

**RICHLAND COUNTY BOARD OF COMMISSIONERS
EQUALIZATION MEETING
JUNE 5, 2018**

The Richland County Board of Commissioners met as the Board of County Equalization at 11:00 A.M. on June 5, 2017 at the Richland County Courthouse with Commissioners Sid Berg, Nathan Berseth, Tim Campbell, Rollie Ehlert, and Dan Thompson. Also present were Administration personnel Hage and DelVal; State's Attorney Kummer; County Assessing Personnel Sandy Fossum and Rick Score. A listing of others in attendance is attached.

CITIES

Fossum reported the County Assessors office currently assesses 13 cities and 35 townships. Due to the increase in workload an assessor position was added and Nancy Olson was hired in February of 2018. She is in the process of becoming certified. Melissa Brown was hired in November of 2017 to fill a vacancy in the office, and she is Working on Class 1 certification.

Residential Property - The State Equalization Board requires that our residential values be at least 90% of market value. For the 2017 year we reported a total of 92 residential sales, the median average is 78.3%. The cities had 63 sales and the median was 80%; the townships had 29 sales with a median of 73.6%. We continue to monitor sales very closely.

Commercial Property - Our median for commercial properties came in at 96%.

Homestead Credit - The 2017 abstract indicated 241 applicants that qualified for the program; we will be reimbursed by the state in the amount of \$166,510. This is an increase of 10 people qualifying for the credit from the 2016 abstract.

Disabled Veteran's Credit - In 2017 we had 69 applicants that qualified for the program; we will be reimbursed by the state in the amount of \$84,920.76. There were 65 applicants in 2016.

Mobile Homes - For the year 2017, 280 mobile homes were assessed. This does not count mobile homes that are considered to be permanent, they are listed with the residential property. The mobile home tax generated a total of \$74,368.20 in actual tax revenue. The foreclosure process starts in July.

A spreadsheet of 2018 Equalization changes was presented to the Board. Fossum requested the Board approve City Assessments as presented.

A motion was made by Thompson to approve City Assessments as presented; motion seconded by Berseth. Vote was unanimous.

A motion was made by Berg to approve the City of Wahpeton Equalization Report as presented on May 15; motion seconded by Campbell. Vote was unanimous.

TOWNSHIPS - Fossum reported Freeman and Nansen Township Boards failed to approve the reassessments at the local meetings. Freeman Township has hired Joe Mathern as their assessor and Nansen Township contracts with the County for their assessments.

Fossum stated the Commission has the authority to approve them and she will be asking the Commission to approve the reassessments for Nansen and Freeman Townships at the meeting this afternoon.

The Board recessed at 11:52 A.M until 1:00 PM

TOWNSHIPS

Agland - We will have to increase our agland value 3% to be in compliance. There will be an average increase of about 3.3% across the state. This is the first increase that Richland County has seen since 2015.

Soils - The productivity numbers were discussed at length at the Soils Committee Meeting in February as well as the use of modifiers. The productivity index numbers from NRCS reflect many of the conditions that we are currently modifying for - Fossum asked the soils committee to set up some guidelines as to the use of modifiers. It was the consensus of the committee to have Fossum run test data sheets using NRCS index numbers and no modifiers from Freeman and Grant Townships. One quarter from each section will be ran. These will be reviewed at a meeting this summer.

Bruce Hendrickson, Barrie Township - Hendrickson distributed a letter of appeal dated April 11. He asked the Commission to research his concerns. He commented on the difficulties he experienced trying to refinance his investment because it was once a church. He was denied a loan under federal guidelines because he could not find a comparison, Harp regulations made it impossible. He also requested the Board reconsider the increase in valuation he received after the reassessment last fall.

Fossum reported that she has sent a letter to Mr Hendrickson regarding his appeal and concerns.

Freeman Township - Joe Mathern was introduced.

Fossum requested the Board approve the proposed appraisals for Freeman Twsp.

A motion was made by Berseth to approve the Assessor's Report for Freeman Township; motion seconded by Berg. Vote was unanimous.

Nansen Township - Fossum reported that Melissa Brown presented at the Nansen Township meeting - their minutes reflect all supervisors expressed concern and do not accept at this time.

Craig Olson/Nansen Township commented that homes were being valued the same as a city home and commented on the value of "where they are located". He asked the Board to look at that formula. Fossum replied they use a "location factor" but do use the same pricing schedule for the house.

A motion was made by Campbell to approve Nansen Township as presented; motion seconded by Thompson. Vote was unanimous.

David Puetz/Danton Township - Puetz expressed concerns with the value on his property which has increased the last three years. He has done no major improvements since it was built in 2009. Fossum will schedule a walk-through of the property.

Marc Enderson/Danton Township - Enderson commented on the formula being used.

Mark Boyer/Antelope Township - Boyer expressed concerns with his Farm Exemption being denied. Fossum requested Mr Boyer provide the necessary information to verify the exemption. Boyer indicated he would not provide additional information.

Craig Olson/Nansen Township - Olson stated he also failed the Farm Exemption test and stated the new State's Attorney may interpret the law differently than the former State's Attorney. Berseth replied it should be brought up to the Legislature.

A motion was made by Berseth to approve a 3% increase to AgLand to be in compliance; motion seconded by Berg. Vote was unanimous.

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

The Board of Equalization meeting adjourned at 2:37 PM.

ATTEST: 

Leslie Hage
Auditor/Administrator



Rolfe Ehlert
CHAIRPERSON
Board of Richland County Commissioners

County Equalization Sign in
June 5, 2018

Cities 11:00 am

Townships 1:00 pm

Craig Olson

MARK Boyer

Nancy Olson

David S Pultz

Marc Enderson

Joyce M Hendrickson

Bruce A. Hendrickson

A Hope Hendrickson

Hunter Hendrickson

Red See

Joe Mathem

Melissa Brown

Russ Mauch

Nansen Township

Antelope Twp

assessor's office

Danton Twp

Danton Twp.

Barrie Township

Barrie township

Barrie Township

Barrie Township

assessor office

free max tanks

Assessor Office

Barney ND