

**RICHLAND COUNTY BOARD OF COMMISSIONERS
EQUALIZATION MEETING
JUNE 2, 2015**

The Richland County Board of Commissioners met as the Board of County Equalization on June 2, 2015 at the Richland County Courthouse with Commissioners Sid Berg, Nathan Bersech, Tim Campbell, Rollie Ehlert, and Dan Thompson. Also present were Administration personnel Bailey and DeVal; State's Attorney McBeth; County Assessing Personnel Sandy Fossum, Rick Score and Chris DeVries; and City of Wahpeton Assessor, Carla Broadland. A listing of others in attendance is attached.

CITIES

Fossum reported the following:

- Chris DeVries was hired to the Office in August and has taken over assessing the cities that contract with the County for their assessments; we do all cities except Wahpeton and Hankinson. Chris has obtained certification as a class II assessor and is working on class I certification.
- Mass reappraisals were done in Mantador, Mooreton and Barney - we are trying to get everyone on a rotating schedule for reassessments.
- The total increase in residential was 1.9 million; commercial increased 950,000. The median average for our residential came in at 96.6%. The median average for our commercial properties is 96.6%.
- The state legislature passed a bill that will not allow jurisdictions to grant business exemptions to retail sector businesses until the residents of that jurisdiction have voted to allow. Richland County placed the question on the November ballot and it passed. It also passed in the cities of Wahpeton, Hankinson and Fairmount.
- 197 applicants qualified for the Homestead Credit.
- 44 applicants qualified for the Disabled Veterans Credit.
- We assessed 270 mobile homes in 2014, mostly in Wahpeton.
- Chris DeVries was introduced to the Board, he plans to do mass reappraisals in Walcott, Colfax and Christine next year.

CARLA BROADLAND - CITY OF WAHPETON

Broadland distributed the City of Wahpeton Annual Report and minutes of the City of Wahpeton Equalization Meeting and reported on the following:

- overview of assessment function
- basics of property tax
- building permit appraisals
- exempt properties

- The 2014 sales ratio study placed commercial property at 92.7%; several commercial properties were reappraised for 2015 resulting in a Commercial Sales Ratio of 92.8%.

- The 2014 sales ratio placed residential property at 87.4%, the assessing office increased residential structure value by 5%, if built prior to 2012, along with 453 lot reappraisals to bring our residential sales ratio to 92.4%.

- All values are within compliance.

Tracy Swanson, 1270 Linden Court - Swanson questioned the appraised value placed on her property of \$440,400. She had an appraisal done by Border Appraisals, who appraised the property at \$365,000; the two appraisals are nearly \$75,000 different. Lengthy discussion followed. It was the consensus of the Board to accept the value placed on the property by the City Assessor and Swanson would have the option to take her request to the State Equalization Board.

A motion was made by Ehlert to approve the City of Wahpeton Assessment Report as presented; motion seconded by Campbell. Vote was unanimous.

A motion was made by Berseth to accept all surrounding cities as presented; motion seconded by Thompson. Vote was unanimous.

The Board recessed for lunch and reconvened at 1:00 PM.

TOWNSHIPS

Fossum reported the following:

- working toward a rotating schedule for Townships

- A mass reappraisal was done in Eagle Twsp last year but the values were not changed because of the concern of diversion effects. This year we decided to move forward with implementing the new assessments, adding up to 10% of the increase each year until the full value is reached, the Township Board was agreeable with this method.

- With the Legislative Change from HB1059 taking effect August 1, 2015, all of the local assessors in Richland County will no longer be certified. The Townships will either have to hire someone willing to become certified or contract with the County Assessors Office. While the assessors are not certified, it is up to the tax director to review and certify the work that they have done. Fossum will gather additional information from the State and send a letter to the Townships.
- Local Assessors have been asked to reassess residential property in the townships so that they are current on the residential pricing schedule that was implemented in 2013, but the assessors have not complied with the request. Fossum requested authorization to re-run the parcels in the Computer Program so they would be on the new Residential Rates. Berg suggested the request be addressed at a Regular Commission Meeting.
- The number of farm exemptions is down considerable from 2014.
- Agland values continue to increase, in 2015 we have 10 usable sales through the end of April and they are averaging \$4,500 per acre. We will need a 5% across the Board increase to be in compliance.

A motion was made by Thompson to approve a 5% across the Board increase in AgLand; motion seconded by Campbell. Vote was unanimous.

- The subject of modifiers was discussed at the Soils Committee Meeting. We need to address how to handle the modifiers when there is an area of a parcel that is not tiled - it needs to be determined if the tiling benefits the entire parcel or just the actual area that is tiled.

Dan Dotzenrod who was in attendance joined in the discussion about tiling. He will work with Fossum on non-productive land and may file an Abatement.


- The subject of PI's used in the County continues to be an area of concern for some residents. The Assessors from Grant, Duerr and Freeman Townships have been asked to provide a list of soils that they thought needed to be reviewed to Fossum so that she could forward them to Keith Anderson however no lists have been provided to Fossum.

Andy Braaten who was in attendance read a statement to the Board. (Copy attached to minutes). Braaten is concerned with the process that Richland County is using for farm land equalization and would like the Board to accept the NRCS PI Index.

Lengthy discussion followed on PI's and the formula being used by Richland County.

A motion was made by Campbell to approve the Township Assessment Report as presented; motion seconded by Ehlert. Vote was unanimous.

The Board of Equalization meeting adjourned at 2:20 PM.

ATTEST: 
Harris Bailey
Auditor/Administrator

 CHAIRPERSON
Sid Berg
Board of Richland County Commissioners

County Equalization Meetings - 6/2/15

<u>Name</u>	<u>Address</u>
Tracy Swanson	1270 Linden Ct, Wahpeton
Andrew Brunton	Rt 1210 Co Rd Baring
Dan Dotzenrod	7390 Hwy. 18, Wyndmere

Good Afternoon. I am appearing before you today so that my request is in the minutes of this meeting. I have tried during the past several years to bring to the attention of the board that there is a great inequity in the process that Richland County is using for farm land equalization.

The Richland County Assessor office brought to the Soils Committee the recommendation to adopt the NRCS PI index which is being used in the majority of counties in North Dakota.

The Soils Committee accepted this recommendation

The Richland County Commission accepted the recommendation.

The Richland County Commission reversed their decision.

I am asking today that you reconsider your past action and accept the NRCS PI Index which is being used by the majority of the counties in North Dakota

Questions:

How does the state equalize without having a set standard for all counties?

The job of the county assessor is to follow the process, established by the state, not to create the formula.

Thank you.