

**ROLAND TOWNSHIP BOARD MINUTES  
EQUALIZATION MEETING, APRIL 30, 2020  
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The 2020 Roland Township TAX EQUALIZATION MEETING, held in the clerk's home via conference call due to Covid-19 distance regulations, was called to order at 7:02 p.m. by Chairman Vern Jacobson with Supervisors Mike Hall, David Thompson, John Warberg and Michael Sivertson in attendance via phone, as well as township Assessor Addie Berg with Clerk Glenore Gross at the clerk's home. No visitors called in; all who had received notices of increase were provided the conference call information as well as it being published in the local paper and on the township website.

MINUTES of the April 30, 2019, Equalization Meeting were approved as written. The meeting was then turned over to Assessor Addie Berg to present her Assessor's Report to the Board.

**ASSESSOR'S REPORT:**

Berg shared her findings to the board for the 2020 tax year; each supervisor had received a report prior to the meeting giving background information and statistics for the findings.

**Agriculture Values:** County commissioners determined values received from the State Tax Department were within tolerance level and made no change to agriculture land values. Agriculture True and Full Value in Roland Township is reported as \$7,700,500.

**Farm Residence Exemptions:** In compliance with the new farm bill, sixteen applicants applied and qualified for the residential exemption. The County Tax Director approves and maintains the confidential records, they are no longer signed off by the township.

**Residential & Commercial Sales Ratio:** Sales recorded in 2019 were used to determine the ratio of sales price compared to true and full value, which is required by the state to be at 90-100%. Roland Township had 21 good residential sales which resulted in a ratio of 107.21% requiring a reduction to be in compliance. The primary sales were located in Lake Metigoshe water front. Assessor's recommendation to apply reductions to water front land valuations was made to and approved by the board on March 9, 2020.

**Residential & Commercial Value Changes:** New construction, completion, changes in Classification or land splits/combines resulted in 34 notices of increase in Real Estate assessment sent to property owners, as required when increase is more than 10% or \$3000. These parcel assessment changes resulted in an increase in Residential values of \$1,525,700, a decrease in Commercial values of \$209,100, and decrease in Agriculture values of \$5,900. The water front land value reductions resulted in an \$11,205,500 change. Assessor received no response from owners questioning the value changes.

**Roland Township True & Full Values:** Residential = \$279,627,100; Commercial = \$30,729,850.

**Exemptions:** Roland Township processed five Homestead Credit applications and eight Disabled Veterans applications, programs funded by the state related to senior citizens and disabled property owners on limited income. The township is reimbursed by the state for both programs.

**Impact to County Tax Revenue:** The assessor noted that the required land value reductions will impact on the county's Taxing District receipts, since Lake Metigoshe provides 21.49% of the total revenue. The remainder of Roland Township provides 1.96% of the total.

Chairman Vern opened the meeting for questions or comments. Mike H commended Addie Berg for her good job in putting all the information together. *MOTION by David T to approve the Assessor's Annual Report as presented, 2<sup>nd</sup> by John W. VOTE – 5 YES = CARRIED.*

Meeting adjourned at 7:20 p.m.  
Glenore Gross, Clerk/Treasurer