

Minutes of the Ward County Board of Equalization

June 06, 2017

The meeting of the Ward County Board of Equalization was called to order by Vice Chairman Rostad at 8:30 a.m. with Comm. Fjeldahl, Louser, Weppler present. Also present were Auditor/Treasurer Devra Smestad; Tax Equalization Director Ryan Kamrowski.

Moved by Comm. Weppler, seconded by Comm. Fjeldahl, to approve the Agenda. Roll call; all voted yes; motion carried.

Ryan Kamrowski appeared and presented an introduction as well as the duties of the County Board of Equalization.

Mr. Kamrowski moved on to present the assessment roll for Township 151-83 (Rushville Township). There was no increase in value in residential properties or agricultural land. Commercial properties saw a decrease ranging from 0 to -3%. No one from Rushville Township came forward to appeal their property valuations.

Moved by Comm. Fjeldahl, seconded by Comm. Louser, to confirm the valuation of property for Rushville Township as presented. Roll call: all voted yes; motion carried.

The City Boards of Equalization assessments were reviewed and according to Mr. Kamrowski, they meet compliance with State of North Dakota valuation laws and State Board of Equalization guidelines. No action needed on this item.

Kamrowski also reviewed the assessments returned by the Township Boards of Equalization. The Ward County Tax Equalization office offered the opinion that Mandan Township valuations do not meet compliance with the State of North Dakota valuation laws or State Board of Equalization guidelines. The township reduced all residential property values by 5%. No evidence was offered to support the decrease in values. As a result, it is recommended that:

1. There be no decrease in True and Full Valuations for the Township for 2018 as the valuation decrease is without merit, and,
2. Recommend that the County Board of Equalization instruct the township to perform reappraisals of all residential properties for the 2019 tax year.

There was considerable discussion about this item. The decrease in valuation goes against the goal to equalize property values countywide. There were questions regarding how the appraisals were completed. Comm. Fjeldahl thought it might be a good idea to talk to the appraiser to get additional information about the process.

Moved by Comm. Wepler, seconded by Comm. Louser, to leave the property valuation at the 2017 level. Roll call: all voted yes; motion carried.

The agricultural land assessments as presented by the Townships and City Boards of Equalization were reviewed and Mr. Kamrowski stated they also meet compliance with State of North Dakota valuation laws and State Board of Equalization guidelines. The Tax Equalization Office is working diligently to create a land use layer in their mapping for 2019 valuations. Instead of just using soil types, use will be taken into consideration. No action is needed on this item.

Going back to Item #5 on the agenda, it was moved by Comm. Wepler, seconded by Comm. Fjeldahl, to instruct Mandan Township to reappraise their properties for the 2019 tax year. Roll call: all voted yes; motion carried.

At this time, property owners were given the opportunity to appeal property values. Alois and Nancy Schall appeared to appeal the valuation of their property and the non-exemption of the riding arena as a farm use on their property. The Tax Equalization Office is recommending the appeal be denied.

Mr. Schall outlined his reasons that the property should be exempt, based against the requirements of ND Century Code. He also addressed specific questions from the commissioners. The parties had extensive discussion regarding the use, specifically about the buildings on the property.

Moved by Comm. Louser, seconded by Comm. Fjeldahl, to tax the owner's home and a portion of the arena as residential and the remainder of the buildings as agricultural. Roll call: all voted yes; motion carried.

The next appeal was from Halliburton Energy Services. No one from Halliburton appeared. They are asking for a sizeable decrease in valuation. Kevin Ternes from the City of Minot came forward and provided information the City had regarding the property as well as their recommendation.

Moved by Comm. Fjeldahl, seconded by Comm. Louser, to deny the decrease in valuation for Halliburton Energy Services. Roll call: all voted yes; motion carried.

Emily Huettl came forward on behalf of two owners of StARR properties. The first property is owned by Richard and Nancy Sundhagen. There is a structure on the property and the owners are asking that the structure be exempt from taxation as the building will be sold and removed from the property.

Moved by Comm. Wepler, seconded by Comm. Fjeldahl, remove the taxes due on the structure to be removed from the property. Roll call: all voted yes; motion carried.

Mr. Sundhagen also asked how the new building they are constructing on the property will be taxed. He was informed it will be based on progress as of February 1, 2019.

Emily Huettl also appeared on behalf of Serena Goodrich, the owner of the second property. There is a structure on the property and the owner is asking that the structure be exempt from taxation as the building will be demolished.

Moved by Comm. Wepler, seconded by Comm. Louser, remove the taxes due on the structure as it will be demolished. Roll call: all voted yes; motion carried.

Eric Nelson appeared to present a farm vacancy form that he failed to provide on the February 1st due date. The Tax Equalization Office will process this form. No action required on this item.

The meeting was recessed at 9:50 a.m. with the intention to reconvene at the June 5th commission meeting.

Moved by Comm. Fjeldahl, seconded by Comm. Wepler to reconvene the meeting at 9:19 a.m. on June 5, 2018.

The appraiser for the Mandan Township was unable to attend the meeting to update the commissioners regarding the decrease in property valuations recommended by the Township. Comm. Fjeldahl visited with him and he is open to working with the Tax Equalization Office in performing the appraisals and determining valuations for the 2019 tax year.

Moved by Comm. Wepler, seconded by Comm. Rostad, to adopt the following resolution:

Resolution

WHEREAS, this Board of Equalization has reviewed the 2018 property assessment; and
WHEREAS, any errors and inequalities have come to the attention of this Board; and
WHEREAS, the County Director of Tax Equalization has reported that the notices of increases and decreases have been given to the owners and local equalization boards as provided by law; and opportunity to be heard in protest is such changes have been given;

NOW, THEREFORE, BE IT RESOLVED, that all returns as made by local equalization boards be approved except for changes ordered by this Board, and that all actions taken by this Board of Equalization be confirmed, and that such revised assessments be noted on the County Assessment Rolls and included in the report to the States Tax Commissioner.

Roll call: all voted yes; motion carried.

At 9:50 a.m. the Board of Equalization adjourned.

ACCEPTED AND APPROVED THIS 19TH DAY OF JUNE, 2017.

Chairman, Ward County Commission

ATTEST:

Ward County Auditor