

2013

COPY

Record of the Proceedings of the Board of Equalization of the

City of HATTON, TRAILL County

NORTH DAKOTA

BOARD OF EQUALIZATION Duties, Complaints and Grievances (North Dakota Century Code—Chapter 57-11)

57-11-01. MEMBERSHIP OF BOARD; QUORUM; MEETING.

1. The board of equalization of a city shall consist of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city, on the second Tuesday in April in each year. The executive officer of the governing body shall act as chairman, but in his absence the governing body may elect one of its members to preside. A majority of the board shall constitute a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.
2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the county director of tax equalization may designate the hour and day in the month of April at which the meeting provided for in subsection 1 shall be held for each such city board of equalization; provided that notice of the hour of the day shall be published in the official newspaper of the county and posted at the usual place of meeting at least ten days before such meeting.

57-11-02. DUTIES OF AUDITOR. The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with his certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized shall be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

57-11-03. DUTIES OF BOARD; LIMITATION ON INCREASE; NOTICE. At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real or personal property upon the roll by increasing or diminishing the assessed valuation thereof

as shall be reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor shall not be increased more than twenty-five percent without first giving the owner or his agent notice of the intention of the board to increase it. The notice shall state the time when the board will be in session to act upon the matter and shall be given by personal notice served upon the owner or his agent or by leaving a copy at his last known place of residence.

57-11-04. APPLICATION FOR CORRECTION OF ASSESSMENT. During the session of the board, any person, his attorney, or agent, feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of alleged errors in the listing or valuation of his real or personal property, and the board may correct the errors as it may deem just.

57-11-05. ADDING PROPERTY TO ASSESSMENT LIST. The board of equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner or the assessor, and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

57-11-06. NO REDUCTION AFTER SESSION OF BOARD; EXCEPTION. After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization shall change or alter any assessment. Neither shall the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

57-11-07. EFFECT OF FAILURE OF BOARD TO MEET. The failure of the board of equalization to hold its meeting shall not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.

PROCEEDINGS

OF
Board of Equalization

The Board met at the office of the City Auditor at 6:00 o'clock P. M., on April 9, 2013.

There were present: Mayor Douglas Meier. Council Members: Bernie Johnson, Annette Glennon, Kim Ostlie and Mark Duncan. Scott Phipps and David Vold were absent.

City Assessors: Janet and Merrill Meyer.

Public in attendance: None.

Jackie Buchwitz
Hatton City Auditor

Mayor Doug Meier called the meeting to order at 6:00 PM

City Assessors Janet and Merrill Meyer presented the City Council with the following **Notices of increases in Real Estate Assessment**: Edward & Beth Nierode; Parcel #: 28 0007 08106 000, David & Kayla Smith; Parcel #: 28 001 04303 000, Stuart & Sigrid Letcher; Parcel #: 28 0007 08111 000, Hatton Farmers Elevator Co; Parcel #: 28 8010 00010 000 and Gordon & Sharon DeLano; Parcel #: 28 0017 00015 000.

They also presented the City Council with the following **Applications for Property Tax Exemption** for the 2013 tax year: Allen W. and Jody L. Krueger; Property #: 28-6-7925, Hatton Learning Program; Property #: 28-3-7614, Tri-County Retirement & Nursing Corp.; Property #: 28-15-1-0, Flesche Carrol O L Post; Property #: 28-5-7813-0, Hatton Eielson Museum; Property #: 28-5-78877-0 and Hatton Eielson Museum; property #: 28-5-7816-0.

The Hatton City Council reviewed the notices of increases and the applications for exemptions and discussed the topic of "Payments- in-Lieu-of Taxes" for the Hatton Prairie Village Nursing Home and the Hearthstone Apartments. Hatton Prairie Village Nursing home continues to make \$750.00 payments in Lieu of taxes until Dec. 31, 2020. The Hearthstone Apartments are on a 15 year payments in Lieu. The City Council discussed when the payment in Lieu for Hearthstone Apartments was expiring. Some council members thought it was 12/31/2012 and some thought it was 12/31/2013.

Mark Duncan made the motion to extend the \$500.00 Payment in Lieu of taxes to Hearthstone Apartments for Parcel #'s 28-1-4277-10 and 28-1-4278-10 for the 2013 tax year until clarification of the exact expiration year can be determined. Annette Glennon seconded the motion. Motion carried.

Annette Glennon made the motion to approve the submitted Notices of Increases and applications for Exemptions. Kim Ostlie seconded the motion. Motion carried. Annette Glennon made a motion to adjourn. Kim Ostlie seconded the motion, Board of Equalization meeting was adjourned at 7:40 PM.

I hereby certify that the following is a correct transcript of the proceedings of the City Board of Equalization of the City of Hatton, Traill County, North Dakota. In Testimony whereof I hereunto set my hand this 9th day of April 2013.

City of Hatton Auditor
Jackie Buchwitz