

**RICHLAND COUNTY BOARD OF COMMISSIONERS
COUNTY EQUALIZATION MEETING
JUNE 2, 2026**

The Richland County Board of Commissioners met as the Board of County Equalization at 10:00 A.M. on June 2, 2026 at the Richland County Courthouse with Commissioners Terry Goerger, Nathan Berseth, Rollie Ehlert, Perry Miller, and Tim Campbell (via phone). Others included Administrative Personnel Fossum and South; State's Attorney Kummer; Tax Director Melissa Brown; Assessors Wendy Matejcek, Rod Romereim, and Rick Score; Carla Broadland, and visitors Edwin Arndt, Jim Boyer, and Howard Klosterman.

Commissioner Goerger called the meeting to order at 10:00 A.M.

CARLA BROADLAND – CITY OF WAHPETON - Broadland distributed and reviewed information in the City of Wahpeton Annual Assessment Report. Broadland reported that the 2026 median home value in Wahpeton is \$186,500, an 4.95% increase from 2025. Broadland reported that the overall mill rate decreased by 7.36 mills, a decrease of 2.11% for property owners.

As of June 1st, the total appraised value for the City of Wahpeton was \$642,747,600.

Broadland reported that the city issued 146 permits in 2025 for a total value of \$4,182,943.

The City of Wahpeton received 180 applications for the Homestead Credit in 2026 compared to 162 in 2025. In 2026, 73 applications were received for the Disabled Veterans Credit compared to 64 in 2025.

As of April of 2026, the City of Wahpeton had 78 total listings: 20 residential, 4 commercial, 51 residential lots, and 3 commercial lots.

Broadland provided a 10-year taxable value history for the City of Wahpeton and reported an estimated 5.5% increase for 2026.

Broadland informed the Commission that she secured funding and signed a contract with Vanguard Appraisals who will take over appraisals in 2030 for residential and commercial properties in Wahpeton.

COUNTY TAX DIRECTOR BROWN – Brown distributed the 2026 County Equalization Report and reported the following:

The County assesses 13 Cities and 35 Townships.

Agricultural Land – In 2026, crop land pricing had to be reduced 8% to be in compliance with the state. Non-crop land stayed the same.

Residential Property – In 2025, there were 94 residential sales reported in the county. The median average was 90.4%, which is within the tolerance level for the state. For the 2026

tax year, there are 20 homes coming off the 2-year exemption for new construction, which will add \$3,000,000 in residential value.

Commercial Property – In 2026, there are 3 businesses coming off exemptions or PILOTS, these will add an estimated \$9,213,000 in commercial value.

Farm Exemptions – There are an additional six new applicants that will receive the exemption and six less exemptions than last year.

Primary Resident Credit – The Primary Residence Credit was established during the 2023 Legislative Session under HB 1158. To be eligible for the credit, you must own a home in ND and reside in it as your primary residence; there are no restrictions or income limitations. Increased to \$1600 for 2025 tax year; 3143 applicants received the credit.

Homestead Credit – The 2025 abstract indicated 565 applicants that qualified for the Homestead Credit, reimbursement of \$633,243.80 from state general fund.

Disabled Veteran's Credit – In 2025, 192 applicants qualified for the Disabled Veterans Credit program. There were 182 applicants that qualified in 2024.

Mobile Homes – In 2026, 208 mobile homes were assessed for taxation purposes, generating a total of \$181,286 in taxable value.

Visitor Edwin Arndt addressed the Commission with concerns about significant increases on residential valuations in Hankinson. Arndt said the county did reassess his property and found that the square footage had been incorrect and was more than it should have been. Arndt asked if he could be reimbursed for overpayment of property taxes. Fossum said that per the statute, he could be reimbursed for 2024 and 2025 tax years.

Visitor Jim Boyer addressed the Commission with concerns about a single-family dwelling that his mother owns in Walcott. Boyer said the home has been vacant for six years and the foundation is degrading. Boyer said an inspection is scheduled June 11th. The assessing office will schedule a reassessment after the inspection on the 11th.

A motion was made by Berseth and seconded by Ehlert to approve assessments as presented. Vote was unanimous (5-0).

The meeting adjourned at 11:25 A.M.

ATTEST: _____
Sandy Fossum
Auditor/Administrator

_____ CHAIRPERSON
Terry Goerger
Board of Richland County Commissioners

