

ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION + GENERAL MEETING, April 27, 2009
Page 1 of 2

Roland Township Board Chairman Richard Gross addressed the Equalization Meeting attendees to request permission to address a GENERAL MEETING agenda item in order to act on a Liquor License Application for new owners of Twin Oaks who have time constraints due to desired June opening. Motion by Ron Smith, 2nd by Alex Pedie and approved by a majority in attendance to proceed. Chairman Richard Gross presented the application of Kringen Properties LLC (Josh and Randy Kringen) doing business as Twin Oaks to the Board. MOTION by Vern Jacobson to approve the request, 2nd by John Fulsebakke, CARRIED. Clerk will forward application to County Auditor. GENERAL MEETING closed.

The 2009 TAX EQUALIZATION MEETING was called to order at 7:35 p.m. in the meeting room of Jerry's Lake Road Restaurant by Chairman Richard Gross with Supervisors John Fulsebakke, Vern Jacobson and Lyle Lamoureux, Clerk/Treasurer Glenore Gross and Assessor Addie Berg in attendance. Rick McGee was unable to attend. About 170 visitors were estimated to be in attendance, no register was passed around. Many non-residents came from a distance; media representation included TV Channel 13.

MINUTES of the April 14, 2008 Equalization Meeting were approved as read. Chairman Richard reviewed guidelines for the Equalization Meeting, then turned the meeting over to Assessor Addie Berg.

ASSESSOR'S REPORT

SUMMARY: During 2008 tracked and verified 75 permits with values estimated at \$3.9 million; monitored work not completed; processed land changes received from County Recorder files; processed known demolitions, reminding attendees that it is up to property owners to notify assessor when structures are removed; provided recommendations to the Board on requested Abatements; processed eight Homestead Credit applications; processed and analyzed sales provided by the Tax Director, finding Sales Ratio to be 67.9% based on 35 "good" sales.

RECOMMENDATION TO BOARD: With Century Code requirement to be at 100% True and Full Value plus State mandate to be at 100% of Market Value, State worksheets showed \$60 million True and Full dollars needed to be added to the township assessment list. To achieve fair and equitable distribution, Main Shoreline values were raised from \$1100 to \$1800 per front foot, Bay Shoreline values were raised from \$700 to \$1100, back lots were increased 30-40%, nearby lake lots were increased 10%; using past 3 years of sales aligned structural values with sales prices and gave market increase on structures. Commercial property received no increase since sales are in compliance county-wide; Rural Residential in county are close to 80% ratio, applied slight market increase to dwellings.

RESULT: Mailed out 1,385 Notices of Increase April 13; received 88 calls to date, have inspected six and agreed to recommend reduction to one; based on looking at Age, Grade, Condition and Square Footage five appear OK as is.

ADDITIONAL INFORMATION: Agricultural values were increased by the Board of County Commissioners 3.8% for 2009 as per State recommendation; Homestead Credit Income Limits and Asset Tests increased significantly for 2009; Bismarck Tribune article indicates legislature will likely provide funds so school levies can be reduced.

FARM EXEMPTIONS REQUESTED: (*=Retired)

Ronald & Ona Monson*-Parcel 401/Section 32

Leonard Roland*-409/1

Jeff & Ann Monson-482-50/8

Earl Roland-553/13

Garland & Sharon Beckman*-402/32

Donald & Nola Biberdorf*-480/8

Clayton Mastvelton-500/9 & 501/9

Virgil & Allen Rude (Viola*)-555/13

ROLAND TOWNSHIP BOARD MINUTES
EQUALIZATION + GENERAL MEETING, April 27, 2009
Page 2 of 2

Rena* & Matthew Roland-581/15
Matt & Earl Roland-599/17
Earl Thompson*-699/27
Ron & Toni Peck-737/30
Everett (& Gladys) Solper-753/34

Owen Lund-585/15
(Oliver)* & Kenneth Pederson-647/20
Judith & April Nelson-702/27
Estelle Kamrud*-745/33
David Thompson- 699/27

MOTION by Vern to approve these exemptions, 2nd by Lyle, CARRIED.

OPEN MEETING TO DISCUSS TAX ASSESSMENT ISSUES AND CONCERNS:

About 90 minutes was allowed for discussion of issues and clarification of measures taken. (Notes on file with clerk.)

Assessor scheduled appointments with those wishing to have individual questions addressed. Equalization will be completed by May 8, with Board action to be taken prior to certification of values to the County.

Meeting Adjourned/Recessed at 9:30 p.m.
Glenore Gross, Clerk/Treasurer

BOARD MEETING WITH ASSESSOR, MAY 9, 2009

Supervisors Richard, Vern, Lyle and Rick, and Clerk Glenore met with Assessor Addie at 10 am at the Clerk's home to review action taken after the above Equalization Meeting (John was out of town). Addie was contacted by 110 owners, out of which 19 values were reduced because of corrections or changes to property which she explained to the board. Reductions totaled \$404,400, within acceptable limits per Addie.

She requested supervisor feedback on the question of JoAnn Wittmayer having Residential zoning for the Witt's End Bookstore-Coffee House. JoAnn has a letter from the township dated 1999 saying that her property was zoned Commercial. Vanguard listed her as Residential, as also shown on the 2002 zoning map. Addie noted the Highest and Best use at that site would be Residential. Since Commercial properties did not receive an increase in values, JoAnn felt that would be more beneficial. Board will address later.

She reported on a letter from Bruce Christianson who is in the process of quieting title which will change the property dimensions on which values are based. He requested to have the change apply to current values. However since it is not official until the Warranty Deed is filed and recorded, Board concurred with Addie not to change valuation until then.

The question of valuations for the strip of land giving lake access to Canadians was addressed, since those property owners have indicated plans to request abatement again. Their feeling is that the land will never have a value to Roland Township, and in the past they were able to just use it gratis. One option is to not pay the tax and let the land revert to the county. This will come up again.

Board recessed until May 11 to finalize Equalization at the public meeting.

Glenore Gross, Clerk