

**RICHLAND COUNTY BOARD OF COMMISSIONERS  
EQUALIZATION MEETING  
JUNE 6, 2017**

The Richland County Board of Commissioners met as the Board of County Equalization on June 6, 2017 at the Richland County Courthouse with Commissioners Sid Berg, Nathan Berseth, Tim Campbell, Rollie Ehler, and Dan Thompson. Also present were Administration personnel Bailey and DelVal; State's Attorney McBeth; County Assessing Personnel Sandy Fossum 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 highlighted on the following:

- property tax basics
- mill levies
- effect of the state discontinuing the 12% credit
- building permits
- exempt properties
  
- The 2016 sales ratio study placed commercial property at 89.7% and residential property at 87.9%. The assessing office increased commercial and apartment structures by 2% resulting in a commercial sales ration of 91% and residential structures built prior to 2014 increased 4% bringing the sales ratio to 91.4% for 2016.
  
- The Commercial Sales Ratio came in at 91% using 8 commercial sales from 2016, 3 vacant land sales along with 18 sales from 2013 through 2015.

All values are within compliance.

Broadland informed the Board she was contacted by one individual in reference to the 129 notices that were mailed; she requested supporting information from that individual.

## MELISSA BROWN - CITY OF HANKINSON

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

- changes in real estate assessments
- mobile homes
- disabled veteran's credits
- homestead credits

She will be working on commercial reassessments this summer.

Fossum reported on the following:

### Residential Property

- for 2016 we reported a total of 66 residential sales for the county; the median average is 95.3% and is within compliance
- for the 2017 tax year 16 homes are coming off the 2-yr exemption for new construction, this will add \$2,380,500 in residential value
- there are 14 homes scheduled to come off in 2018 adding \$2,079,400 in value and 15 homes scheduled to come off in 2019 adding \$2,173,500 in value

### Commercial Property

- our median for commercial properties and vacant lots is 92.6% and is within compliance
- 6 businesses came off of exemptions in 2017
- Vanguard is contracted to do reassessments of the Cargill Plant located in Dwight Twsp and the entire property owned by Farmers Union of the Southern Valley, Tri-State Fertilizer and Southern Valley Energy located in the city of Fairmount for the 2017 tax year.
- The Cargill Plant is coming off the original 20 year PILOT. The 2017 value for four parcels is \$29,749,300

### Homestead Credit

231 applicants qualified for the Credit, an increase of 24

### Disabled Veteran's Credit

- We had 65 applicants that qualified, an increase of 8

A motion was made by Campbell to approve the Value's Set for 2017 for properties in cities as presented; motion seconded by Berg. Vote was unanimous.

## TOWNSHIPS

Fossum distributed a list of properties that have been reassessed and require a notice of increase.

Fossum stated the farm residence exemption continues to be a very controversial issue and it is the responsibility of the Assessor's Office to make sure that the exemptions are administered according to the state statutes. Richland County is requiring validation of farm and non-farm income for the active farmer applicants for the 2017 tax year. As of the date the report was printed for the Board, there were 546 applications that had been approved, this is down from the 687 approved last year at the same time.

Lengthy discussion was held regarding the exemption and included:

- the intent of the law
- not all Counties are implementing it like Richland County does
- does it need to be done this year/waiting until 2018 they will be put on as omitted properties and it will be a double tax bill
- how and when to implement it to be fair to everyone allowing everyone to either budget for the changes or to re-structure their partnerships
- the legislature needs to address

Fossum reported there are approximately 40 assessments left to do, she and her staff could get those completed and the notices of increase to affected property owners could all be mailed at the same time, the Equalization Meeting could recess today and reconvene on June 30<sup>th</sup> allowing time for the notices to be received.


Following discussion, a motion was made by Campbell to authorize the Assessors Office to mail the Notices of Increase to affected property owners and to reconvene the Equalization meeting to June 30<sup>th</sup>; motion seconded by Berg. Voting NO were Ehlert and Berseth, the remainder voted yes and the motion carried.

A motion was made by Berg to approve all other values as approved at Local Equalization Meetings; motion seconded by Ehlert. Vote was unanimous.

Andrew Braaten - Braaten stated he is still looking for the documentation he requested at the Equalization meeting last year - documentation to uphold any modification of productivity ratings that differ from NRCS PI ratings.

Ehlert replied this was addressed at the Soils Committee Meeting. Fossum ran a test environment and that information was shared at the Soils Meeting; a working group was set up to go through the maps. Fossum stated she is waiting for those maps to come back.

A motion was made by Berg to recess the meeting until June 30; motion seconded by Ehlert. Vote was unanimous. The Board of Equalization meeting recessed at 2:15 PM.

ATTEST:   
Harris Bailey  
Auditor/Administrator

  
Nathan Berseth  
CHAIRPERSON  
Board of Richland County Commissioners

# Sign in sheet

County Equalization June 6, 2017  
FRANK SEANKO, Daily News

Melissa Brown, City of Hankinson Assessor

Carla Broadland City of Walpole Assessor

Andrew Brackley Homestead

Helmer Jandheim Freeman Twnsp.

Jason Duan Freeman Township

Soreli Stegers Grandale Township farm