

City of Minot Assessor's Office Methodology and Assessment Process

The City of Minot Assessor's Office is responsible for assessing all taxable real estate in the Minot City Limits and certain classes of non-taxable property. Our office follows all state statutes found generally in Title 57 and ND Tax Department guidelines. <http://www.nd.gov/tax/user/local-government/formspublications/property-tax/guidelines--publications>

ND statute 57-02-11. Requires that assessors "must list and assess property as follows:

- 1. All real property subject to taxation must be listed and assessed every year with reference to its value, on February first of that year."*

To accomplish this appraisers from our office review entire sections of the city on an annual basis that could include upwards of 15% of the city's parcel by onsite reviews to include a check of the measurements outside and a walk through the property inside. In addition when a property sells it is generally given an exterior and interior review with the owner's permission.

Assessor Records

Property records are available online at <http://minot.northdakotaassessors.com/search.php> and an additional property record card for the prior year or the current year can be emailed by contacting our office at 701 857 4160 or assessor@minotnd.org . Property records are generally open records and can be requested of any property owned or not owned by the requestor.

A sales database in EXCEL format of all properties transferred is also available upon request at the above listed contacts. This list is updated several times a month.

Assessment Levels

All real estate sales and prices are verified through various sources to include realtor databases, state reports, and owner surveys. At the end of each year, the assessment of each parcel is compared to the price it sold for to determine an overall assessment ratio. All ratios are then calculated for an overall assessment ratio. If the assessment ratio at the end of the year is not within tolerance as determined by the ND State Board of Equalization, they have the authority to order the local assessment jurisdiction to raise or lower the assessment level as compared to market sales across the board of the class of property outside of tolerance to within a range of 90% to 100% for the following year.

Mass Appraisal Assessment Model Used by Minot Assessor's Office

The Minot Assessor's office has an annual contract with Vanguard Appraisals to provide a CAMA (computer assisted mass appraisal) model. This software was developed by Vanguard Appraisals which also uses the same software for contracting assessment services and doing assessing for various jurisdictions. The company is in 7 states, and provides mass appraisal services to 299 assessment offices. Additional information about the company can be found at <http://www.camavision.com/support.php> .

Below is a snapshot of their web page.



The City of Minot Assessor's Office's CAMA model is built as a mass appraisal cost model approach that is calibrated with Minot market data regarding comparable sales, replacement cost estimates of buildings and improvements, and income and expense information. Therefore our office does give consideration to all 3 approaches to value as we assess all property on an annual basis within the confines of the Vanguard CAMA system.

Questioning or appealing a future assessment

City, County and State Board of Equalizations

If a property's assessment increases by 10% or more, the property owner is notified of the change and also notified of the City Board of Equalization to question or appeal the value. Certainly at that time the property owner would want to bring all information that would support their opinion of value. The City Board of Equalization is generally held the 2nd Tuesday of April.

A property owner may proceed to the County Board of Equalization which is generally held in June if they still have concerns or questions about the upcoming assessment for that current year.

If the property owner has appealed at the city and county board of equalization, then the State Board of Equalization meeting might be an option for a current year's assessment which is held the 2nd Tuesday in August in Bismarck.

Abatement or appeal of a current or past assessment

If a property owner would like to appeal an assessment **after** the time of the various Boards of Equalization have been completed, they may do so by filing an Abatement Document. Generally an abatement or appeal can be filed on the current assessment in addition to 2 years back with certain deadlines. The document can be found at

<http://www.nd.gov/tax/data/upfiles/media/Application%20for%20Abatement%20Or%20Refund%20of%20Taxes.pdf?20170210104649>

Additional information and a guideline can be found at

<http://www.nd.gov/tax/data/upfiles/media/abatementandrefundoftaxes.pdf?20170210104628>

<http://www.nd.gov/tax/data/upfiles/media/taxpayer-bill-of-rights.pdf?20170215110456>

It is important to note that when filing an abatement for a particular tax year, information relating to sales, market data, and income and expense data would be that which is **prior** to the year the abatement is being filed on. Therefore, a 2016 abatement/appeal would use supporting information that existed prior to 2016 or all relevant data from 2014, 2015 etc.

The abatement process is as follows:

After receipt of the abatement document, a meeting with the Minot City Council Finance Committee is scheduled. This committee consists of city council members who will make a recommendation on the merits of the abatement to the full city council the following week. The full city council after hearing the Finance Committee's recommendation and listening to further testimony from the applicant then makes a recommendation on the merits of the abatement request to the Ward County Commission. That meeting is scheduled sometime after the Minot City Council has provided a recommendation. Certainly at all 3 meetings the applicant will have the opportunity to present written and oral testimony and the assessor will present written and oral testimony.

Additional information for property tax payers can be found in the following document published by the ND Tax Department:

<http://www.nd.gov/tax/data/upfiles/media/taxpayer-bill-of-rights.pdf?20170210104302>

Additional information can be provided by calling 701 857 4160 or by contacting assessor@minotnd.org