

**ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION MEETING, APRIL 30, 2019
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The 2019 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, David Thompson and Michael Sivertson in attendance, as well as Clerk/Treasurer Glenore Gross and Assessor Addie Berg. John Warberg was absent. No visitors attended.

MINUTES of the April 26, 2018, Equalization Meeting were approved as written. The meeting was turned over for Assessor Addie Berg to present her Assessor's Report to the Board.

ASSESSOR'S REPORT:

Berg shared her findings to the board as of February 1 for the 2019 tax year, beginning with agricultural values that were raised by county commissioners per State Tax Department recommendations. The increase of 5% brought valuations to 93.8% of the state recommendation for all agricultural land. Other points of interest mentioned include:

- Sixteen applicants qualified for Farm Resident Exemption; one previously vacant farm residence that has been rented is now considered taxable and will be assessed for 2019.
- Notices of increase were sent to 42 property owners, based on increase of \$3,000 or more and 10% or more from the previous year's assessment; notices resulted from permitted and/or completion of work, changes in grade and condition, land deeds/splits, judgments, etc.
- Additional value changes such as adding sheds and decks, removal of dwellings, requests for parcel combinations, minor depreciation, etc. did not require notice of increase be sent.
- Berg provided the estimated increase for residential and commercial properties in Roland Township for tax year 2019 as \$2,706,000, resulting in increase to taxable value of \$115,641. However, applying Depreciation on dwellings resulted in \$2,795,000 decrease in value, reducing taxable values by approximately \$66,478 with a possible reduction in tax revenue of \$10,970. This means mill levies could increase slightly due to lower overall valuations and/or if budgets are increased for 2020.
- The Sales Ratio has remained within state-mandated tolerance levels for the past three years; 39 sales in 2018 resulted in a sales ratio of 97.9%. She noted this was the highest number of sales since 2009 with 41.
- Four residential owners applied for and qualified for Homestead Credit Exemption; four owners qualified for Disabled and/or Veterans exemptions. The state reimburses the township for the credited amounts.
- Charts provided by Berg show for 2018 the Lake Metigoshe taxable valuation was 21.84% and Rural valuation was 1.94% of Bottineau County tax entities. Lake Metigoshe provides 19.01% and Rural 1.67% of County taxes. School districts receive the major portion of county taxes at 41.81%, county is 34.39%.

A packet with additional supporting information was provided for board information.

FARM RESIDENCE EXEMPTIONS REQUESTED:

ID#/Section *=Retired ^=Vacant

401/32	Ronald-Ona Monson*	585/15	Owen Lund*
402/32	Garland-Sharon Beckman*	599/17	Matt-Earl Roland^
409/1	Margaret Roland*	699/27	Earl Thompson*
480/8	Nola Biberdorf*	699/27	Earl Thompson*-David
500/9	Clayton Mastvelton	702/27	Judith-April Nelson*
553/13	Earl Roland	737/30	Ron-Toni Peck*
555/13	Virgil-Allen Rude *^	745-050/33	Earl-Carlette Kamrud
581/15	Matthew Roland^	894-30/34	Lucas Artz

MOTION by David T to approve the Assessor's Annual Report as presented, including the Farm Home Exemptions; 2nd by Michael S. VOTE-4 YES = CARRIED.

Meeting adjourned at 7:35 p.m.
Glenore Gross, Clerk/Treasurer