Tioga City Commission

2014 City Board of Equalization

April 22, 2014

Minutes

The City Board of Equalization of the Tioga City Commission was called to order by President Germundson at 7:24 pm on April 22, 2014 at Tioga Senior Citizens Center.

Members Present: Germundson, Davidson, McClelland, and Julie Ramos Lagos (City Auditor)

Members Absent: Spivey, Goldade

Visitors present: Denell Kallemeyn (Director of Tax Equalization), Jacquelyn Jensen (Williams County Assessor), R. Papineau, D. Sillerud, J. Peterson, M. Peterson, M. Postivit, A. Postivit, J. Moberg, D. Hersel, D. Zacharias, S. Zacharias, and I. Olson

Jacquelyn Jenson made a brief presentation indicating that commercial taxes were done by Van Garde for Williams County this year and that all RV Parks this year have been taxed per water and sewer hookup. Areas that are also considered in the property value are elevators and sprinklers. Denell Kallemeyn explained that ND statutes on taxes are based from 100% true and full market value. She indicated that the City of Tioga had higher sales than other counties. Williams County increased property value to 17% to meet 90-100 market value. Commercial properties were raised 82% overall and Residential 1%. Kallemeyn also explained that 16% of taxes are going to the local school district and that soils went up 10%.

No corrections of the assessment roll and tax equalization were made. McClelland made a motion to move that a finding be made that all classifications of property have been reviewed and find them proper as assessed or corrected as noted in the minutes, Davidson made a second motion. All voted aye, motion carried. McClelland made a motion to move that finding be made that the city commission has reviewed all Exemption applications and Homestead Credit applications and find them proper as presented or corrected as noted, Davidson made a second motion. All voted aye, motion carried. McClelland made a motion to approve that a finding be made that the overall Assessment Roll for the City of Tioga has been reviewed and the city commission find it proper as assessed, Davidson made a second motion. All voted aye, motion carried. McClelland made a motion to approve that the commission move, based on the preceding findings that the city commission declares the Assessment Roll for 2014 for the City of Tioga Equalized, Davidson made a second motion. All voted aye, motion carried.

Being no further business, the meeting adjourned at 9:17 pm.

Nathan Germundson, Julie N. Ramos Lagos,

Commission President City Auditor