

Minutes of June 2, 2010 approved at the July 20, 2010 meeting.

PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

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June 2, 2010

9:00 AM

Pembina County Board of Equalization met at 9:00 AM in the Commissioners Meeting Room at the Courthouse with the following members present: Hetty Walker, Corene Vaughn, Hugh Ralston, and Andy Adamson. Absent: Gary Nilsson. Julie Doyle, Tax Director, also present.

Meeting called to order by Chairman Walker.

Chairman Walker turned the meeting over to Julie Doyle.

Ms Doyle informed the Board that the Legislature lowered the Capitalization rate from 8% to 7.70% for agricultural land valuation for 2010 and the value per acre has increased from \$641.21 to \$699.60 computed by the Agribusiness and Applied Economics Department of NDSU. The State Board of Equalization allows a 5% tolerance from 100%. Pembina County agricultural land is at 86%. This indicates that a 9% increase is necessary for 2010 to bring Pembina County to 95% to be within the accepted tolerance. Motion made by Corene Vaughn and seconded by Hugh Ralston to accept the 9% increase on agricultural land. All voting in favor; motion carried.

Ms Doyle updated the Board on residential and commercial property sales ratio. The accepted tolerance is 95%-100%.

Cole Gunderson, St Thomas Township, present to request a decrease in valuation due to farm exemption on property described as BM Kennelly Farm Management Group. Request approved.

Ron Storie, Cavalier City Mayor, Wayne Jenson, Cavalier City Councilman, Katie Werner, Cavalier City Auditor, Cheryl Hartz, Cavalier City Assessor, Barry Hanson and Shaun Carrier present. Barry Hanson present to appeal valuation set on his property.

Barry Hanson presented his argument for his request for valuation change. Julie Doyle, Tax Director, presented her recommendation for the valuation of Mr.

Hanson's home. Requesting that valuation be lowered from \$278,000.00 to \$221,265.00.

Cheryl Hartz, Cavalier City Assessor, presented her analysis for the valuation determination on Mr. Hanson's home.

Motion made by Corene Vaughn and seconded by Andy Adamson to recess the meeting to review the valuations on other inconsistent properties. All voting in favor; motion carried.

The Board of Equalization will reconvene on June 10, 2010 at 9:00 AM.

/s/ Hetty Walker, Chairman
Pembina County Board of Commissioners

ATTEST: /s/ Linda Schlittenhard
Pembina County Auditor/Treasurer