

OFFICIAL PROCEEDINGS OF THE LAMOURE COUNTY BOARD OF COUNTY COMMISSIONER TAX EQUALIZATION SPECIAL MEETING-June 12, 2017

At 8:30 a.m. Chairman Lee Miller called the meeting to order and opened with the pledge to the flag. Commissioners Bruce Klein, Bob Flath, Keith Heidinger and Victor Weigel were also present. Also attending were Auditor, Jan Hamlin; State's Attorney , Tonya Duffy ; Assessor, Luanne Slykerman; Tax Department, Debora Kindelspire; Art Hagebock, LaMoure Chronicle; Christine Henderson, Edgeley Mail; Craig Good; Carmen Klein; Deanna Dagen and Verleen Shear.

Comm. Klein made a motion to approve the agenda, seconded by Comm. Weigel. Motion carried.

Luanne Slykerman went through the commercial values adjustments that Vanguard recommended from the last meeting. The first was for Great Plains Assistance Dogs, Inc. There would be a 10% economic obsolescence decrease of \$33,500.00 for a new total of \$181,400.00. B & B Farms had two properties. The old elevator will have a 10% functional obsolescence decrease of \$10,300.00 for a new total of \$21,900.00. The old seed plant will have a 10% economic obsolescence for a decrease of \$55,300.00 for a new total of \$174,800.00. The newer shop owned by Blaine Nitschke will have a decrease of \$1,300.00 for a new total of \$194,600.00. Solinger Lumber had seven properties. The total decrease on all seven was \$7,400.00. The First State Bank of North Dakota in the mall in LaMoure went up \$7,300.00 due to the year built being wrong so the new value will be \$307,100.00. The mall in LaMoure, which does not include the bank or the Omega Room, had a 10% functional obsolescence for a decrease of \$34,900.00 for a new total of \$365,900.00. The Omega Room in the mall had a 10% functional obsolescence for a decrease of \$3,700.00 for a new total of \$32,800.00. The Memorial Park Country Club at Grand Rapids has two properties. They both had a 10% economic obsolescence decrease. One was a decrease of \$9,400.00 for a new total of \$43,100.00. The other had a decrease of \$40,000.00 for a total value of \$199,000.00. The City of LaMoure had requested two residential properties to be reviewed. LaMoure County Tax Department did the assessments of the new residential buildings in 2016. Larry and Karen Sandness was \$335,400.00 with a decrease of \$33,400.00 for a new total of \$302,000.00. Scott and Kari Mart was \$391,100.00 with a decrease of \$38,800.00 for a new total of \$352,300.00. The Tax Equalization Office has given these two residential properties a 10% over improved obsolescence. There was mention of Jerry Johnson's residence in Kulm and his was given as a comparison to the two in LaMoure. The question was asked if residential garages not attached to the dwelling but on the same property would be considered commercial or residential. Slykerman stated that the Tax Equalization Office made that decision and those buildings will be considered residential. The next question asked was that all the properties that protested had their values lowered, so did Vanguard do their job? The board felt that Vanguard Appraisal certainly did do their job. Vanguard appraisal of commercial property assessment value was \$83,378,465.00, including commercial land. Other counties who use Vanguard are Sargent, Cass, Emmons and McIntosh. Comm. Klein made a motion to approve the appraisals of Vanguard for LaMoure County to include the changes in the commercial properties, seconded by Comm Heidinger. Motion carried.

Chairman Miller adjourned the meeting at 9:26 a.m.

There was a motion needed for the residential properties.

Chairman Miller called the meeting back to order at 9:26 a.m.

There were four residential properties assessed by the Tax Director and LaMoure County Assessor which included Mart, Sandness, Klein and Klauson. Comm Weigel made a motion to accept the changes to the Sandness and Mart properties and no changes to the remaining two residential properties in LaMoure City, seconded by Comm Flath. Motion carried.

Chairman Miller adjourned the meeting at 9:31 a.m.

APPROVED THIS 6th DAY OF JULY, 2017

LEE MILLER, Chairman

ATTEST:

JANICE HAMLIN, County Auditor