

Forman, North Dakota  
June 25, 2018

The Sargent County Board of Commissioners met in the Commissioner's Room at the Sargent County Courthouse at 9:00 a.m., with the following members present: Bill Anderson; Sherry Hosford; Dave Jacobson; and, Mike Walstead. Also present were Denise Ferderer, Tax Director, Lyle Bopp, State's Attorney; Jayne Pfau, Assistant State's Attorney; Tibby Hinderlie, Sargent County Teller; and, Pam Maloney, Sargent County Auditor. Jason Arth was absent, but arrived at the meeting at 9:15 a.m. The board reconvened as the Board of Equalization.

County Tax Director Denise Ferderer and County Auditor Pam Maloney have made phone calls, both to Vanguard and to the state tax department. They spoke with Linda Leadbetter, State Supervisor of Assessments, to try to get a better understanding of the large increase in residential valuations in Rutland City last fall. Ms. Leadbetter stated that each city should be equalized on its own first. The townships also should be done this way, but with the few sales taking place within the townships, this is difficult to do. After equalizing the cities and inputting this information onto the sales ratio spreadsheet, if the bottom line still does not meet the 10% tolerance required by the state, then the county as a whole needed to be adjusted. After working on these spreadsheets last week, Ms. Ferderer has concluded that the following adjustments are required to meet the requirements of State law as provided in the Rules & Regulations of the State Tax Department: residential valuations in Milnor, Forman & Gwinner Cities will increase 9%; residential valuations in Rutland City will increase 12%; residential valuations in Havana and Cogswell Cities will increase 18%; residential valuations in Cayuga City will decrease 1%; and, the valuations of non-farm, taxable residential properties in Sargent County's 24 townships will increase 9%. These valuation increases will be on both residential lots and structures. This adjustment will put the county at a 92.2% sales ratio and within the 10% tolerance. Motion to increase the residential valuations according to the tax director's recommendation. (Anderson/Jacobson) Upon roll call vote, motion carried unanimously.

Based on calculations performed in accordance with State rules and regulations, and after consultation with the Property Tax Division at the State Tax Department, Ms. Ferderer is still recommending no change for commercial property, which is within the tolerance range at 99.9%. Motion to accept the recommendation of the tax director, as the values are within tolerance, to make no change to the commercial property valuations in Sargent County. (Hosford/Jacobson) Roll Call Vote: Yes – Arth, Jacobson, Anderson and Hosford. No – Walstead. Motion carried.

The Board of Review and Equalization adjourned "SINE DIE" at 10:00 a.m.

The commissioners proceeded to work on departmental budgets the rest of the morning.

Meeting recessed at 12:00 p.m. until Monday, July 2 at 1:00 p.m.

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MIKE WALSTEAD – CHAIRMAN

ATTEST:

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PAM MALONEY – COUNTY AUDITOR