The Richland County Board of Commissioners met by Video Conference as the Board of County Equalization at 10:00 A.M. on June 2, 2020 with Commissioners Sid Berg, Nathan Berseth, Tim Campbell, and Rollie Ehliert all joining the meeting by Videoconference or Teleconference. Commissioner Dan Thompson joined the meeting in progress. County Staff joining the meeting were Administration Personnel Hage and DelVal; State's Attorney Kummer; Tax Director Fossum; and Assessors Score, Brown and Matejcek. Visitors included Wahpeton City Assessor Carla Broadland and Hankinson City Assessor Angie Evans.

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

CITIES

CARLA BROADLAND - CITY OF WAHPETON - Broadland mailed the City of Wahpeton Annual Report and minutes of the City of Wahpeton Equalization Meeting to the Commissioners for review prior to today's meeting. She highlighted the following items from the report:

- building permits are down
- exempt properties
- renaissance zone projects
- exemptions

- The 2019 sales ratio placed commercial and vacant lot sales ratio at 87.6%. The assessing office increased commercial structures 5% and apartment structures 7% of total value to bring the commercial property sales ratio to 90.9%.

- The 2019 sales ratio placed residential property at 88.1%. The assessing office increased residential structures 5% of structure value to bring the residential sales ratio to 92.7%.

Broadland reported several individuals contacted her office and have been taken care of, there were no significant complaints.

CITY OF HANKINSON - Fossum reported the City of Hankinson has hired Angie Evans as the new Assessor. The City of Hankinson contracted with the County Assessor’s Office to do a reassessment of all their commercial properties for the 2020 tax year. The City also did a residential reassessment for 2020. One individual called into the local meeting and some changes were made. One written appeal was received for the Dollar General Store in Hankinson. The City approved the values as presented at their meeting.

A motion was made by Berseth and seconded by Campbell to approve the values presented by the Cities. Vote was unanimous.
Fossum reported the following:
- in 2019 there were 87 residential sales for the County. The median average was 92.2% and is within the tolerance level for the state

- the median for commercial properties and vacant lots came in at 81.9%, we are going to have to do an across the board increase of 8% to be in compliance

- all meetings were done by teleconferences

The Meeting recessed at 10:38 A.M. The Meeting was called back to order at 11:00 A.M. Commissioner Thompson joined the meeting.

TOWNSHIPS

Fossum reported the following -

Agland - In 2020 we will have to increase agland value to be in compliance. We will be increasing crop land 3% and non-crop land 6%. The capitalization rate for 2019 was 4.51; the capitalization rate used to determine the average 2020 value is 4.36.

Soils Committee - The Soils committee agreed to the changes needed for Agland to be in compliance.

Farm Exemptions - Two bills passed the legislature in 2019; so far there have been 59 new applicants that will receive the exemption. This will cause $15,856,600 in residential value to be removed from the tax roll for 2020. It is likely that the number of exemptions will increase as the ability to go through the abatement process exists.

A motion was made by Campbell and seconded by Ehler to approve 2020 Assessments as presented. Vote was unanimous.

A motion was made by Ehler and seconded by Berseth to adjourn. Vote was unanimous.

The meeting adjourned at 11:25 A.M.

ATTEST: Leslie Hage
Auditor/Administrator

Sid Berg
Chairperson

Board of Richland County Commissioners