

# 2016 COPY

## Record of the Proceedings of the Board of Equalization of the

City of Mayville, Traill County

# NORTH DAKOTA

## BOARD OF EQUALIZATION Duties, Complaints and Grievances (North Dakota Century Code—Chapter 57-11)

### 57-11-01. MEMBERSHIP OF BOARD; QUORUM; MEETING.

1. The board of equalization of a city shall consist of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city, on the second Tuesday in April in each year. The executive officer of the governing body shall act as chairman, but in his absence the governing body may elect one of its members to preside. A majority of the board shall constitute a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.
2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the county director of tax equalization may designate the hour and day in the month of April at which the meeting provided for in subsection 1 shall be held for each such city board of equalization; provided, that notice of the hour of the day shall be published in the official newspaper of the county and posted at the usual place of meeting at least ten days before such meeting.

**57-11-02. DUTIES OF AUDITOR.** The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with his certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized shall be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city

**57-11-03. DUTIES OF BOARD; LIMITATION ON INCREASE; NOTICE.** At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real or personal property upon the roll by increasing or diminishing the assessed valuation thereof

as shall be reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor shall not be increased more than twenty-five percent without first giving the owner or his agent notice of the intention of the board to increase it. The notice shall state the time when the board will be in session to act upon the matter and shall be given by personal notice served upon the owner or his agent or by leaving a copy at his last known place of residence.

**57-11-04. APPLICATION FOR CORRECTION OF ASSESSMENT.** During the session of the board, any person, his attorney, or agent, feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of alleged errors in the listing or valuation of his real or personal property, and the board may correct the errors as it may deem just.

**57-11-05. ADDING PROPERTY TO ASSESSMENT LIST.** The board of equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner or the assessor, and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

**57-11-06. NO REDUCTION AFTER SESSION OF BOARD; EXCEPTION.** After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization shall change or alter any assessment. Neither shall the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

**57-11-07. EFFECT OF FAILURE OF BOARD TO MEET.** The failure of the board of equalization to hold its meeting shall not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.



**April 18, 2016 5:00 PM**

**City of Mayville**

**Tax Equalization Meeting**

Council President Carlson called the meeting to order. Present: Bohnsack, Meshefski-LaBine, Carlson, Jorgensen, O'Brien; Absent: Petersen. Also in attendance: Shelia Anderson - Tribune, Julie Brenna – Deputy Auditor, Gail Olstad - Auditor, Merrill and Janet Meyer – Assessors, and Kayla Knutson Traill County Tax Director. There were no attendees to provide public comment.

**2016 Applications for Property Tax Exemptions;**

**Sanford Medical Center 42 6<sup>th</sup> Ave SE, Public Hospital & Health Care Services.**

27-0011-07559-000 and 27-0011-07560-000, property owned by an institution of public charity & used for the charitable purpose of which it was organized.

**Bohnsack Made a motion to approve the property Tax Exemptions, Meshefski-LaBine seconded the motion, motion carried; Nays: 0; Absent: Petersen.**

**Note:** Not all of the Non-Profit parcels receive the exemption applications on an annual basis. But, they do remain exempt from property taxes. Examples are;

Property owned by the City, the County, Park Districts, Fire Districts, Schools, Churches, Museums, Public Libraries, The Senior Citizens Building, Former Sons of Norway Building as Goose River Masonic Lodge, Sanford Medical Services & Hospitals.

Beginning next year all exempt will receive an application and must fill it out and return to maintain the status or be added back to the tax rolls.

**The Veterans Exemptions** are run directly through the County with the VA officer.

**Homestead Credits** are available and run directly through the County office.

There are exemptions for veterans and homestead credits in place which can be a reduction in property tax from 20% to 100% to a property owner.

**Total changes in assessments made for the year 2016 in the City of Mayville;**

For commercial and residential values include building permits & improvements, demolished property, expiration of exemptions, changes in classifications (was city owned, now private owned), Partial assessments for new construction in progress, Renaissance Zone Exemptions starting and expiration of Renaissance Zone and adjustments for current market values.

**Notice of Increase in Real Estate Assessment forms** are mailed out to parcel owners when the change in assessment is 10% and \$3000 higher from the last previous assessment. 21 notices were sent out.

The County has hired Mel Carson to reassess all the commercial property in Traill County. Jeff Berg has been hired as the Ag appraiser. Letters for these areas will be sent from county in May and owners can attend the June 7<sup>th</sup> County Equalization meeting to address. The appraisals by Carson and Berg will supersede the City appraisals.

O'Brien called into question the zero impact increased appraisals have on Tax revenue for the City. Increase in appraisal values generally means a decrease in the mill levy/property taxes. Since Mayville has incentives like the RZ, TIFF, Residential and Business incentives the City will not see the typical decrease while these are on the books.

The 2016 Traill County Residential Sales Ratio Study came in at 84.2%

The State wants it in the 90% - 100% range.

The City of Mayville came in at 81.68% Medium for Residential Properties.

The spread sheet shows the changes in assessments for the year 2016.

**Meshefski-LaBine made a motion to accept the 2016 assessment rolls as presented by the Assessors, Jorgensen seconded the motion; Nay: O'Brien; motion carried; Absent: Petersen.**

The Auditor and Assessor will meet to review the RZ and other exemptions.

O'Brien made a motion to adjourn, Jorgensen seconded it, motion carried.

I hereby certify that the following is a correct transcript of the proceedings of the City Board of Equalization  
of the City of Mayville, TRAIL County, North Dakota.

In Testimony Whereof, I hereunto set my hand this April 18<sup>th</sup> day of 2014

Craig D. Bond  
City Auditor.