



**North Dakota Association of Assessing Officers
Executive Board Meeting
October 26, 2016 1:00 PM
Conference Room – Property Tax Dept. State Capitol**

Meeting notes:

Present- from State Tax Department- Shelly, Marci, Dustin, Kim, Linda L. and Ryan

Present from NDAAO- Paul H., Brenda, Linda M., Ben H., Don, Sandy F., Dean, and Amber on phone

1. Winter Workshop (Feb 16-17) Possible Topics
 - a. Centrally assessed- presented by State
 - b. League of Cities/Association of Counties – Legislative update
 - c. Sales Ratio and new State upload- discuss commercial sales ratio also
 - d. Farm exemption – income verification form
 - e. Pickett- Industrial Properties
- Sandy will work on a schedule and work with State on credit allowed
2. Linda L. discussed the webinars that are being developed in conjunction with Association of Counties- each webinar will be about 20 minutes long and will discuss the items you should be working on in the next month. They will be on file with Association of Counties to go back and review.
3. Legislative Issues
 - a. Farm Residence Exemption- after much discussion regarding verification of income and how to best to accomplish this it was decided the group would work together to create an attachment or affidavit to go with the application to provide verification of income. Amber explained her process and she does audits all summer. Maybe able to use for 2107 but to have it for 2018 for sure. Could discuss at Winter Workshop. Linda M. needs to provide a list to Linda L. of the members, so they can be in contact. If the form could be update to include the income verification, legislative action may not be required.
 - b. Statement of Real Estate Consideration - the 2013 bill sponsor on the confidential sales is on board to sponsor a bill to remove the option of reporting to the State Board of Equalization on the deed.
 - c. Release of digital copies of records- we would like to see a fee schedule to provide consistency and to be able to recoup costs of some of the expensive files that are being provided free to people who are selling them for profit. The recorders have the fee schedule in statute and are currently working to revise them. It was decided to pursue this separately from the legislative side- maybe not be best to have in statute. Aaron at Association of Counties would be a good resource.
 - d. Notice of Increase- would like to see the language changed regarding the word delivered- would like to see postmarked as the alternative- we have control when we mail and not when delivered. Change in all the areas- County, city and township. Hopefully included in the housekeeping bill. Truth in Taxation- Linda discussed a

proposal that everyone is sent a form that resembles a tax statement showing an estimate of the tax based on the proposed budgets. Would require a shift in the calendar. Would be very confusing to the taxpayers.

- e. State Board of Equalization values- as on Association we do not feel we are always in the loop, if we don't know there will be an appeal at the State Board, we don't have the opportunity to present information. Linda L state assessors/tax directors should be involved in the investigative level. We would like to see another level of appeal so that both sides got a chance to present. Upon discussion, it was decided if there was a deadline to file an appeal to the State Board we would know who is appearing and be able to prepare and present info to justify our position and we should have better interaction throughout the process. State would like to see the Board finish on time so it can all be processed in time for the State Board. We also discussed the time frame of holding equalization meetings- the county has the first 10 day in June, while the city and townships are restricted to the first Tuesday and Monday in April unless they share on assessor. It would be nice if the cities and townships had some leeway with the scheduling of the commissions and boards.
 - f. Truth in Taxation- Linda L. brought up a new form being proposed that looks like the tax statement- it would show a tax estimate based on the proposed changes with the proposed budgets. Would have to shift calendar and would be confusing to the taxpayers.
 - g. Sales Ratio- discussed the difficulties of having 30 sales in the commercial sales ratio. The State is open to ideas on how to change the requirements to make it better. Having a study was suggested and asking our members at Winter Workshop if they have any ideas. One ideas discussed was sharing sales in like jurisdictions.
 - h. State approved list of modifiers- decided it would be a better fix to have a group in our association work on the guidelines and this could be incorporated in the publication of the State.
- Linda L. suggested we meet more often so we continue to work on the goals we discussed. Offered to set up a conference call if that would work better for us.
 - Had a discussion of proration of the homestead credit- credit goes with the individual not the property
 - Discussed charitable structures under construction- they are not exempt until they are occupied and used for the charitable use
 - Dean made a motion and Brenda second to replace the old library material with IAAO books up to \$500. There will be a review of the IAAO classes to see which books would be most helpful and the goal would be 5 books for 2 that are selected for a total of 10 books up to \$500. Motion passed
 - Meeting Adjourned.

Submitted by Brenda Johnson