

COUNTY BOARD OF EQUALIZATION

TUESDAY, JUNE 4, 2013

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: Laverne Doyle, Andy Adamson, Hugh Ralston, Hetty Walker and Gary Nilsson. Julie Doyle, Tax Director, Katie Werner, Cavalier City Auditor, Jeff Stevenson, Cavalier City assessor, Zeld Hartje, assessor for Walhalla City and Pembina City and Bea Smerud also present.

Meeting called to order by Chairman Nilsson.

Chairman Nilsson turned the meeting over to Julie Doyle.

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 89.5% for 2013, which is below the accepted tolerance, so a 2% increase on township residential will be needed. The adjusted Commercial Sales Ratio for 2013 is 100.7% which is over the accepted tolerance of 90%-100%. A 1% drop in commercial properties will be required to bring the commercial ratio within the accepted tolerance.

Ms. Doyle updated the Commission of valuation changes on two parcels in Cavalier City that will need to be made. Motion made by Hugh Ralston and seconded by Laverne Doyle to approve the changes as presented. All voting in favor; motion carried.

Tami Johnson came before the Board with concerns on her assessed value. Mr. Stevenson will review the application and contact Ms. Johnson with any changes or corrections.

Zelda Hartje, presented assessment information for the cities of Pembina and Walhalla.

Motion made by Laverne Doyle and seconded by Andy Adamson to approve the 1% decrease on commercial properties for the cities. All voting in favor; motion carried.

With no further business, city equalization meeting adjourned.

Township equalization meeting called to order.

Ms. Doyle informed the Board that the minimum capitalization rate is no longer applicable. Agricultural values are determined by productivity of the soils and not by sales volume, per NDCC 57-02-27.2. The cost of production index is now up to 1.527. The value per acre has increased from \$922.33 to \$1018.37 computed by the Agribusiness and Applied Economics Department of NDSU. The State Board of Equalization has set the tolerance for 2013 between 90-100%. This indicates that a 13% increase is necessary for 2013 to bring Pembina County to 90% to be within the accepted tolerance. Approval of the increase was made at the April 16, 2013 meeting upon motion of Hugh Ralston and second of Andy Adamson.

Ms. Doyle updated the Commission of valuation changes on two township parcels that will need to be made. Motion made by Hugh Ralston and seconded by Laverne Doyle to approve the changes as presented. All voting in favor; motion carried.

No township residents appeared for comments.

Motion made by Hetty Walker and seconded by Hugh Ralston to accept the 2% increase on township residential for 2013. All voting in favor; motion carried.

With no further business, township equalization meeting adjourned.