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## BOARD OF PEMBINA COUNTY COMMISSIONER'S PROCEEDINGS

### Special Meeting – Budget Hearing

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September 24, 2024

6:00 PM

Board of Pembina County Commissioners met in Special Session in the Commissioners Meeting Room of the Courthouse to finalize the 2025 budget. Chairperson Cull called the meeting to order at 6:01 PM.

Roll call: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, Darin Otto and Andrew Cull. A quorum was declared.

Others in attendance: Angelle French, Zelda Hartje, Corene Vaughn, Trina Papenfuss, Clarence Boettger, Cole Johnston, John Hardy

Motion by Blaine Papenfuss seconded by Darin Otto to approve the agenda. All voting in favor. Motion carried.

Auditor Schlittenhard presented handout comparisons of the 2023 mills and 2024 mills. Examples were given comparing the tax amounts for 2023 tax year and 2024 tax year, using different school districts and townships. She also stated the valuation was down from 2023 to 2024 which causes the mills to increase. She explained how the corrections department must have two officers on duty at all times, so more employees were hired because it is required by the Department of Corrections and Rehabilitation. The auditor also explained how the health and liability insurance is estimated to increase twenty percent.

The floor was opened to the public. John Hardy asked why is property taxes were going up. He stated his valuation was not increased. Auditor Schlittenhard looked it up, and verified his valuation did in fact increase. Zelda Hartje, certified assessor briefed Mr. Hardy on how the valuations are determined with the new Vanguard manual. Auditor Schlittenhard also explained residential properties increased 4.5 percent because the county was out of tolerance with the state. The commission asked him to speak with the tax director because she can explain it in more detail as this is a budget hearing, not a tax equalization meeting.

Corene Vaughn asked why Vanguard was hired. Darin Otto and Blaine Papenfuss explained how things were not assessed properly for years and now everything is being assessed as it should be. Mr. Papenfuss stated once the state stepped in and said we were out of compliance, something had to be done. Darin Otto explained Vanguard is a software company and local people are hired to do the data collecting and all final decisions on values will be made in house.

Angelle French explained how so many properties have been very undervalued for years and now everything is being revalued. She also asked what will happen to the ambulance, JDA and other programs if Measure 4 passes and if there's a plan from the state. The state has not given any information to the county at this time.

Corene Vaughn stated she remembers when school taxes were not on the property taxes. Blaine Papenfuss stated that if the state took those back, our local property taxes could be cut by approximately fifty-one percent.

Zelda Hartje asked about the agriculture land decrease of 4.5 percent. She asked if that wasn't done, would things have been evened out. She also stated that looking at the figures presented, she feels nothing in the budget could be cut.

Clarence Boettger asked for clarification of why the valuations were not increased for years and now we're trying to catch up. Mr. Otto explained how local assessment wasn't increasing as they should have for years. The county had been out of compliance with the state because of incorrect values on homes. The sales market is also adding to this problem. Homes are selling at really high numbers right now. Andrew Cull said to summarize, Vanguard was hired to bring the county into compliance with the state requirements. Mr. Otto stated the county is trying to do their due diligence to be fiscally conservative to make things work with what they have.

Corene Vaughn said thank you to the commissioners for doing their best.

Auditor Schlittenhard explained her example of increase on her own property. She also explained an example of an agricultural property and a commercial property as to what the taxes would be with the proposed budget.

Chairman Cull asked for any final comments or concerns. There were none.

Motion made by Blaine Papenfuss and seconded by Laverne Doyle to adopt the 2025 budget as presented. Roll call vote: Jim Benjaminson – yes; Laverne Doyle - yes; Blaine Papenfuss - yes; Darin Otto – yes; Andrew Cull - yes. All voting in favor, motion carried.

Motion made by Jim Benjaminson and seconded by Darin Otto to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 6:50 PM.