

ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION MEETING, APRIL 27, 2022
PAGE 1 OF 1

The 2022 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, John Warberg, David Thompson and Michael Sivertson, and Clerk Glenore Gross in attendance, as well as township Assessor Addie Berg, County Assessor Ashley Pedie, County Commissioner LeRoy Rude, and Tim Kihle.

MINUTES of the April 27, 2021, 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 2022 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 did not require an adjustment to agriculture land values, since at 91.4% they were within the tolerance level. Agriculture True and Full Value in Roland Township had a minimal decrease of \$13,650 due to change in use.

Farm Residence Exemptions (FRE): The County Tax Director now approves and maintains the confidential records rather than township level approval; however, the Township Board may provide input and insight on the applicants. Seventeen are on record for residential exemption with three applications not yet returned. One applicant at the meeting clarified a temporary change to his exemption.

Residential & Commercial Sales Ratio: Sales recorded in 2021 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 37 good residential sales, compared to 44 last year. The sales and 2021 values resulted in a ratio of 90.14%, 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 31 notices of increase in Real Estate assessment sent to property owners, as required when increase of 10% or more and more than \$3,000. These parcel assessment changes resulted in an increase in Residential values of \$1,731,400 and an increase in Commercial values of \$276,600.

Roland Township True & Full Values 2022: Residential = \$282,904,500; Commercial = \$30,935,050; Ag Values = \$7,774,150.

Impact to County Valuation and Tax Revenue: The assessor noted that Lake Metigoshe values are 20.74% of county valuation that provides 18.58% of the total revenue, down from 22.74% in 2021. The remainder of Roland Township values are 2.03% of county valuation that provides 1.78% 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 David T to approve the Assessor's Annual Report as presented, 2nd by John W. VOTE - 5 YES = CARRIED.*

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