

BOARD OF EQUALIZATION MEETING

COUNTY BOARD OF EQUALIZATION

MONDAY, JUNE 4, 2012

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, Hetty Walker, Hugh Ralston, and Andy Adamson. Absent: Corene Vaughn. Julie Doyle, Tax Director, also present.

Meeting called to order by Chairman Adamson.

Chairman Adamson turned the meeting over to Julie Doyle.

Ms. Doyle informed the Board that the Legislature lowered the Capitalization rate from 7.40% to 5.864% for Agricultural Valuation for 2012. The value per acre has increased from \$707.92 to \$922.33 computed by the Agribusiness and Applied Economics Department of NDSU. The State Board of Equalization has set the tolerance for 2012 between 90-100%. This indicates that a 24% increase is necessary for 2012 to bring Pembina County to 90% to be within the accepted tolerance. Motion made by Gary Nilsson and seconded by Hugh Ralston to approve the 24% increase on the agricultural land values. All voting in favor; motion carried.

Ms. Doyle presented the new value established by Cavalier City Assessor, Jeff Stevenson, for the Border Farm Service building. The value will be lowered to \$184,951.00 from \$301,950.00. Motion made by Gary Nilsson and seconded by Hugh Ralston to accept the new value determined by Mr. Stevenson. All voting in favor; motion carried.

Also discussed was the exemption for American Crystal Sugar and an abatement request from Neil Hanson on land that is in EWP.

Ms. Doyle updated the Board on residential and commercial property sales ratio. The accepted tolerance is 90%-100%. The total residential adjusted ratio after local equalization for Pembina County is 94.6% for 2012, which is within the accepted tolerance, so no changes are necessary. The adjusted Commercial Sales Ratio for 2012 is 99.10% which is within the accepted tolerance of 90%-100%.

No individuals appeared for City Equalization. Motion made by Hetty Walker and seconded by Gary Nilsson to adjourn the City equalization meeting. All voting in favor; motion carried.

Township equalization meeting called to order.

Duane Littlejohn met with the Equalization Board to discuss equalization on his properties in Section 10 and Section 23 of North St. Thomas Township. Mr. Littlejohn presented his concerns with the assessed value on the property. Discussion followed. Mr. Littlejohn is requesting an increased depreciation on the out buildings. Ms. Doyle requested Mr. Littlejohn return forms

with the measurements of the out buildings and she will look into the valuation and depreciation.

Motion made by Gary Nilsson to have Ms. Doyle review the forms for Mr. Littlejohn's property and make the required adjustments. Hetty Walker seconded the motion. All voting in favor; motion carried.

Motion made by Gary Nilsson and seconded by Hetty Walker to adjourn the township equalization meeting.

/s/ Andy Adamson, Chairman
Pembina County Board of Equalization

ATTEST: Linda Schlittenhard
Pembina County Auditor/Treasurer