

## Cavalier County Tax Equalization Minutes

On June 5, 2018 at 1:00 p.m., the Board of Commissioners of Cavalier County, North Dakota, met for their annual County Equalization meeting at the Cavalier County Courthouse. All Commissioners were present. Chairman Stanley Dick presided and proceeded as follows:

Cities were addressed alphabetically, followed by townships.

Alsen City: Dorothy Lampson – Parcel #17123000 – no changes were made.

Calio City: Lisa Buchweitz, Assessor, pointed out a couple modifications needing to be done by Vanguard.

Calvin City: Lorry Bennett – Parcel #12066002 – Condition of structure/asbestos was discussed with Vanguard. Based on Vanguard's recommendation, **Elsie Magnus made a motion to lower the parcel to \$23,700, seconded by David Zeis, motion carried.**

At 1:30 p.m. the meeting was moved to the north meeting room in the courthouse and a new sign was posted indicating the change of location.

Calvin City: Richard Flanders – Parcel #43163000 – Requested the value be removed for the unattached 15X40 garage on skids. **David Zeis made a motion to remove the value of the garage, seconded by Nick Moser, motion carried.**

Hannah City: John McLean – Parcel #44212000 – Small shed on a trailer no longer on the parcel. Property owner was not in attendance. Vanguard stated the shed was not valued. No change was made.

Langdon City: Van Howatt – Parcel #61467000 – Bin site valued too high. No change was made. Roger Fewell – Parcel #60786002 – Portion of a lot he acquired when city street was put in. Felt lot was overvalued by Vanguard. No change was made.

Tom Borgen – Parcel #61525000 – city drain running through middle of parcel. Based on Jerry Ratzlaff's suggested 50% reduction, **Elsie Magnus made a motion to reduce the value to \$1,700, seconded by Nick Moser, motion carried.** Tom Borgen – Parcel #61521000 – lot with drain along the side of it. Vanguard suggested no change. No change was made. Parcel #61520000 – age of building and power lines line on lot. No change was made. Darryl Dahl – Parcel #60943000 – Corrected plumbing/bathroom count in Vanguard. No change in value. Jeff Waslaski – Parcel #61105000 – Property owner was not in attendance. Jerry Ratzlaff, Assessor, stated the house was incorrectly put on this parcel. Parcel #61104000 – should have house with corrections made in. **Elsie Magnus made a motion to make the above changes to Parcel #61105000 (\$6,600) and #61104000 (\$96,000), seconded by Richard Ring, motion carried.** Marty Tetrault – Parcel #61446000 and Aaron J. Dunnigan – Parcel #61447000 – houses on wrong parcel. **Elsie Magnus made a motion, seconded by Nick Moser, to switch the house values to the correct parcels listed above, motion carried.** Scott & Darcy Gellner – Parcel #60026000 & #60024000 – property owners asked for lots to be combined. **Nick Moser made a motion, seconded by David Zeis, to combine the parcels, motion carried.** Jerry Ratzlaff, Langdon City Assessor, also requested that the Renaissance and residential exemptions be reviewed with him by the Tax Director's Office.

Nekoma City: Paul Liebersbach – Parcel #49208000 – outdated mobile home park with electric needing to be replaced. Vanguard suggested removing the mobile home park improvement value, reducing the value to \$3,800. **David Zeis made a motion to reduce the parcel to \$3,800, seconded by Richard Ring, motion carried.**

Sarles City: Shauna Schneider, Assessor, questioned Vanguard on Chad Haberstroh – Parcel #51289000 – bin site in Sarles. No change was made.

Wales City: Shauna Schneider, Assessor, stated there are lots in Wales with no parcel numbers that need to be added to taxation.

Alma Township: Darryl Dahl questioned his ag values on Parcel #01070000 and #01158000. It was explained that the ag values are by soil type, but Lynn McGauvran, Assessor, stated she would take a look at the parcels. No change was made.

Banner Township: Kenneth Weaver – Parcel #02043001 – felt the value of his home was high. No change was made.

Billings Township: Tom Valentine, Assessor, stated he felt the ag values in Sidwell did not follow the ND Century Code. Valentine stated the township is not in agreement with the ag values. Values turned in by Valentine were reviewed. No changes were made to the Sidwell values. It was explained to Valentine that the cropland/noncropland on FSA maps would not be taken into consideration at this time.

Bruce Township: Lisa Buchweitz, Assessor, stated she would work with Vanguard to make some corrections in Clyde.

Byron Township: Mick Brown – Parcel #05135000 – felt value of his home was too high. Stephanie Bata stated his farm exempt application was approved, so his value would be removed.

Cypress Township: Lisa Buchweitz, Assessor, stated Toveland Dalgleish – Parcel #06143000 was reviewed at township equalization and an adjustment was made by Vanguard. Buchweitz stated she would work with Vanguard on other adjustments she had.

Dresden Township: Mark Schneider addressed the commission regarding Parcel #07146001, which has a vacant house that has been on the market since 2015 and will not sell and has now been reduced to \$24,000. Vanguard acknowledged the value could be too high. No change was made. Schneider suggested that one-half the value that was put on the residential land and 20% less on the residential structures would be appropriate. Tom Valentine – Parcel #07091000 – had a question about the value that Sidwell and Vanguard put on the parcel. Stephanie Bata stated that two acres had been taken out of the parcel in taxation. Leon Hiltner – Shauna Schneider stated that Hiltner had a vacant house in the township that was taken off at township equalization.

Elgin Township: Wade Klindt – Parcel #10322000 – Vanguard had not been in the house. Reviewed what was in Vanguard. Due to the deteriorating cement and wet basement, Vanguard suggested reducing the condition of the home. Size of shed in the yard was corrected. **David Zeis made a motion, seconded by Richard Ring, to reduce the value of the parcel to \$117,600, motion carried.** Bennett Spent – Parcel #10288000 – questioned value of finished basement. Parcel was compared to another parcel along the highway. Vanguard suggested the condition of the house be changed from above normal to normal. **Elsie Magnus made a motion change the condition of the house and reduce the value to \$133,100, seconded by Nick Moser, motion carried.**

Fremont Township: Tom Valentine, Assessor, questioned the land value on some residential parcels in the township. Vanguard explained the location of the parcel will change the value of the residential land. Valentine noted that there were acreages in the township that did not match the FSA maps. Valentine suggested using FSA maps to determine cropland/noncropland acres. The commissioners informed Valentine that the Sidwell values would be used at this time for soil type and land use. Valentine asked for some parcels to be combined. **Elsie Magnus made a motion to combine Parcel #11047001 and #11047000 for Danny Carpenter, and reclassify Parcel #11047001 from commercial to ag, seconded by Richard Ring, motion carried. David Zeis made a motion to combine Parcel #11139000 and #11140000 for Pete Danielson, seconded by Elsie Magnus, motion carried.**

Glenila Township: Lisa Buchweitz, Assessor, stated assessment on Parcel #12095000 was on the wrong parcel. The change was made in Vanguard.

Grey Township: Richard Flanders – Parcel #14070000 – not in agreement with two acres being included with the house value and felt the value of his house should be \$25,000 based on what it would be worth if it were moved. No change was made.

Linden Township: **Elsie Magnus made a motion based on assessor presentation to remove the structure value on the old train depot for Rick Romfo – Parcel #21217000, seconded by David Zeis, motion carried.**

Manilla Township: Keith & Connie Balsdon – Parcel #23088000 – reviewed value of house with Vanguard. **Nick Moser made a motion to reduce the parcel to \$251,700 based on Vanguard's recommendation for size obsolescence reduction, seconded by Richard Ring, motion carried.**

Mt. Carmel Township: Nick Kartes - Parcel #27044000 - felt ag value was too high due to poor drainage. The Sidwell use layer was explained. No change was made. Leon Hiltner - Parcel #27163001 - not in agreement with residential land value. No change was made.

Nekoma Township: Hilary Petri - Parcel #28138000 - explained the condition of the buildings and the need for this parcel in order to access the bins on his other parcel. **Elsie Magnus made a motion, seconded by David Zeis, to reduce the value to \$75,800, based on condition being changed to poor and two acres being changed to \$1,000/acre, motion carried.**

North Olga Township: Jerry Ratzlaff stated he was not in agreement with the modifiers being removed on his parcel. The Sidwell land use layer was explained. No change was made.

Osnabrock Township: Duane Otto represented Alan Otto - Parcel #32009001 - vacant farmstead. **Richard Ring made a motion based on Vanguard's recommendation to reduce the value of the parcel to \$45,800 based on the condition being changed to poor, seconded by Elsie Magnus, motion carried.**

South Dresden Township: Shauna Schneider, Assessor, stated there are four parcels that had values put on by a prior assessor, but the parcels were not created. The Tax Director's office was instructed to create the parcels and get the values put on them for 2018. Tom Valentine - stated Parcel #35079000 was ag land that has been undrained and he now said it had been reduced with the use layer to where it should be valued; Parcel #35040000 - Sidwell has no pasture in the use layer, which had been noted by the township for Sidwell to correct.

South Olga Township: Parcel #36003000 and #36004000 - **Elsie Mangus made a motion based on presentation by assessor to change both parcels entirely to undrained cropland, seconded by David Zeis, motion carried.**

West Hope Township: **Richard Ring made a motion based on presentation by assessor to remove structure value on Parcel #40251001 and return the parcel to ag value, seconded by Elsie Magnus, motion carried.**

Tom Borgen - Parcel #10276001 - Elgin Township - requested that his residence be exempt as a retired farmer based on his 2015 tax return, which would be effective for the 2017 tax year. The application for exemption was approved.

**Richard Ring made a motion to accept all other tax rolls for 2018, seconded by Nick Moser, motion carried.**

County Equalization was adjourned at 5:30 p.m.

*Board of Commissioners  
Cavalier County, North Dakota*

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Stanley Dick - Chairman

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David Zeis - Vice Chairman

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Richard Ring

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Elsie Magnus

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Nick Moser

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Attest: Lisa Gellner - Auditor