

MORTON COUNTY TAX EQUALIZATION MEETING

June 8, 2023

The Morton County Board of Tax Equalization Meeting was called to order on June 8, 2023, at 6:00PM by Chairman Boehm at the Morton County Courthouse, 210 Second Avenue NW, Mandan, North Dakota. Others present were Commissioners Zachmeier, Buckley and Morrell, Auditor Rhone and States Attorney Koppy. Absent was Commissioner Leingang.

Tax Director LaFleur presented an overview of the county-wide valuation.

Public Hearing for the City of Hebron was opened.

Discussion took place on a letter from Peters regarding property located at 215 East St N, Hebron.

Zachmeier moved and Morrell seconded to deny the appeal from David J Peters Trust for a re-evaluation of the property located at 215 East St N, Hebron, as the value listed by the Morton County Tax Director appears to be correct and within law. All voting aye, motion carried.

James Renke, appeared before the board and requested a reduction in value of his property located at 212 N Bismarck St, Hebron.

Tim Michael appeared before the board and requested a reduction in value of his property located at 510 Main Ave, Hebron.

Morrell moved and Buckley moved to approve the value of \$258,300 and to advise the County Tax Director, LaFleur to work with Vanguard to confirm valuations of the grain bins and office for this parcel and to work with the property owner through the abatement process. All voting aye, motion carried.

Buckley moved and Morrell moved to reduce to value of 212 N Bismarck St, Hebron to \$155,000 True and Full Value. All voting aye, motion carried.

Public Hearing for the City of Hebron was closed.

Morrell moved and Buckley seconded to approve the 2023 City of Hebron valuations of residential = \$40,711,700; commercial = \$10,160,900; ag = \$234,100. All voting aye, motion carried.

City of Mandan Assessor Markley presented an overview of the valuation for the City of Mandan.

Public Hearing was opened for appeals for the City of Mandan.

Denae Kautzmann, 1001 Crying Hill Drive, appeared before the board and presented an appeal for the land assessment on lots 1,2,4 & auditors lot K.

Zachmeier moved and Morrell seconded to accept the appeal on parcel # 65-5700120, also known as Auditor's lot K, for the adjusted price of \$2500 an acre at .52 acres which would amend to \$1300. All voting aye, motion carried.

Zachmeier moved and Morrell seconded to accept the appeal 65-1548200, also knows as Lots 2 & 4 of Auditor's plat A, to be assessed at \$90,000. All voting aye, motion carried.

Trent Jackson appeared on behalf of Jason Frank to appeal the value of the property located at 2503 Macedonia Ave SE.

Morrell moved and Buckley seconded to deny the request for reconsideration at 2503 Macedonia Ave SE, Mandan and keep the value at \$2,148,500. All voting aye, motion carried.

Paige Larson, 415 East Main, Mandan appeared before the board to voice concern.

Public Hearing for City of Mandan was closed.

Morrell moved and Buckley seconded to approve the 2023 City of Mandan valuations of residential = \$1,933,512,600; commercial = \$791,134,460; ag = \$316,600. All voting aye, motion carried.

Public Hearing was opened for appeals for the City of New Salem.

Public Hearing for City of New Salem was closed.

Buckley moved and Zachmeier seconded to approve the 2023 City of New Salem valuations of residential = \$59,878,100; commercial = \$12,577,500; ag = \$158,200. All voting aye, motion carried.

Public Hearing for the City of Flasher was opened.

Public Hearing for the City of Flasher was closed.

Morrell moved and Buckley seconded to approve the 2023 City of Flasher valuation of residential = \$8,185,800; commercial = \$2,759,700; Ag = \$0. All voting aye, motion carried.

Public Hearing for the City of Glen Ullin was opened.

Public Hearing for the City of Glen Ullin was closed.

Buckley moved and Zachmeier seconded to approve the 2023 City of Glen Ullin valuations of residential = \$28,486,000; commercial = \$6,787,400; ag = \$48,800. All voting aye, motion carried.

Public Hearing for the City of Almont was opened.

Public Hearing for the City of Almont was closed.

Zachmeier moved and Morrell seconded to approve the 2023 City of Almont valuation of residential = \$3,513,500; commercial = \$999,700; Ag = \$556,400. All voting aye, motion carried.

Public Hearing for Captains Landing Township was opened.

Public Hearing for Captains Landing Township was closed

Zachmeier moved and Morrell seconded to approve the 2023 Captains Landing Township valuation of residential = \$25,131,000; commercial = \$290,100; Ag = \$0. All voting aye, motion carried.

Public Hearing for Morton County property was opened.

Tax Director LaFleur has appointments to visit the following properties which have requested in person valuations.

3625 County Rd 90 - Hanson Trust

2402 Foxtail Ln N – Roemmich, Laura & Benjamin

2118 Summer Dr N - Wetzstein, Chris & Wendy

5165 Hwy 1806 - Schmidt, James

4552 Riverview Circle - Miller Family Trust

2690 County Road 140 – Bauer, Harold

2123 Morgan Circle N – Wolf, Sheldon

2583 Jonathon Dr N – Kessel, Jerry & Gina

Pat Bohn, 4558 Riverview Circle, appeared before the board and explained that his property is under a building moratorium for the viewshed of Ft Lincoln State Park and feels that this moratorium affects the value of his property.

Morrell moved and Buckley seconded to set the value for 4558 Riverview Circle at \$648,600. All voting aye, motion carried.

John Boehm, 4540 Springcreek Dr, appeared before the board to voice his concern that property tax bills will be much higher due to the large increase in valuations. A discussion then took place explaining that there is a State Law requiring the county values to be within 90-100% of property sales and that setting values is a separate process than the budget process.

Shane Goettle, 4586 Prairie Rose Circle, appeared before the board and indicated his property is also in the viewshed of Ft Lincoln State Park.

Morrell moved and Zachmeier seconded to set the value for 4586 Prairie Rose Circle at \$598,200. All voting aye, motion carried.

Paige Larson, 3795 28 ½ Ave, appeared before the board and voiced concern regarding the increase of valuations. He was instructed to setup an appointment to have the tax director visit his property for a possible re-evaluation. He then stated that his parent's property located at 2301 Hwy 1806S was recently sold and that the valuation is currently set higher than what the selling price was and he is speaking on behalf of the new owners who are unable to attend the meeting. He was instructed to setup an appointment for the tax director to visit this property also for a re-evaluation.

Justin Hoffman appeared before the commission regarding a rural parcel he owns. It is a 40 acre ag parcel with 2 pole barns and he is wondering how the value was calculated. He was instructed to setup an appointment with the tax director.

Public Hearing for Morton County property was closed.

Buckley moved and Morrell seconded to approve the 2023 Morton County total valuations residential = \$706,418,700; commercial = \$362,310,700; Ag = \$426,267,600. All voting aye, motion carried.

Morrell moved and Buckley seconded to adjourn the Board of Equalization at 9:46pm.

Nathan Boehm, Chairman, Morton County Commission _____

Dawn R Rhone, County Auditor _____