Official Proceedings of the Stutsman County Commission – June 2, 2020

At 3:00 p.m., Vice Chairman Ova called the meeting of the Stutsman County Equalization Board to order. Dennis Ova, Ramone Gumke (via phone), David Schwartz, and Steve Cichos (via phone) answered the roll call. Make Klose was absent.

Jamison Veil, Jamestown City Assessor, presented a review of 2019 sales ratio and recommendations of classes of property. There were 168 usable sales this year, for a sales ratio of 93.5%. Taxable value for residential properties increased 2.36% (1.6% without new construction). The residential indicated market value is 94.5, and the commercial indicated market value is 92.5 (94.4 without vacant lots). These are all within the range for compliance with state tolerance levels. The 2020 estimated taxable value for Jamestown is $48,674,612. There have been four appeals filed at the city level. Parcel #74-1411000 was denied by the city appeal board. The assessor's office re-visited the property and would recommend lowering the value from $189,100 to $120,600. Cichos made a motion to accept the value recommended by Veil, seconded by Schwartz. Ova, Gumke, Schwartz, and Cichos voted aye. Motion carried. Parcels 74-9705011, 74-4451000 and 74-3613640 appealed to the city board of equalization and were denied. No one was present for these three parcels to appeal at the county level. Schwartz made a motion to approve the estimated taxable value, seconded by Gumke. Gumke, Schwartz, Cichos, and Ova voted aye. Motion carried.

Tyler Perleberg, Director of Tax Equalization, discussed the figures for the unincorporated townships of Chase Lake and Roosevelt. In Chase Lake Township, an Agricultural landowner contacted Tyler because the amount of his land that is covered by water has increased. Perleberg adjusted his value. Cichos made a motion to approve the values for Chase Lake township, seconded by Schwartz. Schwartz, Cichos, Ova, and Gumke voted aye. In Roosevelt Township, one resident added a new shop and the values were adjusted according to market values. Schwartz made a motion to approve Roosevelt township values, seconded by Cichos. Cichos, ova, Gumke, and Schwartz voted aye. Motion carried.

Mark Klose joined the meeting at 3:25 p.m.

Perleberg presented omitted assessments and individual assessment corrections. This is a list of property owners that had issues at the local meetings and were re-visited, or a value was added because they no longer qualify for the Farm Residence Exemption. Due to changes in legislation, residents had to re-apply for the exemption and provide proof of income to qualify as an active farmer. They are still missing approximately 90 applications and will have to go out and assess the properties to assign a value. Nine properties on the list were changes due to losing acreage to water. Four properties in the city of Streeter were re-assessed and decreased in value due to declining condition. One property in the City of Buchanan was changed due to removal of a mobile home. The remaining properties were those that had qualified for the Farm Residence Exemption but no longer do, so a value was added for them. Schwartz made a motion to approve the assessment changes, seconded by Klose. Klose, Ova, Gumke, Schwartz, and Cichos voted aye. Motion carried.

Perleberg presented a list of properties that appealed at the local level and were pushed to the County level. The assessor's office has been conducting a county-wide re-assessment to bring properties up to current market value. They use a cost approach to value rather than a sales approach to value. They re-

assessed 18 townships this year. The sales ratio increased from 34% to 93%. If appeals are denied, they are able to go to the State Board of Equalization.

Paul Marsalek was present to discuss his property value increase. He feels that the value could be reasonable but it increased too much in one year (450%). Tom Sweet was present via phone to appeal his value. He feels that his assessment is unfair. It increased from $134,000 to $250,000. He did not qualify for the Farm Residence Exemption. He believes that no one's taxes should increase until the entire county has been re-assessed. Perleberg explained that it will take too long to complete the county-wide reassessment so waiting is not reasonable. Neil Johnston also appealed to Tyler because one of the roads to get to his property is in bad condition. The board did not approve any of the three appeals. Schwartz made a motion to approve the 2020 assessment values, seconded by Klose. Ova, Gumke, Schwartz, Cichos, and Klose voted aye. Motion carried.

Perleberg discussed the assessment for Corinne Township. Perleberg intends to seek the revocation of the license for the local assessor. The final decision will go to the state. Tiffiney Dick is the assessor for Corinne Township and has not conducted re-appraisals for several years. Last year the Commission gave an order for re-appraisal and it has still not been done.

Perleberg discussed the review of 2020 values and recommendations for agricultural land. The value per acre increased from $764.01 to $799.16. Perleberg recommends increasing agricultural values 5% to stay within the acceptable range. This increase results in a tolerance level of 94.52% which is in compliance with the state recommendations. Schwartz made a motion, seconded by Gumke, to approve the 5% increase. Gumke, Schwartz, Cichos, Klose and Ova voted aye. Motion carried.

Perleberg discussed the comparison by class of property. This represents the entire county, including the City of Jamestown. There was a total increase of 3.86% for a total taxable value of $126,382,538. Utilities are not known yet.

Perleberg presented the review of Sales Ratio Statistics and Recommendations for Classes of Property. The median for Agricultural property is 32%, Commercial properties are 95.6%, and Residential properties are at 94.8%. After completing the Sales Ratio Adjustment Worksheet, the total sales ratio for Residential property is at 98%, commercial property is at 96%. No across the board changes are needed as they are in compliance with state regulations.

Schwartz made a motion to accept the recommendations for classes of property, seconded by Gumke. Schwartz, Cichos, Klose, Ova, and Gumke voted aye. Motion carried.

At 4:26 p.m., Schwartz made a motion to adjourn, seconded by Klose. Motion carried.

ATTEST:

Nicole Meland	Mark T. Klose
County Auditor/COO	Commission Chairman