

PEMBINA COUNTY BOARD OF EQUALIZATION

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June 2, 2011

9:00 AM

COUNTY BOARD OF EQUALIZATION

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

Meeting called to order by Chairman Vaughn.

Chairman Vaughn turned the meeting over to Julie Doyle.

Ms. Doyle informed the Board that the Legislature lowered the Capitalization rate from 7.70% to 7.40% for Agricultural Valuation for 2011. The value per acre has increased from \$699.60 to \$707.92 computed by the Agribusiness and Applied Economics Department of NDSU. The State Board of Equalization allows a 5% tolerance from 100%. Pembina County agricultural land is at 94%. This indicates that a 1% increase is necessary for 2011 to bring Pembina County to 95% to be within the accepted tolerance.

Ms. Doyle updated the Board on residential and commercial property sales ratio. The accepted tolerance is 95%-100%. The total residential adjusted ratio after local equalization for Pembina County is 96.9% for 2011, which is within the accepted tolerance, so no changes are necessary. The adjusted Commercial Sales Ratio for 2011 is 99.70% which is within the accepted tolerance of 95%-100%.

Ms. Doyle explained the appraisal process that the State has implemented, the assessment process for mobile homes, and the Homestead Credit program.

Discussion was had on the appraisal of Commercial properties in Pembina County. An updated assessment should be made on a rotation basis to all commercial properties in Pembina County. Ms. Doyle will look into a schedule.

No township individuals present to discuss township equalization.

Katie Werner, Cavalier City Auditor, Jeff Stevenson. Cavalier City Assessor, and Chris Burgess, Cavalier, present for city equalization. Mr. Stevenson explained the process the City is planning to implement for equalizing values in Cavalier City and how important it is for him to receive the correct information from homeowners, so he can assess a fair value on each property. Mr. Burgess requested an explanation for the assessment that was placed on his property, stating that he is only interested in tax equalization, not in lowering the value of his property. Mr. Burgess was asked to attend the City Equalization Meeting that will take place on Monday, June 6, 2011 and return to the County Equalization Board if needed.

City equalization meeting was adjourned.

Duane Littlejohn met with the Equalization Board to discuss equalization on his township property. Mr. Littlejohn was asked to contact the township assessor to clarify his concerns on the values that were determined. Ms. Doyle will give Mr. Littlejohn the paperwork she received from the township assessor related to these property assessments.

Motion made by Hugh Ralston and seconded by Gary Nilsson to recess the meeting until Cavalier City has held their Equalization Meeting. All voting in favor; motion carried. The Pembina County Board of Equalization will reconvene on Thursday, June 9, 2011 at 9:00 AM.

/s/ Corene Vaughn, Chairman
Pembina County Board of Commissioners

ATTEST: /s/ Linda Schlittenhard
Pembina County Auditor/Treasurer