

# GRAND FORKS COUNTY BOARD OF EQUALIZATION

June 3, 2014

The board met as provided by NDCC section 57-12-01 with Commissioners Murphy, and Pic present.

Amber Gudajtes, Tax Equalization Director, addressed the board.

Paul Bernardy said he asked the State Tax Commissioner's office if they would grant an extension and they said they would if it was one minor thing but there is more than one minor thing wrong with the system.

Ms. Gudajtes said modifiers do not have to be applied.

Debbie Kleven said you have had since 2007 to do this and now it is a rush to get it done. It is not being done fairly and it should be delayed a year.

Ms. Gudajtes said the first year the townships drew their maps out, the next two year the maps were digitized, in 2011 and 2012 she was dealing with the reassessment in Northwood. The agricultural project is very time consuming and it is hard to be done by one person when you have a lot of other duties.

Ms. Gudajtes said if the Commission believes there are discrepancies; they could use the 2013 agricultural values and increase them 10% across the board. When an entire class of property is increased by the County Board of Equalization notices do not have to be sent, however, she believes more information is better and notices should be sent.

Bruce Mills said he did not receive his notice of increase timely because he lives in Jerusalem, Israel and the correct postage wasn't applied to his notice. He appealed his increased assessment.

Moved by Pic, seconded by Malm, to request an extension of 21 days to file the abstract of the real property list with the State Tax Commissioner. The abstract will be filed by July 21, 2014. Motion carried unanimously.

The first order of business was the equalization of assessments in Cities.

The following appeal was received:

Henningsen Cold Storage Co, 44-1818-00002-000

Moved by Malm, seconded by Pic, to approve the 2014 assessments for all cities as returned by the City Boards of Equalization, except the property that was appealed. Motion carried unanimously.

The second order of business was the equalization of assessments in Townships.

Moved by Pic, seconded by Malm, to approve the Larimore Township 2014 residential and commercial values because a quorum was not present at the Larimore Township Board of Equalization. Motion carried unanimously.

See attached spreadsheet for appeals received from the Townships.

Ms. Gudajtes will bring back a recommendation on all the appeals at the July 15, 2014 Board of Equalization Meeting.

Bruce Mills said he doesn't understand why the value should go up almost a 100% from one year to the next.

Terry Hagen said the whole idea for equalization is fairness. He farms on the west edge of the county and some of his PIs are nearly the same as the best land south of Grand Forks, which is some of the best land in the world. He said his land is not as good. We need time to appropriately apply all the modifiers. It is the modifiers that provide the equalization.

John Campbell said he agrees with Mr. Terry Hagen. He said the soil calculation report has his acres listed incorrectly and he was wondering if that will be fixed before taxes are due. Ms. Gudajtes said that will be done when the non-cropland is digitized.

Paul Bernardy asked if they appeal to the State Board of Equalization do they have to individually list all of their parcels. Ms. Gudajtes said they would.

Paul Bernardy asked if the property owner's will be notified of the new values prior to the July 15<sup>th</sup> meeting. Ms. Gudajtes said yes.

Paul Bernardy said he believes the system will work, if we have enough time to get everything implemented.

Moved by Malm, seconded by Pic, to approve the 2014 residential and commercial assessments for all townships as returned by the Township Boards of Equalization. Motion carried unanimously.

The County Board of Equalization will recess until July 15, 2014.

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William Murphy, Chairman  
Grand Forks County Commission

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Debbie Nelson, County Auditor