

**RICHLAND COUNTY BOARD OF COMMISSIONERS
COUNTY EQUALIZATION MEETING
JUNE 1, 2021**

The Richland County Board of Commissioners met as the Board of County Equalization at 10:00 A.M. on June 1, 2021 with Commissioners Sid Berg, Nathan Berseth, Tim Campbell, Rollie Ehlerl and Perry Miller. County Staff joining the meeting were Administration Personnel Fossum and DelVal; State's Attorney Kummer; Tax Director Brown; and Assessors Matejcek, Romereim and Score. A listing of visitors is attached.

The meeting was called to order at 10:00 A.M.

CITIES

CARLA BROADLAND - CITY OF WAHPETON - Broadland distributed and highlighted several areas of the City of Wahpeton Annual Report. Broadland reported no one attended the local meeting however several letters were received. Following presentation a motion was made by Berseth and seconded by Miller to approve the City of Wahpeton report. Vote was unanimous.

ANGIE EVANS - CITY OF HANKINSON - Evans distributed and highlighted several areas of the Hankinson City Report. Evans reported no one attended the local meeting. Following presentation a motion was made by Berseth and seconded by Berg to approve the City of Hankinson report. Vote was unanimous.

JUDY GARTNER - WALCOTT - Gartner reported she received a notice of increase for a four-plex in Walcott. The increase was 82%. Gartner questioned what she was getting for those taxes as there were no paved roads, services, policing etc. Gartner stated she could not argue the assessed value as the property was assessed at almost the value that she paid for the property last December.

Berseth gave a brief explanation of the Tax Breakdown and informed Gartner that taxes should be discussed when mills and budgets are being discussed by the various taxing entities (school districts, county, park districts, fire districts etc.); the focus for today is the Assessed Value of Property. Fossum added that the Budget Hearing Schedules for the various taxing entities are printed on the Estimate of Taxes that are mailed to taxpayers.

COUNTY TAX DIRECTOR BROWN

Brown introduced the Assessing Staff and reported the following:

- the County assesses 12 Cities and 35 Townships

Residential Property

- in 2020 there were 90 residential sales for the County. The median average was 92 and is within the tolerance level for the state
- the cities (excluding Wahpeton) had 42 sales and the median was 91.5%
- the townships had 48 sales with a median of 91.70%
- this year residential land was increased 10%
- there are 22 homes coming off the 2 year exemption for new construction

Brown reported on the Colfax City decision at their local Meeting for BLB properties. She requested the Commission override the City decision to pro-rate BLB properties and place the value at \$.40 per square ft. A motion was made by Ehlert and seconded by Miller to place the value for BLB properties at \$.40 per square foot. Berseth abstained from Voting. Berg voted NO and the motion passed 3 to 1.

Commercial Property - the median for commercial properties and vacant lots is 82.1%, this year a mass reassessment of commercial properties was done (excluding Hankinson)

- there are four businesses coming off exemption in 2021

Homestead Credit - 256 applicants qualified for the Homestead Credit program and the County will be reimbursed by the State in the amount of \$185,237.65

Disabled Veterans Credit - We had 106 applicants that qualified for the credit and will be reimbursed by the State in the amount of \$124,604.75. A bill passed legislature in 2021 which raised the maximum credit allowed to \$8,100 of taxable value. The bill takes effect for the tax year 2021.

Mobile Homes - We assessed 231 mobile homes and generated a total of \$212,290 in taxable value.

A motion was made by Berg and seconded by Miller to approve the City Equalization Report as presented. Vote was unanimous.

TOWNSHIPS

BRUCE HENDRICKSON - Hendrickson reported issues with purchasing a church and turning it into a home stating he can't get insurance or a loan on the property. He has requested photos from the Assessors Office and received a letter from the County that there may be additional charges for records. Hendrickson expressed concerns with his taxes and stated he was going to the State with issues.

Berseth reminded Hendrickson that the meeting today is to discuss valuations not Taxes.

Chairman Campbell stopped the meeting several times and informed Hendrickson that he was out of Order.

Berseth asked Tax Director Brown what action the Township took at their local meeting - Brown replied the Township approved the report at the local meeting.

JACQUELINE GIRA and GABE BEVRE - Bevre reported his mother Jacqueline Gira is no longer considered farm exempt. Bevre and his mother live at the same address and swapped homes so she didn't actually move or change addresses; he stated the home she is currently in is a detached extension divided by a sidewalk; it is all one parcel and they share the same address.

Tax Director Brown stated the law for the farm exemption is you must live in the residence at the time of retirement; there were two new homes built there and Jacqueline received the farm exemption on the new home built in 2012 but she has now moved to the other unit.

Fossum suggested the Commission follow what the Township did and further research could be done to see if there may be an Attorney General's opinion and the opportunity for Abatement.

COUNTY TAX DIRECTOR BROWN

Brown reported the following:

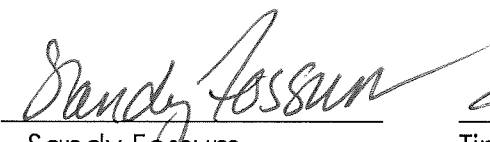
Agriculture Land - ag-land values do not need to be adjusted

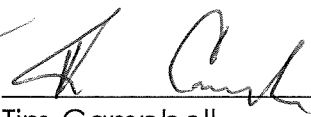
Soils Committee - the Soils Committee has not met this year

Farm Exemptions - there are ten new applicants that will receive the exemption

A motion was made by Berseth and seconded by Ehlert to approve the 2021 Assessments as presented. Vote was unanimous.

The meeting adjourned at 11:40 A.M.

ATTEST: 
Sandy Fossum
Auditor/Administrator

 CHAIRPERSON
Tim Campbell
Board of Richland County Commissioners

6/1/21 County Equalization Meetings

<u>Name</u>	<u>Address</u>
Carl Bredland	90 2nd Ave North
Judy Sartner	446 4th St Wilcox
Richard Sore	Cassidy office
Wendy Matejcek	Assessing Office
Rud Romer	Assessing office
Melissa Fran	Assessing office
Rick Slagis	Moores ENGINEERING
Brian Gregor	Barrie Township
Daniel Bore	9475 167 $\frac{1}{2}$ Ave SE, Montrose
Jacqueline Gore	9475 167 $\frac{1}{2}$ Ave SE Hankinson
Joyce M Hendrickson	5555 Co Rd 3 Kindred ND
Bruce A. Hendrickson	5555 CO. RD. 3 KINDRED