

**RICHLAND COUNTY BOARD OF COMMISSIONERS
EQUALIZATION MEETING
JUNE 7, 2016**

The Richland County Board of Commissioners met as the Board of County Equalization on June 7, 2016 at the Richland County Courthouse with Commissioners Sid Berg, Nathan Berseth, 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. A listing of others in attendance is attached.

CITIES

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 permits
- exempt properties

- The 2015 sales ratio study placed commercial property at 94.2%; this ratio includes seven 2015 commercial sales along with 24 sales from 2012-2014, resulting in a Commercial Sales Ratio of 94.5%.

- The 2015 sales ratio placed residential property at 91.0%. The assessing office made 290 lot value changes to bring the Residential Sales Ratio to 91.8%.

All values are within compliance.

MELISSA BRAUN - CITY OF HANKINSON

Braun distributed the City of Hankinson Assessor Report and reported on the following:

- she is in the process of becoming certified
- changes in real estate assessments
- mobile homes
- disabled veteran's credit
- homestead credit

Fossum reported on the following:

- this will be the first year in a long time that we will not need to increase agland values in Richland County
- for 2016 the total estimated increase in AgLand is \$518,400
- Proposed residential changes are 23 million
- Commercial properties increased 12.7 million
- Cities are now on a rotating cycle, the sales ratio will come in at appx 93% and commercial will come in at 97%
- Homestead Credit
- Disabled Veterans Credit
- Mobile Homes

Changes specifically asked for:

- Barney - Increase in Residential Value of \$16,500 (built garage)
- Barney - Increase in Residential Value of \$24,300
- Great Bend - Increase of \$15,600 (construction to garage)
- Hankinson - Increase in Residential Value of \$26,100 (5 properties)
 - Melissa Braun, Assessor in Hankinson discovered a glitch in the computer program

A motion was made by Berg to approve Fossum's request for changes in Barney, Great Bend and Hankinson as presented; motion seconded by Thompson. Vote was unanimous.

TOWNSHIPS

Fossum reported that previously some Townships were asked to reassess properties however that wasn't done so the Board authorized the Assessors Office to re-run all Township residential properties that had not been reevaluated in the last five years. This was done in-house with the exception of Brightwood Township.

Vance Vosberg - Vosberg reported he was previously farm exempt and about two years ago his home went on the tax role; the value has since increased \$49,000 and he feels that is out of line.

Fossum replied that the home was built in 1992 and on the previous assessment had been listed as a 52 year old house, she updated the records to a 24 year old house.

Vosberg also questioned some of the farm exemptions being given to individuals that have side businesses and shouldn't be receiving them. Fossum replied that spots checks are done, and if the Townships asks us to check, we do. Fossum stated she has offered some options to be considered in her written report to the Board regarding Farm Exemptions.

David Puetz - His home was built in 2008 and they moved in, in 2009. He voiced concerns with his value increasing 28%.

Fossum commented that part of the issue is that we have been after the local Assessors, so it wouldn't be such a large increase at one time; as well as the mandates from the State.

John Manstrom - He received a 30% increase but has gotten an explanation from the Assessors Office - the field card had the correct measurements but when the information was entered into the system, it was different.

Andrew Braaten - Braaten distributed a Report from the 2015 State Board of Equalization Meeting. Included in that report was a recommendation that Richland County work diligently in providing documentation to uphold any modification of productivity ratings that differ from NRCS PI ratings. If documentation cannot be produced and the County PI ratings lack substantive data that justifies the modification of any given rating, it is recommended that NRCS PI ratings should prevail in the assessment of agricultural land in the County.

- Braaten requested the documentation.

- Fossum replied that she has met with Dustin Baaken at the Tax Dept and we are compliant with the state, we are using the soil survey and they allow Counties to differentiate. Fossum stated unless the legislature changes it, they can't make us use NRCS productivity indexes; and we will then have to remove all modifiers and individuals will have to come in and request any modifiers. Baaken suggested we run a test environment but she hasn't had the time or man hours.

- Braaten was not sure where he goes from here, if there is no documentation.

- Berseth asked Fossum how many hours it would take to run the test environment as suggested by Baaken.

- Fossum replied it would only take one hour to create a spreadsheet for pricing, after that she would need to set up a dummy computer of the tax program so she can make changes to do a test run environment. The test environment is what will take many hours to complete and analyze.

- Thompson stated, this would need to come from the Soils Committee.

- Fossum replied, the Soils Committee makes the recommendations, but the Commission can direct her to do a test run which can be presented to the Soils Committee. Fossum stated she can not start this project until the Fall, but was agreeable to have the information available to present to the Soils Committee.

Moran Twsp - They held their meeting without a Quorum, Fossum checked with the State and they said to take it to the County Level; they had 19 Farm Exemption Applications and a motion was made to approve those as presented at the Twsp Meeting.

A motion was made by Thompson to approve the farm exemption applications from Moran Township; motion seconded by Ehlert. Vote was unanimous.

A motion was made by Berseth to approve the Reassessment by the Assessor's Office for Moran Twsp; motion seconded by Berg. Vote was unanimous.

Waldo Twsp - They have 30 residential parcels, they want the following four to be reduced by 10%, they gave no reason why. Fossum requested the Board leave values as proposed by Fossum for they following parcels -

29-5469.100
29-5552.100
29-5580.100
29-5583.075

A motion was made by Berg to approve the values as proposed by Fossum for Waldo Twsp; motion seconded by Thompson. Vote was unanimous.

Freeman Twsp - The Twsp approved a 15% location factor for two parcels -

11-2396.001
11-2436-150

A motion was made by Berg to approve the values proposed by Fossum for Freeman Twsp, without a location factor; motion seconded by Thompson. Vote was unanimous.

Fossum reported on changes in Antelope and Dwight Twsp.


A motion was made by Thompson to approve the Township Report as presented by Fossum; motion seconded by Berg. Vote was unanimous.

Fossum asked the Board to consider that something be done with Farm Exemptions such as requiring income verification for active farmers.

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

A motion was made by Berseth to approve the County Equalization Report as presented by Fossum, with the exemption on Wahpeton; motion seconded by Ehlert. Vote was unanimous.

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

ATTEST: 
Harris Bailey
Auditor/Administrator

 CHAIRPERSON
Tim Campbell
Board of Richland County Commissioners

County Equalization Meeting - June 7, 2016

<u>Name</u>	<u>Address</u>
Carl Bredlund	90 2nd Ave N.
Melissa Brun	Hankinson
David Rust	15845 83 rd St SE Wyndmere.
Andrew B. Ruppel	16240 Co Rd 10 Balfour 58008
Uma Valley	8225 158 Ave SE Wyndmere
John Martin	15640 81 st SE Wyndmere