

**ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION MEETING, APRIL 27, 2016
PAGE 1 OF 2**

The 2016 Roland Township TAX EQUALIZATION MEETING was called to order at 7:00 p.m. in the Quilt Inn meeting room by Chairman Vern Jacobson with Supervisors Mike Hall and Michael Sivertson in attendance, along with Clerk/Treasurer Glenore Gross and Assessor Addie Berg. John Warberg and Adam Norling were absent. Seven visitors attended: Mike Manston/Mirror, Duane Olson, Curtis Hahn, Ed Kirkelie, Jeff Monson, Larry Bullinger, Earl Thompson.

MINUTES of the April 28, 2015, Equalization Meeting were approved as read. Chairman Vern briefly explained guidelines for the meeting, then turned the meeting over to Roland Township Assessor Addie Berg.

ASSESSOR'S REPORT:

Berg shared from a printed report her findings as of February 1 for the 2016 tax year. The February report to the board had indicated a sales ratio of 86.8% resulting in the need to adjust values to meet state Board of Equalization requirements for the ratio to be 90%-100%. Points of interest include:

- Agricultural values were increased 4% to comply with state recommended values.
- Rural discount of 10% on rural residential dwellings was removed to equalize and reflect market values.
- Cost of construction increase of 5% was applied county-wide to all residential dwellings to equalize and reflect market values.
- Minimal increases were applied to 'off lake' vacant lots based on sales history.
- The overall 'true and full valuation' increase for Roland Township for tax year 2016 will be approximately \$5.7 million and includes approximately \$2.6 million for new construction and \$260,600 for Ag land.

The assessor observed that construction at Lake McArthur appears to have proceeded without permits. County level exemptions were approved for one homestead credit, three disabled veterans and one blind and disabled taxpayer. Colored charts included in the report show that Lake Metigoshe taxable valuations are 23.38% of Bottineau County while rural Roland Township valuations are 1.69%. These values result in 23.49% and 1.35% respectively of tax share paid to Bottineau County. A packet with additional supporting information was provided to the board.

Sixteen Farm Residential Exemptions were received by the County Tax Director and deemed qualified. One request had not yet been returned [*but was determined post meeting to be a vacant residence of a retired farmer*].

FARM RESIDENCE EXEMPTIONS REQUESTED:

ID#/Section *=Retired *^=Retired/Vacant

401/32	Ronald-Ona Monson*		599/17	Matt-Earl Roland
402/32	Garland-Sharon Beckman*		699/27	Earl Thompson*
409/1	Margaret Roland*		699/27	Earl Thompson*-David
480/8	Nola Biberdorf*		702/27	Judith-April Nelson*
500/9	Clayton Mastvelton		737/30	Ron-Toni Peck*
553/13	Earl Roland		745/33	Earl Kamrud et al*^ (Stella)
555/13	Virgil-Allen Rude *^		753/34	David Solper*^
581/15	Matthew Roland		894-30/34	Lucas Artz
585/15	Owen Lund			

OPEN MEETING DISCUSSION ITEMS:

Jeff Monson requested confirmation of the percent of valuation increase applied to his property.

Ed Kirkelie, resident of Minot with rural property in Roland Township, questioned the need to have the structure on his land taxed since it has never been used as a residence and the land is only agricultural used for pasturing cattle. He appeared before the board a few years ago with the same request, which he also brought to the County and State Equalization Boards. He claimed that the state determined it should be exempt; however Assessor Berg has not seen confirmation from the state and maintains that she is following the ND Century Code regulations in taxing it as a

**ROLAND TOWNSHIP BOARD MINUTES
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PAGE 2 OF 2**

rural residence with appropriate discounts. After further discussion, including Kirkelie questioning whether Addie is a qualified and certified assessor, Chairman Vern reminded Kirkelie his request needs to be taken to the County Equalization Board since he is not a township resident. The board declined to provide a recommendation of exemption for the county's consideration.

Larry Bullinger presented a request for taxation relief on behalf of his son Chad's property at Loon Lake, due to the percentage of increases in the past ten years. His son hasn't lived there for two years due to deployment and doesn't receive water or sewer from the township, only has ½ mile of graveled road provided, and it needs attention. Bullinger noted that when his son returns he will have school age children so the road will need to be considered a school bus route. Mike H will check on ordering gravel for the Section Line portion. Vern commiserated with the status of property tax levels but noted that "our hands are tied".

Earl Thompson appeared with a request to reconsider the valuation for his grandson Dustin Thompson. He did not qualify as farm residence exempt and has now decided not to pursue farming. Earl said Dustin had moved the mobile home on land Earl still owns, and Earl will never consider selling the land. Assessor Berg determined from her previous inspection with Dustin that the dwelling could be given mobile home pricing with land ownership not included, which would reduce the taxable value after taking into consideration market value for older mobile homes.

MOTION by Mike H to approve changing the designation to mobile home pricing, 2nd by Michael S. VOTE – 3 YES = CARRIED.

Berg will proceed with making the change. No further requests were made.

MOTION by Mike H to accept completed Farm Residence Exemptions as listed; 2nd by Michael S. VOTE – 3 YES = CARRIED.

MOTION by Michael S to approve the Assessor's Annual Report as presented; 2nd by Mike H. VOTE – 3 YES = CARRIED

Meeting adjourned at 8:10 p.m.
Glenore Gross, Clerk/Treasurer