The Richland County Board of Commissioners met as the Board of County Equalization on June 4, 2012 at the Richland County Courthouse with Commissioners Sid Berg, Tim Campbell, Jason Heitkamp, Perry Miller and Dan Thompson. Also present were Administration personnel Bailey and DelVal; and County Assessing Personnel Sandy Fossum and Rick Score. A listing of others in attendance is attached.

CITIES
Fossum reported the following:
- the County does assessing for twelve cities in the County, the only two we do not assess are Hankinson and Wahpeton
- the City of Abercrombie saw the biggest changes
- sales for 2011 are leveling off
- the new tolerance level for all three categories was changed to 90% to 105%, it was previously at 95% to 105%
- there were motions by City Councils in Lidgerwood and Wyndmere for mass reassessments

City of Hankinson -
Bommersbach Property -
Roger Bommersbach voiced concerns with an old storage building on his property that is not repairable and that he will be taking down, it is used for old tires and storage. Bommersbach was concerned that the value of the other buildings on his property were raised as well - he has no problem with the old storage building value and he will try to have it removed in 30 days.

Gary Nelson reported on the Bommersbach property - several years ago, the building was taken off because it was going to be removed. The City Council asked Gary to follow-up on it. Gary checked, and the building was still there so it was added back on to maintain equity with other properties. He and Fossum worked together and came up with a value.

Fossum reported that it was Standard Assessing Procedure to review the entire parcel.

Other Hankinson City changes -
Nelson reported there was a total increase in valuations this year of $1.6 million, (1.2 million from the ethanol plant)
County Assessors Cities Report -
Fossum reported on changes to properties in Hankinson, Abercrombie, and Dwight.

A motion was made by Thompson to approve the County Assessor s Report for Cities; motion seconded by Campbell. Vote was unanimous.

City of Wahpeton -
Carla Broadland reported on the following:
- building permits issued
- exempt properties
- the sales ratio study placed commercial properties at 96.7%
- the sales ratio study placed residential properties at 94.5%, the assessing office increased residential property by 2% for 2012 to bring our sales ratio to 96.5%
- all values are within compliance and they would like to remain at 95% rather than the 90% range

A motion was made by Berg to approve the City of Hankinson Assessors Report as presented; motion seconded by Heitkamp. Vote was unanimous.

A motion was made by Campbell to approve the City of Wahpeton Assessors Report as presented; motion seconded by Heitkamp. Vote was unanimous.

TOWNSHIPS
Fossum reported that Rick Score assesses 16 Townships that contract with the County, Elma Twsp was added this year. Danton Twsp has a new Assessor.

Rick Score reported the following:
- the main concern he is hearing is about money for road maintenance
- taxes, Fargo School and horses are the reasons people are moving from Fargo to Northern Richland County
- there was good turnout at the meetings
- overall satisfaction from the new soils maps

Liberty Grove Twsp -
Fossum reported of concerns with the soils on the southern end of the Twsp, she has spoken with NRCS and NRCS spoke with the State liaison who indicated they can look at the concerns and document (but it could take a long time for a change)

Several Representatives from Liberty Grove were present and commented -
- with 6 or 7 soil types and wetlands the system doesn’t work
- can’t do enough modifications to bring them down to where they should be
- issues with PI index
- marshland concerns

Following discussion, it was the consensus of the Board that Fossum contact the state liaison to set up a time to meet with reps from the Soils Committee, the Township and the Portfolio Commissioners.

Andy Braaten -
Braaten voiced concerns with soil types and PI changes

Fossum reported the Soils Committee approves the PI’s and some differ from NRCS - this is an issue the soils committee can address. Fossum can look through some old files to see if there is any records why PI’s changed.

Fossum reported of changes to the following:
Greendale, Moran, Duerr, Center and Dwight Townships

Dakota Nation Housing Development Corp - Glen Anderson asked the Board to review the tax exemption application asking for a 100% property tax exemption that was previously filed with the County. There was a change in personnel at the Housing Corp and some of the paperwork and agreements were never executed.

Fossum reported that she looked back at the minutes of the Hearing held September 21, 2009 - discussion took place and the Township had some concerns, they issued a building permit but all was contingent on an Agreement which was never formalized.
Glen Anderson asked if the Board was willing to look at the exemption at this point? Stokes commented the application was submitted prior to construction but the Board deferred it.

Fossum commented we should have something signed by both parties and then the Board will reconsider the application.

**Center Township**
Rod Romereim reported the following:
- at their local meeting they adjourned, but they should have recessed
- they had concerned individuals in the Township about increases - that is why they rejected the Assessors Report
- individuals in the Bois de Sioux Watershed District have to carry flood insurance

Larry Bernard voiced concerns over a $24,000 increase due to re-evaluation and his property was just put in the flood plain when the maps were updated.

Rick Score replied -3 appraisers have indicated no decrease in value because a property is in a flood plain and 1 lender indicated no effect on the value of a property if they must carry flood insurance.

**Dan Jensen of Dwight Twsp** - He built in Sunny Acres west of Wahpeton, after the two year exemption the taxes have continually increased; 2004 was the last assessment, he has done no improvements to the property but the taxes keep increasing.

**Tom Hanson of Sheyenne Twsp** - He has owned a property for about one year. The property is vacant, they are horse people and they use it 5-6 times a year. They have done no improvements to the property which has a structure and pole shed yet the value has increased $8,900.

Fossum replied, if no one was home, they probably did not get inside. She offered to come out and do an interior.

A motion was made by Thompson to approve the Assessors Report as presented; motion seconded by Heitkamp. Vote was unanimous.
Being there was no other business; the meeting adjourned at 3:30 PM.

ATTEST: ________________________ ________________________ CHAIRPERSON
Harris Bailey               Perry Miller
Auditor/Administrator Board of Richland County Commissioners