

PROCEEDINGS OF CITY BOARD OF EQUALIZATION

<https://youtu.be/rhOVueiOikY>

THE BOARD MET AT 5:30 O'CLOCK P.M. APRIL 15, 2024

PLEASE LIST ALL THE 2023 OFFICERS

Please include e-mail addresses as well as mailing addresses of Board Members if they have one.

NAME	TITLE	MAILING ADDRESS	CITY	ZIP	PHONE
Kevin Litten	MAYOR/PRESIDENT	P.O. Box 218 Tioga, ND 58852		(701) 421-5501	
Tim Christianson	ALDERMAN/COMMISSIONER	P. O. Box 218 Tioga, ND 58852		(701) 664-3646	
Larry Maize	ALDERMAN/COMMISSIONER	P. O. Box 218 Tioga, ND 58852		(701) 334-0401	
Abby Salinas	AUDITOR	P. O. Box 218 Tioga, ND 58852		(701) 664-2708	
Lea Dunn	ASSESSOR	P. O. Box 2047 Williston, ND 58802-2047		(701) 577-4555	
Elizabeth Pendlay	CITY ATTORNEY				

CITY OFFICERS ABSENT WERE: Jessica Sandberg ALDERMAN/COMMISSIONER P. O. Box 218 Tioga, ND 58852 (701) 648-9525 and Shawn Travis ALDERMAN/COMMISSIONER P. O. Box 218 Tioga, ND 58852 (701) 641-9942

OTHER PEOPLE PRESENT WERE: Kristi Gutierrez, Dan Larson, Steven Klevenberg

1. Equalization – Discussions held on the exhibit of 2024 City of Tioga Property Assessment Report prepared by Williams County Assessor's Office Lea Heiney. Heiney advised the Equalization Board of the parcels receiving notices for change in value. Discussions held.

Finding 2023 HomeStead Credit:

Parcel ID 03-000-00-54-02-041 Anthony Puchany
Parcel ID 03-000-00-54-01-050 Gary L. Christensen
Parcel ID 03-000-00-57-01-005 Harlen T. Johnon
Parcel ID 03-000-00-51-03-055 Noreen Knutson
Parcel ID 03-000-00-60-08-020 Leon Moe
Parcel ID 03-000-00-51-03-090 Irene Olson
Parcel ID 03-000-00-39-04-055 Russell D. Papineau
Parcel ID 03-000-00-60-07-020 Mark Placek
Parcel ID 03-000-00-39-04-015 Iona Christopherson
Parcel ID 03-000-00-57-05-040 Anita Kamp
Parcel ID 03-000-00-54-04-020 Delores Odegaard
Parcel ID 03-000-00-55-00-045 Rose Stewart
Parcel ID 03-000-00-72-12-006 James and Jane Tackett
Parcel ID 03-000-00-75-19-005 Harold Wiedmer
Parcel ID 03-000-00-54-05-005 Larry Goolsby
Parcel ID 03-000-00-75-22-015 Max Pressnall
Parcel ID 03-000-00-72-08-010 Kathy Urbatsch
Parcel ID 03-000-00-09-01-019 Diana R Thompson
Parcel ID 03-000-00-45-04-015 Neil Olson
Parcel ID 03-000-00-54-01-050 Jack & Jillian Bible
Parcel ID 03-000-00-60-02-020 Richard and Anna Gerwien
Parcel ID 03-000-00-54-03-005 Dee Pressnall
Parcel ID 03-000-00-57-03-005 Dennis Hendricks
Parcel ID 03-000-00-70-02-045 Mike Redmon
Parcel ID 03-000-00-60-02-045 Roxanne Uhlich
Parcel ID 03-000-00-72-11-025 Sharon Zacharias
Parcel ID 03-000-00-00-18-035 Joseph Breckey
Parcel ID 03-000-00-00-14-063 Friz Gehring

Christianson made a motion that all of Tioga Homestead Credit Applications have been reviewed by the City of Tioga Equalization Board and find them properly assessed as noted in the minutes, second by Maize. Roll Call: Ayes; Christianson, Maize

Finding 2023 Disabled Veteran's Applications:
Parcel ID 03-000-00-57-03-020 Gloria Iwen
Parcel ID 03-000-00-60-06-050 Dale and Morgan Montgomery
Parcel ID 03-000-00-81-27-243 Arnold Postovit
Parcel ID 03-000-00-60-09-035 Alice Swenson

Maize made a motion that all of Tioga Disabled Veteran Credit applications have been reviewed by the City of Tioga Equalization Board and find them properly assessed as noted in the minutes, second by Christianson. Roll Call: Ayes; Christianson, Maize

Finding 2023 Privileged Exemptions:
Parcel ID 03-000-00-72-05-035 Bakken Community Connections
Parcel ID 03-000-00-54-01-030 Tioga Assembly of God
Parcel ID 03-000-00-60-02-050 First Baptist Church of Tioga
Parcel ID 03-000-00-45-06-005 First Baptist Church of Tioga
Parcel ID 03-000-00-39-04-005 First Lutheran Church of Tioga
Parcel ID 03-000-00-39-04-070 First Lutheran Church of Tioga
Parcel ID 03-000-00-56-00-012 LSS Housing of Tioga 1LP
Parcel ID 03-000-00-56-00-042 CWND Tioga LLC

Parcel ID 03-000-00-42-02-035 Opportunity Foundation
Parcel ID 03-000-00-42-03-005 St Thomas Catholic Church
Parcel ID 03-000-00-60-07-005 Tioga Assembly of God
Parcel ID 03-000-00-81-22-035 Tioga Medical Center
Parcel ID 03-000-00-81-22-040 Tioga Medical Center
Parcel ID 03-000-00-90-22-060 Zion Free Lutheran Church of Tioga
Parcel ID 03-000-00-55-00-055 Zion Lutheran Church
Parcel ID 03-000-00-72-05-035 Zion Lutheran Church
Parcel ID 03-000-00-72-05-040 Bakken Community Connections
Parcel ID 03-000-00-54-01-020 Tioga Assembly of God Church
Parcel ID 03-000-00-75-20-040 Tioga Historical Society

Christianson made a motion that of Tioga Privileged Exemption properties have been reviewed by the City of Tioga Equalization Board and find them proper as presented or as noted in the minutes, second by Maize. Roll Call: Ayes; Christianson, Maize

Formal Protest:

Owner Skyview Estates LLC stated he purchased some properties and soon after was advised that there would be a planned increase in assessed values. Handed exhibits to Equalization Board for their review and consideration, discussions held.

Christianson made a motion that the Skyview Estates, LLC Properties have been reviewed and were assessed properly as noted and will remain as is with no adjustments, second by Maize. Roll Call: Ayes; Christianson, Maize

Owner Parcel ID 03-000-00-57-05-020 Steven Klevenberg states that his property went up and there have been no changes or modifications to his property. Dunn stated that there has been an added back porch with roof to his property. Klevenberg stated no that was there before.

Maize made a motion remove back decking off of assessment value and assess with adjustments made, second by Christianson. Roll Call: Ayes; Christianson, Maize

Finding #1:

Christianson made a motion that a finding be made that all classifications of property have been reviewed and find them proper as assessed or corrected as noted in the minutes, second by Maize. Call: Ayes; Christianson, Maize

Finding #2:

Christianson made a motion that a City of Tioga Equalization Board has reviewed all Exemption Applications and homestead Credit Applications and find them proper as presented or corrected as noted in the minutes to, second by Maize Call: Ayes; Christianson, Maize

Finding #3:

Christianson made a that a finding be made that the overall assessment roll for Tioga City of 2024 has been reviewed and find it proper as assessed or corrected as noted in the minutes, second by Maize. Call: Ayes; Christianson, Maize

Christianson made a motion based on the preceding findings to declare the Assessment Roll for 2024 for the City of Tioga Equalized, second by Maize. Roll Call: Ayes; Christianson, Maize

With no further business, the meeting of the Tioga City Equalization Board was adjourned by unanimous vote moved by Maize, second by Christianson at 6:26 p.m. call: Ayes; Christianson, Maize, Litten

I hereby certify that the foregoing is a correct transcript of the proceedings of the City Board of Equalization of City of Tioga, Williams County, N.D.

In Testimony Whereof, I hereunto set my hand this 15 day of April, 2024

**MINUTES ARE DUE IN THE ASSESSOR'S OFFICE
BY May 1, 2024**

Abby Salinas
CITY CLERK

(Please note that no other City business is to be discussed at the Equalization meeting. You may adjourn the Equalization meeting, reconvene and then discuss other City business.)

WILLIAMS COUNTY ASSESSOR'S OFFICE, PO BOX 2047, WILLISTON, ND 58802-2047