trucking not placed. Per ton.	900	14.44	12,996.00
Washed Sand and trucking not placed. Per ton.	340	55.66	18,924.40
1701 non woven and spikes	5	2,100.00	10,500.00
Custom metal curb and gutter ramp	2	100.00	200.00
Bobcat A770 placing material billed hourly	1	125.00	125.00
Labor w/ Bobcat T770 placing material billed hourly	1	145.00	145.00
2018 John Deere 624K2 Wheel Loader placing material billed hourly	1	165.00	165.00
Komatsu D39 Dozer placing material billed hourly	1	150.00	150.00
Labor for installation/hourly foreman per hour	1	65.00	65.00
Labor for installation/hourly laborer per hour	1	50.00	50.00
Erosion Control measures floating silt fence TBD by amounts used and depths set		0.00	0.00
Sales Tax		7.25%	0.00
Total			\$92,764.63

Handwritten note: Sand & gravel pay? Labor

Proposed Estimate may be removed if not accepted after thirty calendar days of submittal.



PRELIMINARY
 NOT FOR CONSTRUCTION

LOT CROSS SECTIONS		SHEET	
PROJECT NO. 9718-0001		1 OF 1	
4101 BAY SHORE BEND SE		LOT 1 BLOCK 2 - LAKEWOOD HARBOR 3RD ADDITION	
MANDAN, NORTH DAKOTA		AS SHOWN	
Drawn by	TECH	Date	10-9-24
Checked by	MG	Scale	AS SHOWN
HOUSTON engineering, inc.			
No.	Revision	Date	By

Mandan Assessing

From: Pam Schafer [REDACTED]
Sent: Sunday, March 30, 2025 10:50 PM
To: Mandan Assessing
Subject: 4101 Bay Shore Bend Se Mandan
Attachments: New Quote on 4101 Bay Shore Bend.pdf

Hello,

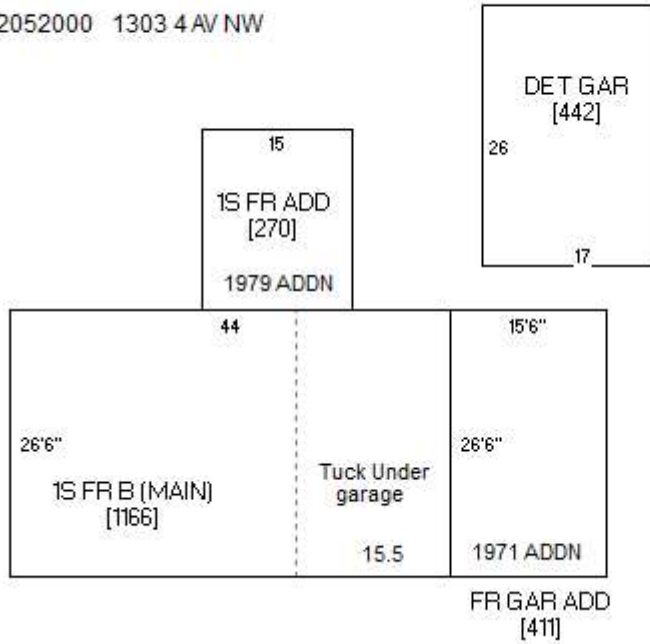
I am forwarding this quote on our lot for improvement costs to stabilize the shore line. I spoke with assessors office, He stated this is able to be used to show costs for improvements and this is to be associated to show decrease of our tax basis as repairs are necessary.

Pam Schafer [REDACTED]

Bldg / Addn	Description	Units	Year						
	101 — Single-Family / Owner Occupied								
	1 Story Frame	1,166							
#1	Bsmt Fin - Rec. Room (Single) (Avg)	555 Tbl							
	Base Heat: FHA - Gas								
	Add Central Air	1,166							
	Plumbing	2							
	B.I. Appliances	2							
#1	Fireplace: Freestanding	1							
Gar	Att Frame	411 SF	1971						
	Basement Stall	1							
	Basement Stall Openers	1							
Adtn	1 Story Frame	270 SF	1979						
Gar	Det Frame	0' X 0' 442 SF	2003						

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Res	\$40,000	\$246,900	\$0	\$0	\$286,900
2024		Appr	Urban	Res	\$40,000	\$213,600	\$0	\$0	\$253,600
2023		Appr	Urban	Res	\$35,000	\$202,700	\$0	\$0	\$237,700

65-2052000 1303 4 AV NW



STARTED 1986 AS CARPORT
ENCLOSED AND DOOR ADDED IN 2003

Sketch 1 of 1



Photo 1 of 1 09/07/2010



65-0565000 SP/SF \$175
405 DIVISION ST NE TLA:1,288
6/13/2024 225,222 Yr Blt: 1975



65-4746000 SP/SF \$219
1509 SUNSET DR NW TLA:1,162
3/15/2024 255,000 Yr Blt: 1969

1303 4 AVE NW
ASSESSED 2025 - \$286,900
SQ FT LIVING - 1,436
PRICE PER SQ FT - \$199.79
RANGE \$175 - \$219
HOME WITHIN RANGE OF SALES



65-3374000 SP/SF \$150
 704 6 ST NW TLA:1,468
 4/17/2023 220,000 Yr Blt: 1959



65-4658000 SP/SF \$194
 1803 MONTE DR NW TLA:1,444
 7/31/2023 280,000 Yr Blt: 1954



65-0565000 SP/SF \$175
 405 DIVISION ST NE TLA:1,288
 6/13/2024 225,222 Yr Blt: 1975



65-0623000 SP/SF \$222
 803 8 AVE NE TLA:1,232
 10/16/2023 274,000 Yr Blt: 1978

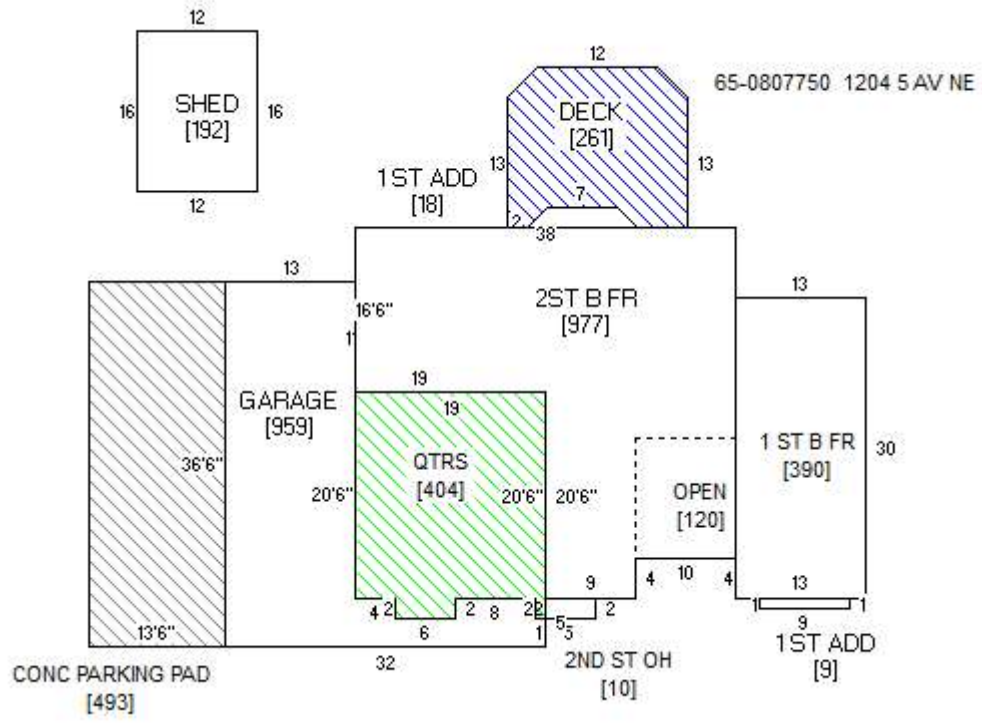


65-4746000 SP/SF \$219
 1509 SUNSET DR NW TLA:1,162
 3/15/2024 255,000 Yr Blt: 1969

Bldg / Addn	Description	Units	Year						
	101 — Single-Family / Owner Occupied								
	2 Story Frame	977							
	Foyer Adjustment	120 SF							
	Base Heat: FHA - Gas								
	Add Central Air	977							
	Deck #1: Wood Deck	261 SF							
	Deck #2: Concrete Patio	493 SF							
	Veneer #1 1/2 Story Brick	44.00 LF							
	Plumbing	6							
	B.I. Appliances	3							
#1	Fireplace: Gas	1							
Gar	Att Frame	959 SF	1993						
	Qtrs Over: Frame	404 SF							
	Int Finish: Fin. Minimal	959 SF							
1 of 4	Adtn 1 Story Frame	2FLRA 18 SF	1993						
2 of 4	Adtn 1 Story Frame	9 SF	1993						
3 of 4	Adtn 1 Story Frame	390 SF	1993						
	Basement area	390 SF							
4 of 4	Adtn 1 Story Frame	2FLRA 10 SF	1993						

		Description	Units		Cond	Year							
Yrd		1 — Yard Sprinkler System			NML	1993							
D		4,000 SF											
Yrd		1 — Shed			NML	2010							
D		W12.00 x L16.00 192 SF, Fr. Shed, Avg Pricing											

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Res	\$40,000	\$412,100	\$0	\$0	\$452,100
2024		Appr	Urban	Res	\$40,000	\$334,000	\$0	\$0	\$374,000
2023		Appr	Urban	Res	\$40,000	\$317,400	\$0	\$0	\$357,400



Sketch 1 of 1



65-0807750

Photo 1 of 1 06/20/2024



65-0213000 SP/SF \$184
 4313 CROWN POINT RD NW TLA:2,116
 3/30/2023 390,000 Yr Blt: 1993



65-6111205 SP/SF \$220
 801 SUNFLOWER LN SW TLA:1,724
 12/15/2023 379,800 Yr Blt: 2013



65-5395180 SP/SF \$228
 4712 CORVETTE ST NW TLA:1,541
 9/22/2023 351,400 Yr Blt: 2012



65-0706000 SP/SF \$254
 1112 3 AVE NE TLA:1,509
 4/20/2023 383,000 Yr Blt: 1992

Subject Property: 1204 5 Ave NE assessed at \$170/sq ft.
 Range of comparables from 2023 is from \$184 to \$254.



65-5395210 SP/SF \$192
4717 CORVETTE ST NW TLA:1,826
7/24/2024 349,900 Yr Blt: 2012



65-0807770 SP/SF \$314
1304 5 AVE NE TLA:1,638
10/21/2024 515,000 Yr Blt: 1995

Subject Property: 1204 5 Ave NE assessed at \$170/sq ft.
Range of comparables is from \$192 to \$314.

2901 6 AVE NW, MANDAN

Deed: ERHART/DOUGLAS M & PEGGY

Map Area: Zone 5 - Com

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date: MA, 07/18/2017

CID#: 11630

Tax Dist: M1

Review/Date: LT, 08/28/2019

DBA:

Plat Page:

Entry Status: Estimated

MLS:

Subdiv: MANDAN LANDS 139-81

Urban / Commercial

Legal: LOT 4 OF LOT K OF SW1/4 SW1/4 MANDAN LANDS 4.55 ACRES

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres								
Unit Site						198,198.00	4.550								
Grand Total						198,198.00	4.550								

Sales

Building Permits

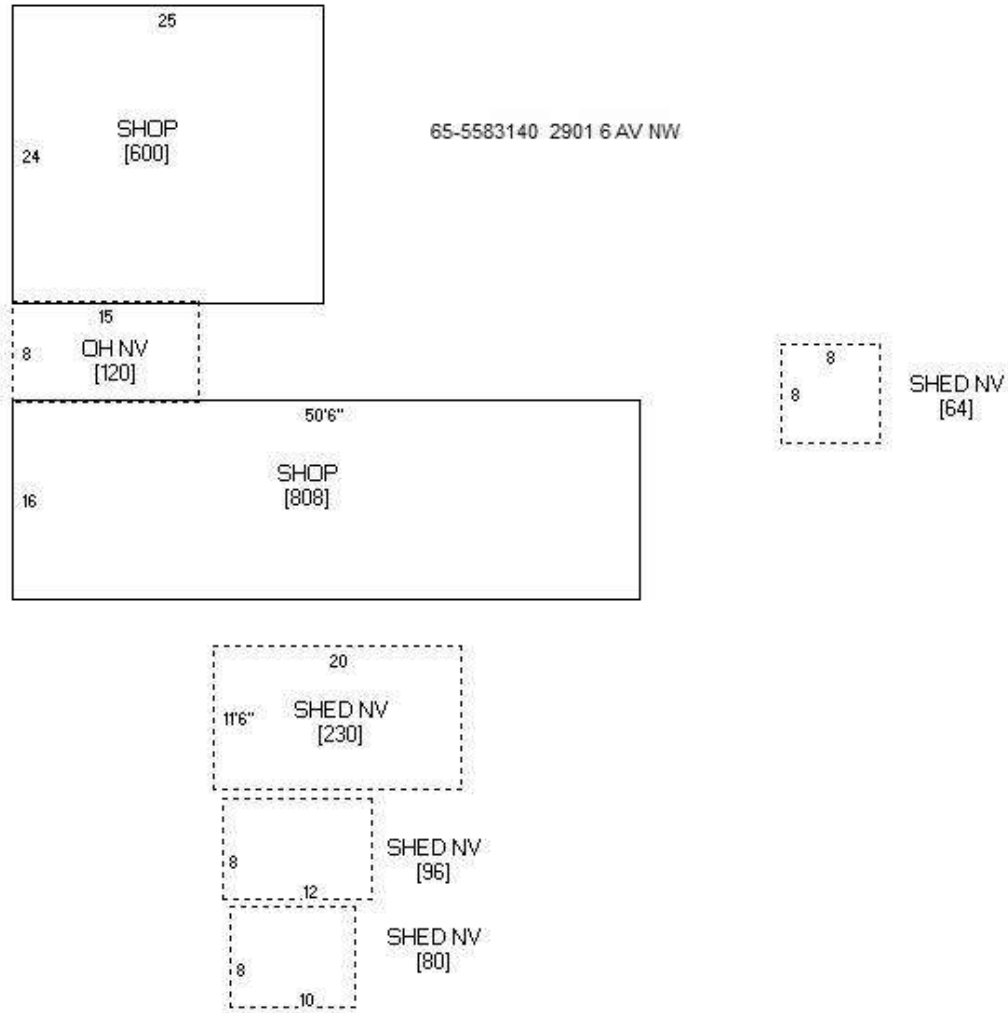
Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type			Pr Yr: 2025
									Land			\$50,000
									Dwlg			
									Impr			\$18,200
									Total			\$68,200

		Description	Cond	Year								
Yrd	I	1 — Garage (Commercial) 600 SF, Metal/wood Frame, Low Pricing		1995								
Yrd	I	1 — Garage (Commercial) 808 SF, Metal/wood Frame, Low Pricing		1995								

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Comm	\$50,000	\$0	\$18,200	\$0	\$68,200
2024		Appr	Urban	Comm	\$35,000	\$0	\$18,700	\$0	\$53,700
2023		Appr	Urban	Comm	\$35,000	\$0	\$18,800	\$0	\$53,800





2015 4 AVE NW, MANDAN

Deed: **HECK/MELVIN R**
 Contract:
 CID#:
 DBA:
 MLS:

Map Area: **Zone 5 - Vacant Land**
 Route: **000-000-000**
 Tax Dist: **M1**
 Plat Page:
 Subdiv: **HECK ADDITION**

Checks/Tags:
 Lister/Date: **KM, 01/16/2021**
 Review/Date: **KM, 10/22/2021**
 Entry Status: **Estimated**

Urban / Commercial

Legal: LOT 4 BLOCK 1 HECK ADDITION

Land										
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres			
SqFt X Rate						21,780.00	0.500			
Subtotal						21,780.00	0.500			
Grand Total						21,780.00	0.500			

Sales				Building Permits				Values				
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type			Pr Yr: 2025
									Land			\$174,200
									Dwlg			
									Impr			
									Total			\$174,200

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Comm	\$174,200	\$0	\$0	\$0	\$174,200
2024		Appr	Urban	Comm	\$97,600	\$0	\$0	\$0	\$97,600
2023		Appr	Urban	Comm	\$71,400	\$0	\$0	\$0	\$71,400



804 DIANE'S CT NE, MANDAN

Deed: SKAGER/KIEL J & CAMEO

Map Area: Zone 3 - Res

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date: GR, 06/06/2016

CID#: 09538

Tax Dist: M1

Review/Date: JLF, 06/21/2024

DBA:

Plat Page:

Entry Status: Exterior Review

MLS:

Subdiv: DIANE'S 7TH

Urban / Residential

Legal: LOT 9 & A TRACT OF LAND 1,445 SQ FT FROM LOT 8 BLOCK 1 DIANE'S 7TH

Land													
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres						
Unit Site						15,920.00	0.366						
Grand Total						15,920.00	0.366						

Street	Utilities	Zoning	Land Use
Unit Site	Paved	City	RESIDENTIAL SINGLE FAMILY Residential

Sales			Building Permits				Values						
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
09/28/2001	\$163,000	D021	368664	10/31/2007	403-07	N	\$0	Plumb/Elec	Land	\$40,000	\$0	\$0	\$40,000
				6/23/2004	282-04	N	\$960	Utility Shed	Dwlg	\$388,700	\$0	\$0	\$388,700
				5/23/2002	103-02	N	\$0	Plumb/Elec	Impr		\$0	\$0	
				9/6/2001	354-01	N	\$6,800	Bsmt Finish	Total	\$428,700	\$0	\$0	\$428,700

Res. Structure		Finish				Plumbing			Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	6	Bedrooms Above #	3	Standard Bath - 3 Fixt	3	Addition	1 of 1	Garage	1 of 1	
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	2	Bedrooms Below #	1	Shower Stall Bath -3 Fixt		Year Built	2001	Year Built	2001	
Year Built	2001	Living Qtrs. (Multi)	1700			Toilet Room (1/2 Bath)		EFA	24	EFA	24	
EFA / EFYr	24 / 2001					Lavatory		EFA Year	2001	EFF Year	2001	
Arch. Dsgn	Ranch	Foundation	Conc			Water Closet		Style	1 Sty Fr.	Style	Att Fr.	
Style	1 Story Frame	Exterior Walls	EIFIS			Sink		Area (SF)	39	W X L	0' X 0'	
AreaSF/TLA	1,747 / 1,786	Roof	Gable/Asph Comp			Shower Stall/Tub		Condition	Normal	Area (SF)	775	
GLA 1st/2nd	1,747 / 39	Interior Finish	Drwl			Mtl St Sh Bath		No Fir Adj.	No	No Fir Adj.	No	
		Flooring	Carpet			Mtl Stall Shower		Bsmt (SF)		Condition	NML	
		Non-base Heating		Fireplace		Wet Bar		NoBsmt Flr(SF)		Bsmt (SF)		
		Floor/Wall #	0			Cust Bath - 3 Fixt		2nd Fir Adj.	Yes	Interior Finish	<None>	
		Pipeless #	0			Custom Tub		Heat	FHA - Gas	Interior Finish (SF)		
		Hand Fired (Y/N)	No			No Hot Water Tank		AC	Yes	Qtrs Over	None	
		Space Heat #	0			No Plumbing		Attic (SF)		Qtrs Over (SF)		
Condition	NML	Appliances				Sewer & Water Only				Qtrs AC (SF)		
		Range Unit	[EMPTY]			Water Only w/Sink				Door Opnrs	2	
Basement	Full	Oven - Single	[EMPTY]			Hot Tub				Stalls- Bsmt / Std	-- / 3.00	
No Bsmt Flr.	0	Oven - Double	[EMPTY]			Bidet						
Heat	FHA - Gas	Dishwasher	1 [EMPTY]			Fbgls Service Sink						
AC	Yes	Microwave	1 [EMPTY]			Urinal						
Attic	None	[EMPTY]				Sauna						
		Jennair				Cust Bath - 4 Fixt						
		Security System				Cust Tile Full Bath						
						Cust Tile SS Bath						
						Cust Bath - 5 Fixt						
						Cust Tile Shower/Tub						
						Cust Tile SSB +lav						
						Cust Tile SSB w/Std Tub						
						Cust Tile SSB - 5 Fixt						
						Cust Bath +lav						
						Cust Bath w/Cust SS						
						Cust Bath w/Cust SS +lav						



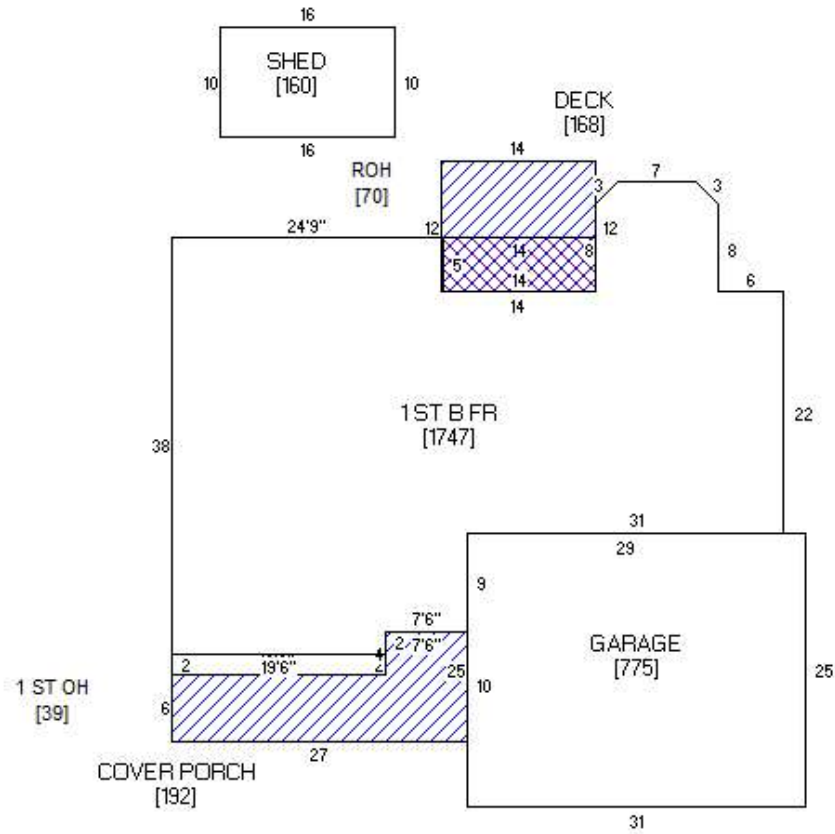
Bldg / Addn	Description	Units	Year						
	101 — Single-Family / Owner Occupied								
	1 Story Frame	1,747							
#1	Bsmt Fin - Living Qtrs. (Multi) (Avg)	1,700 Tbl							
	Base Heat: FHA - Gas								
	Add Central Air	1,747							
#1	Porch: 1S Frame Open	192 SF							
	Deck #1: Vinyl/CompoDeck	168 SF							
	Deck #2: Asph/Wd Roof OH	70 SF							
	Veneer #1 1/2 Story Sim Stone	6.00 LF							
	Plumbing	3							
	B.I. Appliances	2							
Gar	Att Frame	775 SF		2001					
Adtn	1 Story Frame	2FLRA 39 SF		2001					

		Description	Units	Cond	Year								
Yrd		1 — Yard Sprinkler System		NML	2001								
D		7,000 SF											
Yrd		1 — Shed		NML	2001								
D		W10.00 x L16.00 160 SF, Fr. Shed, Avg Pricing											

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Res	\$40,000	\$388,700	\$0	\$0	\$428,700
2024		Appr	Urban	Res	\$40,000	\$330,900	\$0	\$0	\$370,900
2023		Appr	Urban	Res	\$40,000	\$314,200	\$0	\$0	\$354,200



65-0807876; 804 DIANE'S CT NE





65-1059150
1712 14 AVE SE
8/8/2024 472,000

SP/SF \$262
TLA: 1,803
Yr Blt: 2001



65-0807824
1105 6 AVE NE
2/23/2024 414,900

SP/SF \$276
TLA: 1,472
Yr Blt: 2001



65-1838010
817 23 ST SE
2/9/2024 400,000

SP/SF \$283
TLA: 1,413
Yr Blt: 2004

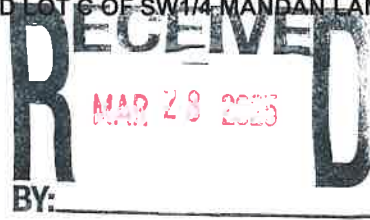
Subject Property: 804 DAINE'S CT NE assessed at \$240/sq ft.
Range of comparables is from \$262 to \$283.

Application For Property Tax Exemption

This application must be filed with the assessor every year by February 1 of the year for which the exemption is claimed.

Property Number: 65-5583040
Property Owner: FARLAND/JERRI
Property Address: 2905 HWY 1806 N
Mailing Address: 2905 HWY 1806 N
MANDAN, ND 58554-0000

Legal Description:
AUD LOT 6 OF SW1/4 MANDAN LANDS 1.65 ACRES



Date property was acquired: _____ Market value of property claimed exempt \$ _____

Exemption Claimed Pursuant to One of the Following Sections of the North Dakota Century Code:

- 1. N.D.C.C § 57-02-08(9), property used exclusively for public worship or property belonging to a religious organization and used for religious purposes:
Church Parsonage Other (attach explanation)
- 2. N.D.C.C § 57-02-08(8), property owned by an institution of public charity and used for the charitable purposes for which it was organized:
Public Hospital ⁽¹⁾ Nursing Home ⁽¹⁾ Other (attach explanation) ⁽¹⁾
- 3. N.D.C.C § 57-02-08(11), property owned by nonprofit lodges, clubs, etc. and used for their meetings and ceremonies:
a. If licensed to sell alcoholic beverages, describe each area of the building where these beverages are sold or consumed.

b. If food is sold, describe each area of the building where the food is sold or consumed.

- 4. N.D.C.C § 57-02-08(20), buildings owned and occupied as a homestead by one of the following:
a. Paraplegic Disabled Veteran or Veteran awarded specially adapted housing or unmarried surviving spouse ⁽²⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾
b. Permanently and Totally Disabled Person Confined to a Wheelchair or unmarried surviving spouse ⁽²⁾
- 5. N.D.C.C § 57-02-08(22), buildings owned by a blind person and/or spouse and occupied as a home by the blind person. ⁽²⁾
- 6. N.D.C.C § 57-02-08(26), buildings owned and occupied as a homestead by a paraplegic disabled person or unmarried surviving spouse. ⁽²⁾⁽³⁾
- 7. N.D.C.C § 57-02-08(31), group homes owned by nonprofit corporations.
- 8. N.D.C.C § 57-55-10, mobile home is exempt or the provisions of N.D.C.C ch. 57-55 apply.
- 9. N.D.C.C § _____ Subsection _____

For what purpose(s) was the property used during the 12-month period prior to the year for which this exemption is claimed? (Note: Be specific. If there were several types of use, indicate such usages by square foot areas of the building and floor location. If additional space is needed, attach another sheet.) private home/residence

Is any income derived from the use of any portion of this property by other individuals or groups, whether considered as rent or reimbursement for expenses or services rendered? Yes No If Yes, give details.

- (1) Provide a current copy of organizational documents supporting claim (e.g. articles of incorporation and by-laws, etc.) if claiming exemption for the first time or upon request.
- (2) Provide an affidavit or physician's certificate if claiming exemption for the first time.
- (3) Provide an annual statement that previous year's income did not exceed the amount provided in N.D.C.C § 57-02-08 1.
- (4) Provide a copy of the DD form 214 showing veteran's honorable discharge from active military service if claiming exemption for the first time.
- (5) Provide evidence from the Department of Veterans Affairs showing award of specially adapted housing if claiming exemption for this status for the first time.
- (6) A person shall furnish to the assessor or other assessment officials when requested to do so any information that is believed will support the claim for exemption for a subsequent year.

I (We) make application for real property tax exemption for the year 2025 on the property described above and, in compliance with North Dakota Century Code § 57-02-14.1, certify the information is accurate to the best of my (our) knowledge and belief.

Note: N.D.C.C § 12.1-11-02 provides that making a false statement in a governmental matter is punishable as a Class A misdemeanor.

Narlyn K Farland ^{03/27/2025}
Applicant Date

Application is: Approved Disapproved

Kimberly Mackley 3-31-2025
Assessor or Director of Tax Equalization Date

1000 OLD RED TRL NW, MANDAN

Deed: **WAL-MART REAL ESTATE BUSINESS TRUST**
 Contract:
 CID#: **07568**
 DBA: **Walmart**
 MLS:

Map Area: **Zone 5 - Com**
 Route: - -
 Tax Dist: **M1**
 Plat Page:
 Subdiv: **TERRA VALLEE 2ND ADD REPLAT**

Checks/Tags:
 Lister/Date: **GR, 03/21/2015**
 Review/Date: **GR, 03/08/2018**
 Entry Status: **Inspected**

Urban / Commercial

Legal: LOT 1 BLOCK 1 TERRA VALLEE 2ND ADDITION REPLAT

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres									
SqFt X Rate						217,800.00	5.000									
SF x Rate 2						174,240.00	4.000									
SF x Rate 3						352,970.00	8.103									
Subtotal						745,010.00	17.103									
Grand Total						745,010.00	17.103									

Street

Utilities

Zoning

Land Use

SqFt X Rate	Paved	City	COMMERCIAL/LIGHT INDUSTRIAL TRANSIT	Commercial
--------------------	-------	------	-------------------------------------	------------

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
09/14/2012	\$1,612,547	D000		9/3/2020	SIGN=20=06	C	\$0	Misc	Land	\$3,145,300	\$0	\$0	\$3,145,300
				8/21/2020	COMR-20-04	C	\$917,654	Int-Remodel	Dwlg		\$0	\$0	
				6/20/2018	SIGN-18-053	N	\$0	Misc	Impr	\$11,863,100	\$0	\$0	\$11,863,100
				4/25/2018	COMR-18-12	C	\$168,000	Misc	Total	\$15,008,400	\$0	\$0	\$15,008,400

Precomputed Structure	
Occ. Code	202
Occ. Descr.	Store - Retail Large (> 10000 SF)
Year Built	2014
EFF Age/Yr	11/ 2014
Condition	NML
Description	
Style	C.Blk - Steel
Stories	1
Base	155,463
Basement	0
1st Flr Inset Adj	0
GBA	159219

Verticals						
Ftg & Fdtn						
Exterior wall						
Interior wall						
Pilasters						
Wall facing						
Windows						
Fronts/Doors						

Horizontals						
Basement						
Roof						
Ceiling						
Struct. Floor						
Floor Cover						
Partitions						
Framing						
HVAC						
Electrical						
Sprinkler						

Plumbing		
	B	Ext
Rough Plumbing	1	

Adjustments		
Loading Dock	6,020	AVG
Concrete patio	8,680	AVG

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(rev. 27.0.55.5471)

Bldg / Addn	Description	Units	Year						
1 of 2	Bldg O 202 —Store - Retail Large (> 10000 SF)								
	Pre P 202 —Store - Retail Large (> 10000 SF)	155,463							
	Plmb Rough Plumbing - Base	1							
	Adj Loading Dock - AVG	6,020							
	Adj Concrete patio - AVG	8,680							
1 of 3	Ex Door O.H. - Door - Power, 8 Ft Wide, 10 Ft High	4	2014						
2 of 3	Ex Door O.H. - Door - Power, 12 Ft Wide, 12 Ft High	3	2014						
3 of 3	Ex Door O.H. - Door - Power, 12 Ft Wide, 16 Ft High	1	2014						

Precomputed Addition		Verticals						Plumbing		
Occ. Code	408	Ftg & Fdtn							B	Ext
Occ. Descr.	Auto Repair	Exterior wall								
		Interior wall								
		Pilasters								
		Wall facing								
		Windows								
Year Built	2018	Fronts/Doors								
EFF Age/Yr	7/ 2018									
Condition	NML	Horizontals						Adjustments		
		Basement								
		Roof								
		Ceiling								
Description	SHOP	Struct. Floor								
Style	C.Blk - Steel	Floor Cover								
Stories	1	Partitions								
1st Flr Wall Ht	18	Framing								
Base	3,756	HVAC								
Basement	0	Electrical								
GBA	159219	Sprinkler								

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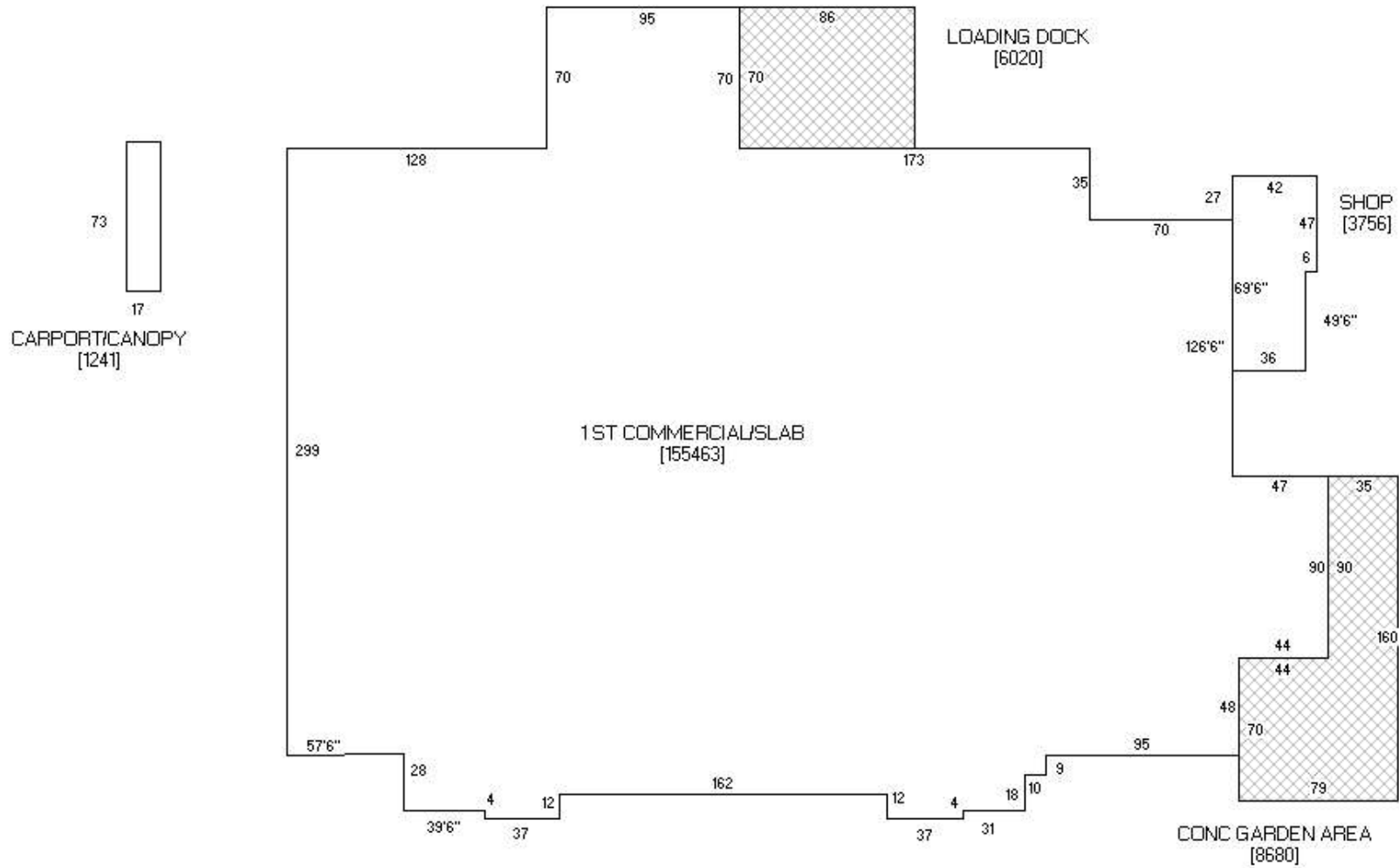
Bldg / Addn	Description	Units	Year								
Addtn 1	Adtn O 408 —Auto Repair										
	Pre P 408 —Auto Repair	3,756									

		Description	Units	Cond	Year								
Yrd	I	1 — Canopy - Lighted 1,241 SF, Steel, High Pricing		NML	2018								
Yrd	I	1 — Paving - Asphalt 299,500 SF, Asphalt Parking, Avg Pricing		NML	2014								

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Urban	Comm	\$3,145,300	\$0	\$11,863,100	\$0	\$15,008,400
2024		Appr	Urban	Comm	\$3,145,300	\$0	\$11,899,300	\$0	\$15,044,600
2023		Appr	Urban	Comm	\$3,145,300	\$0	\$11,886,700	\$0	\$15,032,000



65-5187000 1000 OLD RED TRAIL



Sketch 1 of 1

I wanted to let you know that the appraisal I ordered will not be complete in time for tomorrow's meeting. I will share with you once I receive and we can go from there and work towards a resolution prior to the June meeting.

Best,

Kyle

From: Mandan Assessing <assessing@cityofmandan.com>

Sent: Tuesday, March 18, 2025 3:04 PM

To: Kyle Kennett [REDACTED]

Subject: EXT: RE: Board of Equalization Date

EXTERNAL: Report suspicious emails to **Email Abuse**.

There is no formal process. We do appreciate if there is going to be an appeal the documentation is mailed to us prior to the meeting, so we can prepare. You can email at this address.

From: Kyle Kennett [REDACTED]

Sent: Tuesday, March 18, 2025 3:01 PM

To: Mandan Assessing <assessing@cityofmandan.com>

Subject: RE: Board of Equalization Date

Thank you for providing the dates. Is there anything I need to formally complete to get on the City BOE agenda?

Best,

Kyle Kennett, CMI

Senior Manager | Property Tax Department

Walmart Inc.

2608 SE J Street, Bentonville, AR 72716-0555

Phone: [REDACTED]



From: Mandan Assessing <assessing@cityofmandan.com>

Sent: Monday, March 17, 2025 1:45 PM

To: Kyle Kennett [REDACTED]

Subject: EXT: RE: Board of Equalization Date

EXTERNAL: Report suspicious emails to **Email Abuse**.

Here is the schedule for the Boards of Equalization:

Hearing Schedule

Unless the increase results from actions taken by the State Board of Equalization, a property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings as follows:

Name/Location	Date	Time
City of Mandan Township/City Board of Equalization City Hall	April 1, 2025	7:00 pm
Morton County County Board of Equalization Morton County Courthouse	June 10, 2025	6:00 pm
State Board of Equalization State Board of Equalization State Capital- Bismarck, ND	August 12, 2025	8:30am

Let me know if you have any questions.

From: Kyle Kennett [REDACTED]
Sent: Monday, March 17, 2025 1:38 PM
To: Mandan Assessing <assessing@cityofmandan.com>
Subject: Board of Equalization Date

Hello,

Has there been a date and time set for the Board of Equalization meeting?

Thank you,

Kyle Kennett, CMI
Senior Manager | Property Tax Department
Walmart Inc.
 2608 SE J Street, Bentonville, AR 72716-0555
 Phone: [REDACTED]

