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BOARD OF EQUALIZATION MEETING

COUNTY BOARD OF EQUALIZATION

THURSDAY, JULY 22, 2021

2:00 PM

Pembina County Board of Equalization reconvened at 2:00 PM in the Commissioner's Meeting Room of the Courthouse with the following members present: Jim Benjaminson, Nick Rutherford, and Hugh Ralston. Absent: Laverne Doyle and Hetty Walker. Mikka Willits, Director of Tax Equalization, Rebecca Flanders, Pembina County State's Attorney, Larry DuBois and Robert Fleming, Fleming, DuBois & Fleming, LLP, and several landowners also present. Available by telephone were Terin Riley, Fleming, DuBois & Fleming, LLP and Camburn Shephard.

Vice-Chairman Rutherford called the meeting to order at 2:05 pm.

Mikka Willits, Tax Director, informed the Board the 2021 agricultural land valuations that did not pertain to a Native Woodland or Watershed Easement review have been reverted back to the 2020 agricultural land valuation. The Native Woodland and Watershed Easement reviewed parcels remained at the 2021 valuation benefiting from both programs through the Forestry and NRCS. At this time, agricultural land appears to be within tolerance at 94%. The average value per acre is \$1,199.93. NDSU's calculation, per the State Tax Department, is \$1,274.88. Tolerance is set between 90-100%. Pembina County would remain to be out of compliance with the State Board of Equalization in agricultural land.

There are Omitted Properties due to Farm Residence Exemption application reviews. Residential is currently at 89.9%. Ms. Willits does not believe the Omitted properties will affect the True & Full Sales Ratio percentage at this time. Ms. Willits is recommending the Board consider a 1% increase to be safe and due to rounding issues when abstracts are completed. Tolerance is set between 90-100%.

Per the June 28, 2021 County Board of Equalization meeting, Ms. Willits complied with the Board's decision on the appeals for Crystal Township and Crystal City and removed commercial valuations on the improvements and adjusted land from commercial to agricultural. At this time, our tolerance is 86.2%, which would require an increase of at least 4% to be within the tolerance level of 90-100%.

At this time, Ms. Willits is requesting the Board to finalize these valuations knowing there will be adjustments from the Omitted Property and agricultural land corrections with Native Woodland and Watershed Easement parcels.

Motion made by Hugh Ralston and seconded by Jim Benjaminson to increase commercial valuations by 4% to come within tolerance. All voting in favor; motion carried.

Motion made by Nick Rutherford and seconded by Jim Benjaminson to make no adjustments to the tolerance level for residential properties. All voting in favor; motion carried.

Motion made by Jim Benjaminson and seconded by Hugh Ralston to make no adjustment to the agricultural land tolerance percentage. All voting in favor; motion carried.

Ms. Flanders discussed the decisions made at the June 28, 2021 meeting to exempt farm structures and change the assessment from commercial to agricultural on those parcels. The Commission was presented with a copy of the Attorney General Opinion received July 21, 2021 and Ms. Flanders informed the Commission that Ms. Riley was also provided with a copy of the opinion. Ms. Flanders reviewed Attorney General Opinions L70 and L31, from 2002. Mr. Fleming requested permission to interrupt the point of order. Mr. Fleming presented his research, based on a Supreme Court case from 1977, regarding the notice of the Equalization meeting, stating that the meeting was not properly noticed. Discussion followed. Mr. Fleming is requesting the discussion cease until the meeting is properly noticed. Ms. Flanders disagreed that the meeting should cease as the meeting was recessed and set to reconvene on July 22, 2021. Discussion followed on rescinding a motion that had been finalized. Motion made by Jim Benjaminson to give the landowners notice and go from there. Ms. Flanders would like to review the document presented at today's meeting before continuing. Second by Hugh Ralston. All voting in favor; motion carried.

Discussion followed on a request for an Attorney General's Opinion related to railroad property that has been sold to a private owner. Board requested Loren Estad present the **exact question** he would like an Attorney General's Opinion on, pertaining to railroad property assessments, to Fleming, DuBois, & Fleming, LLP. Fleming, DuBois & Fleming, LLP will present the letter to the Board who will present the question to the States Attorney. The State's Attorney will then compile a letter for an Attorney General's Opinion, for a third party neutral decision.

Discussion followed on the formation of a Soils Committee. This will be discussed at the next Commission meeting.

Motion made by Jim Benjaminson and seconded by Hugh Ralston to properly notice the meeting, recess the meeting and reconvene at a later date. All voting in favor; motion carried. Meeting recessed at 3:30 pm.