

ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION MEETING, APRIL 25, 2023
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The 2023 Roland Township TAX EQUALIZATION MEETING was called to order at 7:05 p.m. in the Quilt Inn meeting room by Chairman Mike Hall with Supervisors Vern Jacobson, John Warberg, David Thompson and Michael Sivertson, and Clerk Glenore Gross in attendance, as well as township Assessor Addie Berg, County Tax Director Ashley Pedie and Deputy Director Mandy Artz. No visitors with equalization questions were in attendance during the meeting.

MINUTES of the April 27, 2022, 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 2023 tax year, following the written report and supporting printouts provided to each supervisor and the clerk.

Agriculture Values: Bottineau County commissioners determined that agriculture values as received from the State Tax Department required county agriculture land values to be increased by 8% to put values at 90.5%, just within the state recommended value range of 90-100%. This resulted in the need to also increase Roland Township True and Full agriculture values.

Farm Residence Exemptions (FRE): The County Tax Director now approves and maintains the confidential records in accordance with the FRE legislative guidelines; however, the Township Board may provide input and insight on the applicants. Seventeen are on record for residential exemption with one application yet to be returned. There were also two **Homestead Credit** and eight **Veterans Credit** exemptions.

Residential & Commercial Sales Ratio: Sales recorded in 2022 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%. There were 32 good residential sales in Roland Township (compared to 37 last year) and they resulted in a ratio of 83.8%. In order to meet the state requirement, Addie explained that the lake land values which had been decreased in 2019 were increased this year to meet a ratio of 92%.

Residential & Commercial Value Changes: New construction, completion, changes in Classification or land splits/combines resulted in 71 notices of increase in Real Estate assessment sent to property owners, as required when there is an increase in value of 10% or more and more than \$3,000. These parcel assessment changes and land value increases resulted in increased Residential values of \$13,499,600 and Commercial values of \$1,615,500.

Roland Township True & Full Values 2023: Residential = \$296,404,100; Commercial = \$32,550,650; Ag Values = \$8,354,800.

Impact to County Valuation and Tax Revenue: Addie noted that in tax year 2022 Lake Metigoshe and Rural township values are 22.85% of county valuation and provide 20.42% of county revenue.

Chairman Mike offered time for questions or comments but the attendees had none. *MOTION by David T to approve the Assessor's Annual Report as presented, 2nd by John W. VOTE - 5 YES = CARRIED.*

Meeting adjourned at 7:25 p.m.
Glenore Gross, Clerk/Treasurer