

MINUTES OF THE BOARD OF CITY COMMISSIONERS
ACTING AS THE BOARD OF EQUALIZATION &
OF THE SPECIAL CITY COMMISSION MEETING
HELD APRIL 8, 2019

Pursuant to due call and notice thereof, the Board of City Commissioners met in a special meeting and as the Board of Tax Equalization at the City Office on Monday, April 8, 2019 at 12:00 P.M. with the following members present: Commissioners Dale Robbins, Shane Hamre, Rob Hach, Jacob Volk and President Richard Johnson. None were absent. Also present were the City Assessor Gary Martinson, Mark Lange, Helen Carlson, City Engineer Mike Grafsgaard and City Attorney Tom Traynor.

The City Administrator reviewed the temporary employee pay schedule. Discussion followed on the state average of temporary employees, which individuals would fall into the different categories, the difficulty in finding workers, the pay in relation to the full-time employees by grade/step and the impact on the 2019 budget.

Commissioner Volk moved to approve the changes to the temporary employee pay schedule. The motion was seconded by Commissioner Hamre, and the motion carried unanimously.

The City Engineer reviewed the invoices for equipment purchased from Spearfish, SD. Shipping will cost around \$1,400.00.

Commissioner Volk moved to approve the invoices 2019-4-1 for \$9,000.00, 2019-4-2 for \$6,000.00 and 2019-4-3 for \$10,000.00 to the City of Spearfish for equipment. The motion was seconded by Commissioner Hach, and the motion carried unanimously.

The City Assessor, Gary Martinson presented a brief narrative on the purpose of the meeting and the duties of the Board.

The City Assessor stated this is the annual Board of Equalization for 2019. For any increase of \$3,000.00 or more and 10% or more a notice must be sent. The City Assessor reviewed the packet with the Commission.

1. Devils Lake Changes 2019 – True and Full Value: All residential property and commercial property on average was in compliance with state regulations. The sales ratio on residential was approximately 91.4%, and the median must be above 90%. The commercial sales ratio was 93.4%. Discussion followed on increases and decreases on some of the parcels.
2. The TIF projects were reviewed.
3. True and Full Valuation for 2019 is \$390,807,800.
4. The exemption lists were reviewed.

Commissioner Robbins moved to approve the 2019 Property Tax Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Volk, and the motion carried unanimously.

Commissioner Hach moved to approve the 2019 Blind Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Hamre, and the motion carried unanimously.

Commissioner Hamre moved to approve the 2019 Homestead Credit Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Volk, and the motion carried unanimously.

Commissioner Robbins moved to approve the 2019 Veteran Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Hach. Commissioner Volk abstained. The motion carried.

Commissioner Hamre moved to approve the 2-year property tax exemption for new construction of residential property up to \$75,000 for Zella Hoffart as recommended by the City Assessor. The motion was seconded by Commissioner Robbins, and the motion carried unanimously.

Commissioner Volk moved to approve the 2-year property tax exemption for new construction of residential property up to \$75,000 for Ron Possen as recommended by the City Assessor. The motion was seconded by Commissioner Hach, and the motion carried unanimously.

Commissioner Robbins moved to approve the 2-year property tax exemption for new construction of residential property up to \$75,000 for Melodie Watt Madson as recommended by the City Assessor. The motion was seconded by Commissioner Hamre, and the motion carried unanimously.

Commissioner Hamre moved to approve the 2019 Valuations as recommended by the City Assessor. The motion was seconded by Commissioner Robbins, and the motion carried unanimously.

The City Assessor inquired about having Vanguard revalue a few commercial properties since the County has hired Vanguard to complete an appraisal of all county property this year. This would allow the value for similar entities, like elevators, implement dealerships and shopping centers, located in the City or the County to have the same standards used for the valuations.

Consensus of the City Commission was to have the City Assessor obtain a price from Vanguard to revalue some commercial properties.

President Johnson adjourned special meeting and the Board of Equalization meeting at 12:44 P.M.

LINDA LYBECK
CITY AUDITOR

RICHARD S. JOHNSON
PRESIDENT