

**RICHLAND COUNTY BOARD OF COMMISSIONERS
EQUALIZATION MEETING
JUNE 2, 2104**

The Richland County Board of Commissioners met as the Board of County Equalization on June 2, 2014 at the Richland County Courthouse with Commissioners Sid Berg, Tim Campbell, Jason Heitkamp, Perry Miller and Dan Thompson. Also present were Administration personnel Bailey and DeVal; County Assessing Personnel Sandy Fossum and Rick Score. A listing of others in attendance is attached.

CITIES

City of Wahpeton - Carla Broadland distributed the City of Wahpeton Annual Assessment Report and reported on the following:

- 12% Reduction from State
- mill levy historical data
- total market value by class
- building permits, a total of 347 issued in Wahpeton which include 14 new
residential and 2 new commercials
- exempt properties

The 2013 sales ratio study placed commercial property at 92.1% and residential property at 92.2%. The assessing office increased residential structure value 2% (built prior to 2010) to bring our residential sales ratio to 93.9%. The assessing office increased commercial structure value by 2% (built prior to 2010) to bring our commercial sales ratio to 93.6%. All values are within compliance.

68 notices were mailed out to property owners, from those notices she was contacted by several individuals. The City of Wahpeton approved the 2015 Assessment Roll and Assessor's Report as presented on April 21.

City of Hankinson - DeeAnn Bilben reported the following:

A mass re-appraisal was completed.

- 400 properties were re-appraised
- 209 sites were visited
- the average increase was 36% with an overall increase of 30%.

The local meeting was held on April 8th - 10 individuals attended.

On May 6th the meeting reconvened, no one attended and the Committee approved the report.

Cities - Sandy Fossum reported the following:

- 12 cities were completed
- Fairmount city was reappraised with an increase of 28.9%
- Dwight city was reappraised with an increase of 21.8%
- Sales ratio has 78 sales, ratio is at 85% which is not in compliance

Fossum recommended a 7% increase to Township Residents (land and structure) and to leave the cities alone.

A motion was made by Heitkamp to approve a 7% increase to Township Residents; motion seconded by Campbell. Vote was unanimous.

- Homestead Credit - 58 additional since after June 30th last year
- Veterans Credit - 41 individuals
- Mobile Homes - 288 properties

Fossum reported that Senator Cook has legislation drafted that would change the certification requirements for Assessor's, if this would happen, many of the local assessors would likely not become certified assessors and the burden of assessing these jurisdictions would fall on the County and we would need to hire additional staff in the office.

At this point, Fossum would like to hire an additional person for the office ASAP; this will be discussed at a regular Board Meeting.

A motion was made by Berg and seconded by Miller to recess until 1 PM.

TOWNSHIPS

Fossum reported the following:

Agland - Fossum gave a brief background on Agland

- the recommendation from the Soils Committee to the Board was to use PIs that are provided by NRCS to value agland for 2014. This recommendation was approved by the Board in February and the new pricing was put in place. Notices of increase were sent to affected land owners; several landowners voiced concerns that the pasture land was seeing a large increase in the value per acre so the Board passed a motion to go back to the PIs previously used in the County for valuation for 2014.

With the current PIs being used we will have to do a 15% across the board increase for agland for the 2014 tax year to be in compliance. Several other counties are facing similar issues. At this point we will have to study further.

Numerous comments were heard from Visitors in attendance regarding Agland, PIs and NRCS not taking corn into account.

Farm Exemptions - 753 Farm Exemptions. Spot checks were done on 5 per Township requests.

Rick Score reported on the following:

- Included in the annual report is a graph of the last 3 years trend for the exemptions broken down by township
- Mass reassessments were done in Eagle, West End, Homestead and Antelope. The values in Eagle Twsp were not changed because of the concern of diversion effects.
- Commercial Properties along Hwy 13 saw an increase in lot values to \$9,000/acre and the goal is to go through all the structures.

A motion was made by Miller to approve Equalization Reports as presented; motion seconded by Heitkamp. Vote was unanimous.

A motion was made by Campbell to approve a 15% across the Board increase on Agland; motion seconded by Berg. Vote was unanimous.

The Board of Equalization meeting adjourned at 2:30 PM.

ATTEST: 
Harris Bailey
Auditor/Administrator

 CHAIRPERSON
Dan Thompson
Board of Richland County Commissioners

County Equalization June 2, 2014

Allen Weber

Richard Truhars

William Krsun

JEROME HARDIST

Charles W. Hardie

Craig Lingen

Allen Singer

Wallie Hardie

Gordie Luick