

**ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION MEETING, APRIL 27, 2021
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The 2021 Roland Township TAX EQUALIZATION MEETING was called to order at 7:10 p.m. in the Quilt Inn meeting room by Chairman Vern Jacobson with Supervisors Mike Hall, John Warberg and Michael Sivertson, and Clerk Glenore Gross in attendance, as well as township Assessor Addie Berg. Also attending were County Assessor Taylor Kippen, and County Commissioner LeRoy Rude. David Thompson was absent.

MINUTES of the April 30, 2020, 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 2021 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 an increase of 1% to agriculture land values to be within the tolerance level. Agriculture True and Full Value in Roland Township was increased by \$82,300.

Farm Residence Exemptions: Seventeen applicants applied and qualified for the residential exemption, including one new farmer. The County Tax Director now approves and maintains the confidential records rather than approval at the township level.

Residential & Commercial Sales Ratio: Sales recorded in 2020 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 44 good residential sales, compared to 21 last year. Using the sales and 2020 values resulted in a ratio of 96.2%, within State tolerance levels so no market adjustments were required.

Residential & Commercial Value Changes: New construction, completion, changes in Classification or land splits/combines resulted in 24 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 \$1,491,700 and an increase in Commercial values of \$62,100.

Roland Township True & Full Values 2021: Residential = \$281,118,800; Commercial = \$30,791,950; Ag Values = \$7,787,800.

Impact to County Tax Revenue: The assessor noted that Lake Metigoshe values are 20.80% of county valuation that provides 22.74% of the total revenue. The remainder of Roland Township values are 2.02% of county valuation and provides 1.66% of county taxes.

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 Michael S to approve the Assessor's Annual Report as presented, 2nd by John W. VOTE – 4 YES = CARRIED.*

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