

ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION MEETING, APRIL 22, 2025
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The 2025 Roland Township TAX EQUALIZATION MEETING start time was delayed due to the extended length of Homen Township's meeting also in the Quilt Inn meeting room. Chairman Mike Hall called the meeting to order at 7:30 p.m. with Supervisors Vern Jacobson, David Thompson, Michael Sivertson and Luke Artz plus Clerk Glenore Gross in attendance, as well as township Assessor Addie Berg and County Tax Director Ashley Pedie. Seventeen visitors signed in.

MINUTES of the April 23, 2024, Equalization Meeting were approved as written. The chairman explained the guidelines for the evening's meeting then turned it over to Township Assessor Addie Berg to present her report to the Board.

ASSESSOR'S REPORT:

Addie shared her findings for the 2025 tax year, following her written report with supporting printouts provided to the board. She clarified that her role as Roland Assessor and her equalization report was confined to the township's Commercial and Residential properties; the County Assessor would address Agriculture only properties since changes and the Notice of Increase came from the county Tax Director's office. Addie reported she uses zoning permits going back at least three years, splits and Assessor's observation to locate permitted changes and completions up to February 1 and records from good sales (current year back to past three years) to determine the sales ratio. She noted this year's sales ratio at 76% is below state guidelines of 90%-100%, which required adjustment to valuations as recommended at the February board meeting.

Agriculture Values: Bottineau County agriculture values are within the state tolerance levels at \$742.63 per acre for all agriculture land. Agricultural land changes in soil types were made at county level to be in compliance with USDA definitions of soil types per parcel. Notices of soil type changes warranting 10% or more increase in valuation were sent from the county to farm land owners. The changes to soil types added nearly \$2million to the true and full value of the townships 348 Farm parcels.

Exemptions & Credits: The County Tax Director approves and maintains the **Farm Residential Exemption** (FRE) confidential records in accordance with legislative guidelines. Sixteen were submitted and approved. There were 11 **Veterans Disability Credit** and 18 **Homestead Credit** applications which qualified. The state reimburses tax revenues for the Veterans Disability and Homestead credit amounts.

Residential & Commercial Sales Ratio: The 26 good sales out of 32 recorded in 2024 resulted in a ratio of 76%, meaning that sales prices (the market) exceed true and full assessed values. The state requires that all county Residential and Commercial valuations are within 90%-100% sales (market) ratio. To meet the required increase in values, Addie reported that a market adjustment of 14-25% was required to get within tolerance. This adjustment was applied to the Replacement Cost New (RCN) for all dwellings within the township (as well as the county) by updating to a 2020 pricing manual for cost of new construction, which resulted in an approximate 92% ratio. The manual used previously was 15 years old.

Residential & Commercial Value Changes: New construction, completion, omitted properties, changes in Classification, land splits/combines, demolitions, etc., warrant changes in valuations. For the year of 2025, such changes resulted in 81 notices of increase in Real Estate assessment sent to property owners. The notices are required when there is an increase in value of 10% or more and more than \$3,000. It was noted that three subdivisions were reclassified and valued accordingly, from Ag land to Residential/Vacant lot pricing. In these cases, the NDCC criteria to change Ag land to another classification were met (platting/use, sales, etc.). The parcel assessment changes and land value increases resulted in increasing Residential values by over \$16million and Commercial values by over \$1million.

Roland Township True & Full Values 2025: Residential = \$332,222,300; Commercial = \$36,023,200; Ag Values = \$10,352,000.

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Impact to County Valuation and Tax Revenue: Addie noted that for tax year 2024 Roland township values provide 23.27% of county valuation and 21% of the county's tax revenue. School districts receive 43%, Bottineau County 35%, and all townships share 7.5% of the tax revenue. In 2024 the levy for Roland Township amounted to 211 mills.

Discussion time for Residential and Commercial valuations was offered. Judy Downes questioned the valuation increase of \$15,000 on the property she inherited in Section 4 with an old unusable dwelling that has no electricity or water. Addie agreed to inspect that property with her. Her notice was largely due to Ag Land increases, \$2,000 was for residential. Otherwise, notices from Agriculture soil type changes were the primary focus of those in attendance. [Post-Meeting NOTE: Downes dwelling reduced to Salvage value.]

Residential & Commercial Report Vote: Before moving on, *MOTION by Michael S to approve the Assessor's Annual Report on Residential and Commercial valuations as presented by the Assessor, 2nd by Vern.* In response to a comment, Addie shared with the attendees that if values go up and every budget is based on need not greed, mills could go down, so participating in the budget process is important; the township budget is prepared on need and is less than the mills allowed for townships. *VOTE – David-NO, Vern-YES, Mike-YES, Michael-YES, Luke-YES = MOTION CARRIED.*

Agriculture Soil Type Change Discussion: A number of farm land owners expressed their disagreements with aspects of the valuation notices they had received from the County. County Tax Director Ashley Pedie said Ag land studies had not been done for 30-40 years and soil types were not in sync with records. She will be working with a modifier to amend valuations as needed, particularly as related to heavily treed parcels versus crop soils. Every county in the state is going through the same update to Ag land valuations if they haven't done this in prior years, due to soil type changes which use soil and Productivity Index (PI) data from the USDA Websoil Survey. She encouraged attendance at an **information meeting** scheduled for **May 6 in the County Commissioner's meeting room** where USDA and Soil Conservation representatives will present more concise information to understand this soil type process and changes to valuation. Meeting is expected to be scheduled 'midday.' [Post-Meeting NOTE – will be held **at noon.**]

Agriculture Soil Type Change Vote: In consideration of a potential adjustment in rural valuations at county level, *MOTION by David to reject the soil type change valuations on Agricultural land as they currently stand, 2nd by Michael S.* *VOTE – David-YES, Vern-YES, Mike H-NO, Michael S-YES, Luke-YES. MOTION CARRIED.*

Meeting adjourned at 8:25 p.m.
Glenore Gross, Clerk/Treasurer