Stutsman County Equalization Meeting

June 1, 2010

The 2010 Stutsman County Equalization Meeting was called to order June 1, 2010 at 3:00 p.m. by Commission Chairman Klose. Roll call was answered by Dennis Ova, Dale Marks, Doug Kaiser, Craig Neys and Mark T Klose. Also present were Noel Johnson, Stutsman County Auditor & Tax Director, Tiffiney Dick, Staff Appraiser and Darrell Wollan, Jamestown City Assessor.

Darrell Wollan, Jamestown City Assessor, reviewed the sales ratio study for the City of Jamestown. The sales ratio for residential property came in at 96.2% and 98.9% for commercial property. The ratios were within state tolerance so no across the board adjustment to the values in commercial and residential property was required. The value of residential property had stabilized. Commercial property valuation showed a slight decrease due to the valuation change of Goodrich property.

No changes were made in the City of Jamestown by the County Board of Equalization.

Noel Johnson recommended no changes to the Unorganized Townships, Chase Lake and Roosevelt. Commissioner Ova made a motion to accept Chase Lake and Roosevelt Townships as presented, seconded by Commissioner Kaiser. Motion carried.

The following omitted assessments were presented for placement on the taxroll. All owners had been notified of increases. Omitted assessments as follows: #03-2922000, from $36,900 to $99,600; #10-3320000, from $51,000 to $88,000; #25-1021000, from $20,200 to $81,600; #25-3232020, from $12,400 to $27,400; #47-2233031, from $900 to $52,000; #63-0720000, from $58,500 to $202,300.

A motion was made by Commissioner Kaiser to approve the omitted assessments, seconded by Commissioner Marks. Roll call vote: Ova, Marks, Kaiser, Neys and Klose voted aye.

Noel Johnson reviewed the 2009 statistical studies for residential and commercial property outside the city limits of Jamestown, the sales ratio studies indicated that residential (92.8%) was outside the 5% tolerance level. Commercial values were within the limits.

Adjustments had been made in the values in Spiritwood Lake City. Valuations were reviewed at the Spiritwood Lake City equalization meeting. The City zoning ordinance required 1.5 acres to be a buildable lot. Many lots were unbuildable. All buildable lots were kept as adjusted. Johnson recommended changing the unbuildable lots back to the 2009 valuations. Kaiser made a motion seconded by Ova to adjust the valuations for Spiritwood Lake City as presented. Roll call vote – Marks, Kaiser, Neys, Klose and Ova voted aye. The following parcels were reduced from: #84-1000070, $7,400 to $3,200; #84-1200080, $4,400 to $2,500; #84-1200090, #4,400 to $2,500; #84-1200140, $5,100 to $3,200; #84-1200270, $5,100 to $3,200; #84-1200520, $5,600 to $3,300; #84-1200550, $8,300 to $5,000; #84-1200600, $5,300 to $3,200; #84-1350010, $3,200 to $2,600; #84-1500100, $5,100 to $2,500; #84-1500120, $15,800 to $7,500; #84-1510150, $5,900 to $1,400; #84-1510240, $13,800 to $7,100; #84-1510340, $21,300 to $15,600; #84-1650100, $10,800 to $5,000; #84-1650150, $10,800 to $5,100; #84-9700030, $900 to $100; #84-9700600, $9,000 to $1,700; #84-9701310, $1,200 to $800; #84-9702300, $2,300 to $1,700; #84-9702600, $4,500 to $1,700. The following parcels were increased: #84-1350070, $1,300 to $1,700; #84-9700100, $600 to $800.

Johnson recommended raising the residential properties within Durham, Edmunds, Kensal, Lyon, Manns, Nogosek and Pingree Townships by 25%. The values in these townships were not in line with the valuations for the balance of the County. Neys made a motion seconded by Kaiser to increase the residential value in the townships listed by 25%. Roll call vote – Kaiser, Neys, Klose, Ova and Marks voted aye.

Johnson indicated that after local equalization and the changes made by the County Board, residential assessments were now within tolerance limits.

Johnson explained the agricultural valuation formula. The cropland value/acre changed from $397.83 for 2009 to $445.94 for 2010. The county needs to be within 5% to be in compliance. If the County doesn't come to within 5%, the State would make changes to the valuation to be within 3%. He recommended increasing ag land values by 9% in all townships except Gray Township, and increasing all cities except Jamestown by 9%. The local assessor had raised Gray Township ag land by 4% at the local equalization meeting so there needs only a 5% increase in valuation. Kaiser made a motion seconded by Neys to increase ag land values in all township except Gray by 9%, to increase Gray Township by 5% and to increase the value in all cities except Jamestown by 9%. Roll call vote – Neys, Klose, Ova, Marks and Kaiser voted aye.

Johnson explained the soils and land use calculation for land valuation. He stated that land use had been completed for 17 townships – some parcels went up, some down and some no change. He had met with four township boards to explain the procedure and results. All townships need to be completed by 2012.

Commissioner Ova made a motion to adjourn, seconded by Commissioner Kaiser. At 3:42 p.m. the 2010 County Equalization meeting was adjourned.

ATTEST:

Linda Chadduck	Mark Klose
Deputy Auditor	Commission Chairman