Official Proceedings of the Stutsman County Board of Equalization – June 3, 2025

At 8:30 a.m., Chairman Taylor called the meeting of the Stutsman County Board of Equalization to order. Ben Tompkins, Mike Hansen, Amanda Hastings, Chad Wolsky, and Levi Taylor answered the roll call.

The Pledge of Allegiance was recited.

Dorene Stroh, Jamestown City Assessor, presented the 2024 omitted properties, Daktel, the Pembina Pipeline Corporation, a replat for classification change, and the senior citizens center purchase of the IDK building. A motion to approve the changes as presented was made by Hastings, seconded by Wolsky. Roll call vote: Tompkins, Hansen, Hastings, Wolsky, and Taylor voted aye. Motion carried.

Next, Stroh presented an appeal and appraisal that was received from Walmart. Walmart is requesting the value of the property set by the city be reduced from $15,823,300 to approximately $8,750,000. The appraisal provided by Walmart included deprivation for dark stores, and rental allowances. A motion to approve the value placed on the property in the current City of Jamestown assessment rolls was made by Wolsky, seconded by Hastings. Roll call vote: Hansen, Hastings, Wolsky, Taylor, and Tompkins voted aye. Motion carried.

Stroh stated that the city sent out 602 notices of increase this year. They also sent out about 850 reassessment letters, with only a 15% response rate. The 2024 average sales for 2024 was $209,000. In order to be in compliance with the state Stroh increased all residential properties that were not individually adjusted by the assessor's office by 2%. There was no across the board percent increase applied to commercial properties.

A motion to approve the City of Jamestown report as presented was made by Hastings, seconded by Hansen. Roll call vote: Hastings, Wolsky, Taylor, Tompkins, and Hansen voted aye. Motion carried.

Tyler Perleberg, Director of Tax Equalization, presented Chase Lake Township assessments. Chase Lake is one of two unorganized townships, so the Commission acts as their governing board. There is only one residence in the township, and it qualifies for the farm residence exemption, so there was no change in value for that property. A motion to approve Chase Lake Township workbook as presented was made by Hastings, seconded by Tompkins. Roll call vote: Wolsky, Taylor, Tompkins, Hansen, and Hastings voted aye. Motion carried.

Perleberg then presented the changes in value for Roosevelt Township, the second unorganized township. Market adjustments were made in the township. There is land around a cell tower in the township that was added to the tax rolls this year. The tower itself and land directly used by the tower is centrally assessed by the state, but land not directly used by the tower site is subject to local assessment. A motion to approve the workbook for Roosevelt Township as presented was made by Tompkins, seconded by Wolsky. Roll call vote: Taylor Tompkins, Hansen, Hastings, and Wolsky voted aye. Motion carried.

Perleberg then presented the workbook for Montpelier Township. The township was reappraised this year, but the township did not approve the workbook at their meeting due to an issue with a farm residence exemption. The township requests an audit to verify correct information for that specific individual. William Anderson, Chairman, Montpelier Township, claims that John Fiebiger is not a farmer but continues to claim and receive the farm residence exemption. A motion to request and audit tax return information from Fiebiger was made by Wolsky, seconded by Hansen. Roll call vote: Tompkins, Hansen, Hastings, Wolsky, and Taylor voted aye. Motion carried.

Next, Perleberg presented the individual omitted assessments and appeals for the County. There are currently 3 properties that no longer qualify for farm residence exemption, and 7 properties that had valuation reductions made after the local board of equalization meetings. A motion to approve the changes as presented was made by Hastings, seconded by Tompkins. Roll call vote: Hansen, Hastings, Wolsky, Taylor, and Tompkins voted aye. Motion carried.

The meeting was opened for public comment. Lou Archambeau, 915 5th Ave SE, Jamestown, stated that his property is valued too high. Archambeau did not attend the City of Jamestown board of equalization meeting and will have to work with Stroh, and the city to file an abatement form.

Perleberg presented the proposed values for ag land. He recommended no change to ag land values overall based on the numbers collected from NDSU. Ag land is not based off market value. It is based on the production formula that NDSU has. The CAP rate is the biggest influencer in that equation. A motion to follow the recommendation made by Perleberg and make no change to ag values was made by Hastings, seconded by Wolsky. Roll call vote: Hastings, Wolsky, Taylor, Tompkins, and Hansen voted aye. Motion carried.

Perleberg presented the Board with a comparison by class of property. With no change in ag land the 2025 net taxable value will be $154,750,036 or a 3.4% increase over 2024. The utilities have not been determined yet; they are determined by the state in July. The sales ratio for residential properties for 2024 is set at 94.9 % and for commercial properties it is set at 96.1 %, and with no change to ag land, the sales ratio is at 97.9%.

Perleberg then spoke about the legislation changes for primary residence credit. The amount went from $500 to $1,600. About 25% of the county would qualify for full credit, minus special assessments, if they applied. Homestead and disabled vet credits would be applied before the primary residence credit.

A motion to approve the county report as presented was made by Hastings, seconded by Hansen. Roll call vote: Wolsky, Taylor, Tompkins, Hansen, and Hastings voted aye. Motion carried.

At 9:42 a motion to adjourn the meeting was made by Hastings, seconded by Tompkins. Motion carried.

ATTEST:

Jessica Alonge County Auditor/COO	Levi Taylor Commission Chairman