

# 2025

# COPY

## Record of the Proceedings of the Board of Equalization of the City of Rutland, Sargent 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 consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city within the first fifteen days of April of each year. The executive officer of the governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. If 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. If the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the city auditor at least ten days before the 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 the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized must 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 property upon the roll by increasing or diminishing the assessed true and full valuation thereof as is reasonable and just to render taxation uniform, except that the board may not increase the valuation of any property returned by the assessor to an amount that results in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment without first giving the owner or the owner's agent reasonable notice and opportunity to be heard regarding the intention of the board to increase it. All complaints and grievances of residents of the city must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessments of any real property and complaints by others with reference to any assessment made after the meeting of the city board of



equalization must be heard and determined by the county board of equalization. The board shall comply with any requirement for notice of an assessment increase under section 57-02-53.

**57-11-04. Application for correction of assessment.**

During the session of the board, any person, or the attorney or agent of any person 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 real 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 may change or alter any assessment. Neither may 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 does 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 City Board of Equalization**

The Board met at the office of Rutland City at 5 o'clock p.m. April 7, 2025.

Council there and present those as listed: Mayor Michael Mahrer, Council Members Bill Anderson, Rodney Erickson, Delores Lysne, Lori McLaen, City Auditor Deborah Banish, County Assessor LaJuana Hayen. Rutland residents James Fust, Robert Hoflen and David Young.

Deborah Banish  
City Auditor

**Minutes of the Proceedings:**

Sargent County Assessor Hayen explained that due to State ratio requirements all County property taxes were again increased with an average of 10-15%. This is primarily due to home sales higher than their valuation. The State offered a \$500.00 credit to property owners again this year; application for that credit was due before April 1.

McLaen/Lysne moved approval of the Homestead and Veteran Credits as presented by the County Assessor. Motion carried unanimously.

Erickson/Anderson moved approval of the Assessment Books as presented. Motion carried unanimously.

Anderson/Lysne moved approval of the changes in valuation as presented by the County Assessor. Motion carried unanimously.

The Board of Equalization meeting adjourned at 5:20 p.m.

I hereby certify that the following is a correct transcript of the proceedings of the City Board of Equalization of Rutland City, Sargent County, North Dakota. In Testimony Whereof, I hereunto set my hand this 7<sup>th</sup> day of April, 2025.

Deborah J. Baniish  
City Auditor Signature

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ASSESSOR'S RETURN OATH

State of North Dakota     )  
County of Sargent        )ss.

I, \_\_\_\_\_, Assessor of \_\_\_\_\_ City in said County and State, do solemnly swear that the book to which this is attached contains a full list of all real property (or personal property, as the case may be) subject to taxation in said Township, so far as I have been able to ascertain the same, and that the assessed value set down in the proper column opposite the several kinds and the description of property is in each case the true and full value of such property to the best of my knowledge and belief (where the assessment has been corrected by the Township Board, except as corrected by the Board), and that the footings of the several columns in said books and tabular statement returned herewith are correct, as I verily believe.

\_\_\_\_\_  
Assessor

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Sargent County Auditor



City Completes:

State of North Dakota

County of Sargent

City of Rutland

)  
) ss.

We, the undersigned Council of the City of Rutland in said County, do hereby certify that we, and each of us, attended at the office of the City Auditor of said City on the day set forth in the notice given by the Assessor of said City, and that we then and there remained in session the whole of said day as a Board of Review.

Witness our hands this 7<sup>th</sup> day of April, 2025.

\_\_\_\_\_  
Council Member Signature

\_\_\_\_\_  
Council Member Signature

Delores Lipsue  
\_\_\_\_\_  
Council Member Signature

[Signature]  
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Council Member Signature

[Signature]  
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Council Member Signature

[Signature] Chairman