

The Barnes County Commission met in regular session Tuesday, March 21, 2006, with all members present.

Wanda Auka, Clerk of Court, met with the Commissioner to discuss responsibilities of her department. Auka recommended that the Clerk of Court's office not be turned over to the state at this time.

Commissioner Schwehr made a motion, seconded by Commissioner Maasjo, to continue operations of the office under Option 2 as discussed at the March 7 meeting, in which the County continues to support the Clerk of Court's office and receive reimbursement for 3.22 full-time employees' salaries. Upon a roll call vote with all members voting "yes," motion carried.

Auka discussed the deterioration of pages in books in the Clerk of Court's Office, and how to protect them. She recommended the pages be laminated for approximately \$2,650.00.

Commissioner Maasjo made a motion, seconded by Commissioner Schwehr, to allow Auka to have index books refinished to protect the pages by lamination, at a cost of approximately \$2,650.00. Upon a roll call vote with all members voting "yes," motion carried.

Commissioner Schwehr made a motion, seconded by Commissioner Maasjo, to allow States Attorney Bradley A. Cruff to appoint Howard D. Swenson, Attorney at Law, as an Assistant County States Attorney. Upon a roll call vote with all members voting "yes," motion carried.

Kerry Johnson, Highway Superintendent, met with the Commission. He discussed whether a bad engine on one of the motor graders is worth fixing at a cost of approximately \$3,500.00.

Commissioner Schwehr made a motion, seconded by Commissioner Maasjo, to not fix the engine. Upon a roll call vote with all members voting "yes," motion carried.

Johnson and Commissioner Schwehr discussed a meeting they attended pertaining to the Highway Byway, and the snowmobile club's signage located on the Kathryn Road in front of the State Highway Department. The Highway Department has expressed concerns about the sign's location. Johnson and Schwehr will continue to research the matter.

Commissioner Berntson made a motion, seconded by Commissioner Triebold, to approve the minutes of March 7 with corrections. Upon a roll call vote with all members voting "yes," motion carried.

Commissioner Schwehr made a motion, seconded by Commissioner Triebold, to adopt the following Resolution for the Declaration of County Government Week. Upon a roll call vote with all members voting "yes," motion carried.

RESOLUTION 6
National County Government Week
April 23 - 29, 2006
Protecting Our Communities

America's counties provide a variety of essential services. Many of these services work to protect our communities.

Counties protect residents from natural disasters, terrorist attacks, crime and drug abuse. Counties are the first to respond to emergency situations and are primarily responsible for planning for disasters. Counties also work to protect families, children and youth.

There are 3,066 counties in the United States, collectively responsible for the well being of more than 250 million residents.

Counties provide services that make America's communities stronger, safer places to live and raise families. Counties police our streets, fight fires, save lives in hospitals, keep

families healthy, repair bridges, plow snow, help troubled youth, train laid-off workers and perform countless other jobs.

Counties have a long history of providing critical services. County governments are the citizens' local government voice, providing solutions that bring communities together. In recognition of the leadership, innovation and valuable service provided by our nation's counties:

**Now, therefore, be it resolved: Barnes County, North Dakota
Hereby proclaims April 23 - 29, 2006
National County Government Week**

Dated at Valley City, North Dakota, this 21st day of March, 2006
/s/ Harlan Opdahl, Chairman
Barnes County Commission

Discussion took place on interviews completed for the Emergency Management position.

Commissioner Triebold made a motion, seconded by Commissioner Maasjo, to appoint Kimberly Franklin as Barnes County Emergency Manager, to start duties approximately April 3, 2006. Motion carried.

Jason Thiel, MIS Director, met with the Commission to discuss County policy for employee use of email and Internet.

BJ Edwardson, Tax Director, presented abatements.

Commissioner Berntson made a motion, seconded by Commissioner Schwehr, to approve the true and full value of 86,700.00 for the tax year 2005 for PCL:63-4360126 (Clint and Tanis Saunders), based on interior inspection and recommendation from the City of Valley City and the Barnes County Tax Director. Upon a roll call vote with all members voting "yes," motion carried.

Commissioner Maasjo made a motion, seconded by Commissioner Triebold, to approve the true and full value of 22,200.00 for the tax year 2005 for PCL:63-6040009 (Wayne and Gerri Hammond), based on inspection and recommendation from the City of Valley City and the Barnes County Tax Director. Upon a roll call vote with all members voting "yes," motion carried.

Edwardson presented an abatement from Mikal and Mary Simonson, requesting their 2005 valuation for PCL:63-5150174 be decreased from 218,000.00 to 175,000.00.

Howard Swanson, Special Assistant States Attorney, discussed valuation techniques for taxation and legal principles relating to valuations, taxation and applications for abatement of taxes. Edwardson reported that owner Mikal Simonson was unable to be present at the meeting until 11:30 a.m. With the recommendation of Swanson, Chairman Opdahl recessed the meeting.

At approximately 11:20 a.m. Chairman Opdahl reconvened the meeting. Mikal Simonson was present. It was reported that the 2005 valuation was in the amount of \$218,000. Mikal Simonson said that he appeared before the Equalization Board regarding his valuation. He also indicated that he appeared in support of the abatement application before the Valley City City Council. The valuation by the City Assessor was upheld by the Valley City City Council on a 3-2 vote. Simonson stated that he believed the true and full value of the property exceeded the market value. He further indicated that he believed the valuation was invalid, inequitable and unjust. Simonson said that he believed a fair and equitable valuation was \$175,000. He indicated that his property had been described as being in a below normal condition and that such description did not support a value of \$218,000.

Simonson presented written information and documents for the Commission's consideration. Simonson reported that he believed there was a sale of comparable property not considered by the City Assessor. He further indicated that he did not believe the City Assessor had an adequate basis to exclude consideration of this sale. Simonson indicated that he believed the sales of property in the neighborhood did not support the value suggested by the City Assessor or the City's consultant, Vanguard Appraisal. Simonson stated that he believed there were subsequent sales of

property in the neighborhood that sold for less than the values used for tax purposes by the City Assessor.

Mikal Simonson compared his property to other property in the neighborhood and indicated that his property was smaller in size. Simonson said that he always believed his house was inspected by Vanguard Appraisal. However, he had previously been told it was not. He questioned whether the property values were estimated without an inspection.

Edwardson reported that Dave Ramstad, the Valley City City Assessor, would be presenting the Commission with information regarding the application for abatement. Bob Kocer of Vanguard Appraisal would be assisting Dave Ramstad. Kocer provided the Commission with information and documents regarding the appraisal of the Simonson property. He indicated that the Simonson property was valued at \$84.50 a square foot. He identified three comparable properties that, when adjusted for size, etc., established a range of values from \$82.00 per square foot to \$87.40 per square foot. He indicated that in his opinion these properties were comparable properties and that the Simonson property was reasonably valued at \$84.50 a square foot in light of the comparable properties. He also indicated that the property suggested to be used as comparable by Mr. Simonson was sold by a mortgage company and was not considered to be an arms-length transaction.

Bob Kocer also provided the Commission with documents concerning the valuation of similarly aged properties in the City of Valley City. He reported that the Simonsons' property value increased at a similar rate as other properties built during a similar time frame.

In response to a question Bob Kocer reported that they had considered a replacement cost analysis but did not have the detailed analysis with them. Mr. Kocer also presented the Commission with a copy of the City Assessor's property card which shows detailed information concerning the valuation of the premises. Mr. Kocer also explained the confusion regarding the inspection of the Simonson property. He told the Commission that the property was in fact inspected on behalf of the City Assessor's office.

Dave Ramstad recommended that the Commission deny the property owner's application for abatement for the year 2005. He stated that he believed the property was appropriately valued. He also referred to the City's abatement resolution and minutes which were provided to the County Commission as part of the record.

Mikal Simonson stated that some relief in valuation was appropriate and warranted.

Mr. Swanson identified the following records as having been available for consideration by the Commission with respect to the application for abatement: Notice of Hearing, Abatement Application, Valley City Resolution; Valley City City Council Minutes; Letter of sales history; property record card (working); property record card (certified); Simonson written materials; comparable properties material; Assessor letter dated February 21, 2006; photographs; handouts comparing two properties; written information from the City Assessor; sheet regarding sale values of property built in 1970-1980 and sold in 2004; sheet regarding sale values of property built in 1960-69 and sold in 2004.

Mr. Swanson indicated that the Commission needed to make a decision determining the true and full value of the property as of the assessment date and that their decision had to be one that was supported by their evaluation of the information available to them.

The Commission discussed the information provided by the property owner and the City Assessor. Edwardson recommended that the value be established at \$218,000.00 and that the application for abatement be denied. A motion was made by Commissioner Berntson to deny the application and establish the valuation for 2005 at \$218,000.00. Motion was seconded by Commissioner Triebold. The Commissioners indicated that the valuation established by the City Assessor was within an appropriate range of values as established by the comparable sales method and was further supported by the consideration of market values of similarly aged homes. Upon a roll call vote, all members voting "yes". Motion carried unanimously.

The chair indicated that it was the intent of the Commission that the minutes would reflect the findings and conclusions regarding the Simonson application for abatement.

There being no further business to come before the Board, Commissioner Schwehr made a motion to adjourn. The motion was seconded by Commissioner Triebold. Motion carried.

Edward R. McGough
Barnes County Auditor

Harlan Opdahl, Chairman
Barnes County Commission