Official Proceedings of the Stutsman County Board of Equalization – June 6, 2023

At 2:00 p.m., Chairman Klose called the meeting of the Stutsman County Board of Equalization to order. Mark Klose, Steven Cichos, Joan Morris, Chad Wolsky, and Jerry Bergquist answered the roll call.

The Pledge of Allegiance was recited.

Dorene Stroh, Jamestown City Assessor, presented the 2022 sales ratio for the City of Jamestown and recommendation of classes of property. There were 228 residential sales in 2022. The values were raised 8%, bringing the sales ratio to 93.1%. The state of North Dakota requires sales ratio to be at least 90% in order to be in compliance. In 2022 the city had 35 commercial sales. The value for commercial properties was increased, bringing the sales ratio to 94.6%. No individuals attended the City Board of Equalization to contest their values. There were no single-family dwelling exemptions for last year within the city. There are some low-income apartments that give payment in lieu of taxation. A motion to accept the City of Jamestown report was made by Cichos, seconded by Bergquist. Roll call vote: Bergquist, Wolsky, Morris, Cichos, and Klose, 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 exemption, so there was no change in value for that property. A motion to accept the Chase Lake Township assessment workbook was made by Cichos, seconded by Morris. Roll call vote: Wolsky, Morris, Cichos, Klose, and Bergquist voted aye. Motion carried.

Perleberg then presented the changes in value for Roosevelt Township, the second unorganized township, which has four valued properties. The only changes were market value changes. A motion to approve the assessment workbook for Roosevelt Township was made by Bergquist, seconded by Wolsky. Roll call vote: Morris, Cichos, Klose, Bergquist and Wolsky, voted aye.

Perleberg presented the individual assessments or omitted appeals for the county. These changes are mainly on properties that are discussed during local equalization meetings. There are also four properties that no longer qualified for the farm residence exemption. A motion to approve was made by Morris, seconded by Wolsky. Roll call vote: Cichos, Klose, Bergquist, Wolsky, and Morris voted aye. Motion carried.

Perleberg then presented the City of Courtenay. The mayor and residents of Courtenay would like to have the entire city reassessed. The city is concerned about some properties being either overvalued or undervalued, therefore they did not accept the report, and Perleberg requests that the commission accept it on their behalf. Angie Bartlett, Mayor of Courtenay states that the problem started last year, which Perleberg was unaware of. Perleberg is hoping to reassess Courtenay this fall if time allows. The county has not charged the jurisdictions for assessing their properties since 2015. A motion to approve the assessment workbook for the City of Courtenay was made by Bergquist, seconded by Wolsky. Roll call vote: Klose, Bergquist, Wolsky, Morris, and Cichos voted aye. Motion carried.

Perleberg presented the proposed values for ag land. He is presenting a 7.2% increase 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 single influencer in that equation. A motion to set ag land values with a 3% increase was made by Cichos, seconded by Bergquist. Roll call vote: Bergquist, Wolsky, Morris, Cichos, and Klose voted aye. Motion carried.

Perleberg presented the Board with a comparison by class of property. With the 3% increase in ag land the 2023 net taxable value will be $144,393,291 or a 6.1% increase over 2022. The utilities have not been determined; they are determined at the state level. The sales ratio for residential properties for 2023 is set at 91.3% and for commercial properties it is set at 90.7%, with the 3% increase to ag land, the sales ratio is at 95%.

Perleberg informed the board of some changes made during the legislative session. Homestead credit, a program for anyone 65 years of age or older, or anyone with a permanent disability has had qualification changes. With the changes if your income is $40,000 or less you would qualify for a 100% credit, up to $200,000 of your true and full value. The second tier would be if your income was between $40,000 and $70,000 you would be eligible for a 50% credit. There is no longer an asset limit on the application.

Beginning next year there will also be a primary residence credit. It will give everyone with a primary residence a $500 credit if they apply for it. The credit will be available for 2024 and 2025 only.

At 3:09 p.m. a motion to adjourn the meeting was made by Morris, seconded by Bergquist. Motion carried.

ATTEST:

Jessica Alonge	Mark T. Klose
County Auditor/COO	Commission Chairman