

**RICHLAND COUNTY BOARD OF COMMISSIONERS
COUNTY EQUALIZATION MEETING
JUNE 3, 2025**

The Richland County Board of Commissioners met as the Board of County Equalization at 10:00 A.M. on June 3, 2025 at the Richland County Courthouse with Commissioners Tim Campbell, Terry Goerger, Nathan Berseth, Rollie Ehlert, and Perry Miller. Others included Administrative Personnel Fossum and South; State's Attorney Kummer; Tax Director Brown; Assessors Matejcek, Romereim, and Score; Carla Broadland, Craig Hertsgaard, and Andy Braaten.

Commissioner Campbell 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 2025 median home value in Wahpeton is \$177,700, an 8.6% increase from 2024. Broadland reported that the overall mill rate decreased by 4.75 mills, a decrease of 1.34% for property owners. The City of Wahpeton received 162 applications for the Homestead Credit in 2025 compared to 134 in 2024. Broadland reported that the City of Wahpeton issued 143 permits for a total of \$17,474,684.

Commissioner Goerger exited the meeting at 10:15 A.M.

As of April of 2025, the City of Wahpeton had 60 total listings: 26 residential, 6 commercial, 26 residential lots, and 2 commercial lots.

Broadland provided a 10-year taxable value history for the City of Wahpeton and reported an estimated 6.5% increase for 2025.

Commissioner Goerger reentered the meeting at 10:29 A.M.

COUNTY TAX DIRECTOR BROWN – Brown distributed the 2025 County Equalization Report and reported the following:

The County assesses 13 Cities and 35 Townships; they acquired Hankinson at the end of 2024.

Agricultural Land – In 2025, we will not need to make any changes in ag land values to be in compliance with the state. The capitalization rate in 2024 was 4.32%, the rate used to determine the average 2025 value is 4.47%.

Residential Property – In 2024, we reported a total of 96 residential sales for the county. The median average was 86.5% and not within the tolerance level of the state so we had to do a cost change. For the 2025 tax year, there are 22 homes coming off the 2-year exemption for new construction, which will add \$3,300,000 in residential value.

Commercial Property – In 2025, there are 5 business coming off 5 exemptions or PILOTS, these will add and estimated \$4,414,900 in commercial value.

Farm Exemptions – There are an additional six new applicants that will receive the exemption and anticipate the number of exemptions will increase as the ability to go through the abatement process exists.

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. For tax year 2024, we had 2918 applicants that received the Primary Residence Credit.

Homestead Credit – The 2024 abstract indicated 565 applicants that qualified for the Homestead Credit program. This is an increase of 50 people qualifying for the credit from the 2023 abstract.

Disabled Veteran's Credit – In 2024, 182 applicants qualified for the Disabled Veterans Credit program. There were 160 applicants that qualified in 2023.

Mobile Homes – In 2025, 212 mobile homes were assessed for taxation purposes, generating a total of \$184,261 in taxable value.

A motion was made by Berseth and seconded by Goerger to approve the Equalization Reports for Cities as presented. Vote was unanimous.

Craig Hertsgaard, Walcott Township – Hertsgaard addressed the Commission to protest the valuation of ag land in Walcott West Township. Hertsgaard handed out information comparing parcels from Richland and Cass County to show discrepancies in valuation of parcels with similar PI's . Hertsgaard is protesting the SE quarter of section 3 in Walcott West Township. He is willing to go to the State Equalization meeting in August.

A motion was made by Berseth and seconded by Ehler to approve the Township Equalization Report as presented. Vote was unanimous.

The meeting adjourned at 11:22 A.M.

ATTEST: _____
Sandy Fossum
Auditor/Administrator

_____CHAIRPERSON
Tim Campbell
Board of Richland County Commissioners

