

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

BOARD OF EQUALIZATION MEETING

COUNTY BOARD OF EQUALIZATION

TUESDAY, JUNE 4, 2019

9:00 AM

Pembina County Board of Equalization met at 9:00 AM in the Commissioner's Meeting Room of the Courthouse with the following members present: Jim Benjaminson, Laverne Doyle, Nick Rutherford, Hugh Ralston and Hetty Walker. Mikka Willits, Director of Tax Equalization, Lisa Wieler, Deputy Tax Director/GIS Specialist, and Zelda Hartje, Certified Assessor, also present.

Mikka requested to review the Equalization reports at a later date, due to her being out on FMLA, waiting for responses from some assessors prior to making final determinations and needing to review some parcels with the Pembina County State's Attorney. Commission agreed to allow the additional time. Mikka will review the soils information and the township and city sales report when the Equalization Board reconvenes.

Township equalization meeting called to order by Chairman Walker. Loren Estad, Kayo Vivatson, Dave Moquist, Don Heuchert, Lyle Shephard, Larry Dubois, Attorney, and Anita Beauchamp, Certified Assessor in attendance.

Mikka reviewed concerns the individuals in attendance have related to taxing of potato warehouses on or near the railroad. When the Tax Director left office in 2017, the Commission did not have sufficient information to make a decision whether to add the parcels or not add the parcels. At that time the Commission chose to delay adding the parcels. According to the State Tax Department, the parcels should be added to the tax rolls, however, the individuals in attendance are not in agreement.

Mikka proposed to review the parcels in question as omitted property. Each parcel will be reviewed individually prior to making any decisions as to whether the parcels should be added to the tax rolls. Mr. Dubois suggested the State's Attorney be present for the omitted property hearings. Motion made by Jim Benjaminson to review these parcels as omitted property. Motion seconded by Laverne Doyle. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Nick Rutherford – yes; Hugh Ralston – yes. Motion carried.

Mikka requested each individuals name and contact information, including email, so she can contact them for further review of the parcels in question.

Mikka presented a request from Brian and Sarah O'Toole to lower their residential valuation on Parcel 07-0790010 from \$76,646 to the appraised value of \$50,000. Mikka requested the appraisals for review, but has not received them to date. The valuation will remain at \$76,646 for 2019 tax year.

Motion made by Jim Benjaminson and seconded by Laverne Doyle to adjourn Township Equalization. All voting in favor; motion carried.

City equalization meeting called to order at 9:45 AM.

No individuals appeared for City Equalization.

There are a few city owned parcels that Mikka needs to review with the State's Attorney and assessors prior to finalizing valuations. Mikka is hoping to review these parcels as omitted property.

Mikka discussed a request from the Bathgate City assessor to change numerous parcels that are annexed into the city from a commercial assessment to an agricultural assessment. After visiting with the assessor and Bathgate City Mayor, it was decided to leave these parcels as commercial. Motion made by Nick Rutherford and seconded by Hugh Ralston to leave the parcels as commercial assessments. All voting in favor; motion carried.

Zelda Hartje, Mountain City Assessor, inquired if there is a way to add Mountain City to the GIS system. Lisa Wieler, Deputy Tax Director/GIS Specialist, informed Zelda that she is working on Mountain City and has one-half complete. She will continue to work on mapping Mountain City.

Motion made by Hugh Ralston and seconded by Laverne Doyle to adjourn City Equalization. All voting in favor; motion carried.

Motion made by Nick Rutherford to reconvene the Board of Equalization meeting on June 18, 2019 at 8:30 AM. Second by Hugh Ralston. All voting in favor; motion carried.