

The following are "unofficial minutes", subject to change at the next meeting.

BOARD OF EQUALIZATION MEETING

COUNTY BOARD OF EQUALIZATION

TUESDAY, JUNE 2, 2015

Pembina County Board of Equalization met at 9:00 AM in the Commissioners Meeting Room at the Courthouse with the following members present: Gary Nilsson, Laverne Doyle, Nick Rutherford, Hugh Ralston, and Hetty Walker. Julie Doyle, Tax Director, and Zelda Hartje, Walhalla City, Pembina City and Cavalier Township Assessor, Jeff Stevenson, Cavalier City Assessor, Katie Werner, Cavalier City Auditor, and Ken Briese, Cavalier City Mayor also present.

Meeting called to order by Chairman Walker.

Chairman Walker turned the meeting over to Julie Doyle.

Senate Bill 2054 was discussed. The bill relates to the training and certification of all assessors in the state. This will require all City or Township assessors to complete a minimum of 80 hours of assessment and appraisal instruction to become a Class II Certified Assessor. All Class I assessors must complete a minimum of 180 hours of training to become certified. Each assessor must be state certified no later than July 31, 2017 and be recertified every two years.

Ms. Doyle updated the Board on residential and commercial property sales ratio. A median ratio is reached from the sale of all properties and that is the number used to determine the equalization ratio used. The accepted tolerance is 90%-100%. The total residential adjusted ratio after local equalization for Pembina County is 91.8% for 2015. The adjusted Commercial Sales Ratio for 2015 is 100%. Therefore no adjustments will be necessary. Motion made by Gary Nilsson and seconded by Laverne Doyle to approve the ratios as presented. All voting in favor; motion carried.

Julie presented a listing of large commercial properties, compiled by Pembina County City and Township assessors, which would require review by an outside appraiser. Zelda Hartje requested ADM Bean Plant in Cavalier Township be added to the listing. Julie will contact an outside assessor for an estimate on the project.

Julie requested the Commission consider passing a resolution allowing a two year tax exemption on the first \$150,000.00 on certain new single family residential properties and condominium and townhouse properties in the townships in Pembina County. Each city would have to pass their own resolution. Motion made by Gary Nilsson and seconded by Hugh Ralston to have a resolution drawn up allowing the exemption.

Discussion followed. Drayton City has already passed a resolution allowing the exemption. Julie will notify all other cities in the County regarding the resolution. All voting in favor; motion carried.

Jeff Stevenson discussed a seminar he attended in Bismarck with Van Guard Enterprises. Jeff would like to visit with Julie regarding the program Van Guard offers. The company can assess the entire County or software could be purchased that would allow local assessors to appraise properties in Pembina County. Jeff feels that the County and Cities need to work together, utilizing the same software, to equalize the values within the County.

Motion made by Hugh Ralston and seconded by Nick Rutherford to adjourn the City equalization meeting. All voting in favor; motion carried.

Township equalization meeting called to order.

Ms. Doyle informed the Board that the minimum capitalization rate is no longer applicable and the current cost of production index is 1.77. The value per acre has increased from \$1,183.84 to \$1,242.83, as computed by the Agribusiness and Applied Economics Department of NDSU. The State Board of Equalization has set the tolerance for 2015 between 90-100%. This indicates a 4% increase is necessary for 2015 to bring Pembina County to compliance, bringing the 2015 value per acre for Pembina County to \$1,141.38+. Per North Dakota Century Code 57-02-27.2, agricultural values are determined by productivity of the soils and not by sales volume.

Ms. Doyle informed the Commission that the ratio on township residential property, after local equalization, is 91.1%. The State Board of Equalization has set the tolerance for 2015 between 90-100%, therefore no increase is required.

Motion made by Gary Nilsson and seconded by Laverne Doyle to approve the residential property values as presented. All voting in favor; motion carried.

Motion made by Gary Nilsson and seconded by Laverne Doyle to approve the 4% increase on the agricultural land values. All voting in favor; motion carried.

No individuals appeared for Township Equalization. Motion made by Gary Nilsson and seconded by Nick Rutherford to adjourn the township equalization meeting. All voting in favor; motion carried.