

**RICHLAND COUNTY BOARD OF COMMISSIONERS
EQUALIZATION MEETING
JUNE 4, 2019**

The Richland County Board of Commissioners met as the Board of County Equalization at 10:00 A.M. on June 4, 2019 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 DeVal; Assistant State's Attorney Moen; County Assessing Personnel Sandy Fossum, Rick Score, Melissa Brown and Wendy Matejcek. A listing of others in attendance is attached.

CITIES

Fossum reported on the County Equalization Report distributed to the Board.

The City of Hankinson has contracted with the Assessor's Office to do a reassessment of all their commercial property for the 2020 tax year.

Residential Property - The median average was 84.8%. The cities excluding Wahpeton had 63 sales and the median was 86.3%, The townships had 24 sales with a median of 82.3%. We continue to monitor sales very closely.

After the value adjustments for 2019 our ratio will be 92% and we will be in compliance.

There are 23 homes scheduled to come off the 2-year exemption for new construction in 2020 adding \$3,425,700 in value.

Commercial Property - This year the median for commercial properties and vacant lots is 92.5%. With the valuation changes our ratio will be 93.6%.

Farm Exemptions - There were two bills that passed the legislature in 2019; they will both take effect for the 2020 tax year. We may request that individuals bring in their tax forms and we will fill out the application with them in the office. We will be trained by the State Tax Department in August as to the administration and verification of the applicants.

Homestead Credit - The 2018 abstract indicated 269 applicants qualified for the Homestead Credit Program. We will be reimbursed by the state in the amount of \$203,904.

Disabled Veteran's Credit - In 2018 we had 73 applicants that qualified for the Disabled Veteran's Credit Program. We will be reimbursed by the state in the amount of \$94,853.

Mobile Homes - For 2018 we assessed 252 mobile homes. The mobile home tax generated a total of \$77,097.

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:

- Wahpeton's 2019 median home value is \$125,700, an increase of approximately .56% from 2018
- mill levies and taxing entities
- building permits
- exempt properties
- PILOT exemptions
- 10 year taxable value history
- The 2018 sales ratio placed commercial property at 90.9%. The assessing office increased apartment and commercial properties 2% to bring the total commercial and vacant lots sales ratio to 93.7%.
- The 2018 sales ratio placed residential property at 91.2%. The assessing office increased residential properties 2% to bring the residential sales ratio to 93.3%.

Broadland informed the Board she received several telephone calls but no one attended the City Equalization Meeting.

TOWNSHIPS

David Pauly, Summit Township - Pauly stated you can't use percentages you need to use true hard numbers and distributed a handout to the Board.

Fossum replied comparable sales on split levels were used, with adjustments; Fossum also presented the minutes from the Pauly Abatement Hearing held November 20, 2018.

Pauly argued that gravel vs blacktop was used on some of the comparables and that all properties were over valued in his area; he stated the value should be closer to \$223,000.

Fossum reported that Summit Township approved the value of \$258,000 at the Equalization Meeting.

Pauly asked if an independent appraisal would count for anything. Fossum replied she would look at it and the comparables used.

Orville Fenske, Brandenburg Township - Fenske owns a farmstead in Brandenburg Twsp, he purchased it five years ago. He questioned why the value increased \$14,000 in the last two to three years; he asked if there were an allowance for trees and buildings and stated it was a Centennial Farm and his grandson lives there.

Fossum stated Brandenburg Twsp approved everything at the Equalization Meeting and asked Fenske if he had attended that meeting. Fenske replied he was not at the Township meeting.

Assessor Brown stated she is scheduled to reassess Brandenburg Twsp this summer, Fenske said he would have no objection to that and will have his grandson contact the Assessor's Office to set up a time.

A motion was made by Berg to approve the 2019 Assessments as presented; motion seconded by Campbell. Vote was unanimous.

The Board of Equalization meeting adjourned at 11:47 A.M.

ATTEST: Leslie Hage
Leslie Hage
Auditor/Administrator

Dan Thompson CHAIRPERSON
Dan Thompson
Board of Richland County Commissioners