

**OFFICIAL PROCEEDINGS**  
**Board of City Commissioners acting as**  
**Local Board of Equalization**  
**May 4, 2016 5:00 pm**  
**City Hall – Williston, North Dakota**

1. Roll Call of Commissioners

COMMISSIONERS PRESENT: Tate Cymbaluk, Chris Brostuen, Brad Bekkedahl, Deanette Piesik and Howard Klug

COMMISSIONERS ABSENT:

OTHERS PRESENT: John Kautzman, Chief Lokken, Pete Furuseth, Darcy Anderson and County Support Staff

Mayor Klug presented a quorum.

2. Present Assessment Roll and Related Paperwork  
Darcy Anderson, City Assessor presented the commission with Assessment Roll and related paperwork.

Darcy Anderson, City Assessor presented the following:

3. Present Annual Report

North Dakota Statute for residential and commercial property states that property shall be assessed at 100% of True and Full Value. True and Full Value is defined as the market value if any, the earning capacity if any, and all matters that affect value. Each City and County is checked yearly as to its True and Full Value by the State Board of Equalization through a method called Sales Assessment Ratio. The Sales Assessment Ratio is a statistical measure of actual assessment to actual sales price. For 2016 the State Board of Equalization will consider any ratio that exceeds 90% and is below 100% to be 100% of True and Full Value. The time periods of the assessment season are very important and have probably been the major cause of problems in past years. The 2016 assessment is based on the statistical evidence of the 2015 market year. Therefore, the True and Full Value which is put on residences and businesses each February is the assessment that is used for the entire tax year. Values may have decreased or increased by the time the taxpayers receive their tax statements in December and often between the settings of the value and this meeting. If a property sale is significantly higher or lower than the True and Full Value, the assessor's office makes every effort to contact the buyer or seller to find out the conditions surrounding the sale through phone calls and questionnaires. There are many reasons the assessor can reject a sale and not use it in the analysis for the following year – family sale, not offered on the open market, unknown major remodel, etc. Unfortunately getting this information is often difficult. If a property owner does not respond to the assessor's office, the assessor has no choice but to accept a sale as a valid market sale. The assessor's office analyzes many different aspects of every property including but not limited to: year built, square footage, style of home, quality of construction, condition, location, etc. This information is then used to place the assessments for the current year. All residential and commercial properties within the City of Williston were assessed within the CAMA

system for 2016. Due to North Dakota State Statute a Notice of Increase was sent to any property owner in which the property increased 10% and a minimum of \$3000 in value. There were 443 notices sent out for 2016 (compared to 5030 notices in 2015).

Despite the oil market's decrease over the last year, residential sales prices remained steady. Many new homes were completed in 2015, though the number of houses with building started in 2015 declined sharply. Sales prices stabilized over the year with the average sale price being \$271,793 during 2015 (approximately 4% higher than last year). There were 142 useable residential sales in 2015. These 2015 sales are what the 2016 assessments are based upon. The sales have been assembled into a ratio study which is attached within the report. Residential properties in Williston sold, on average, 5.5% higher than they were valued. In an attempt to determine where changes were needed, sales were analyzed by class, style and story. Adjustments were made based on this analysis so all classes of homes fall within the tolerance window allowed by the State. Residential True and Full Value increased approximately \$56,454,290. Approximately \$46,122,995 of this is based on new construction and properties coming onto the tax roll from prior exemptions. The remaining \$10,331,205 is due mainly to market increases.

In commercial, the State Tax Department requires a sales study of at least 30 sales, and in the absence of adequate current market sales 2013 and 2014 data was considered. The True and Full Values of the prior year sales were adjusted to 2015's True and Full Value. All the required usable data for Williston has been assembled into a ratio study which is attached within the report. The overall commercial ratio is 96.5%. Of the 34 sales considered "usable" to be included in the ratio study, 6 sales occurred during 2015. Analysis of these 6 sales indicated a ratio of 90.6%. The Income Approach to Valuation was applied to apartment buildings across the city. Questionnaires regarding income and expenses were sent out and based on the information returned, we applied the valuations. Apartment buildings on average were reduced 27% from 2015's valuation. Commercial True and Full Value increased approximately \$82,385,600. Approximately \$226,412,300 of new construction and exempt expiring properties was added to the commercial valuation of the city.

Agricultural lands are not valued in the same manner as residential and commercial properties. Meaning, Ag land is NOT assess at True and Full or Market Value. Ag land is valued by NDSU based on a computer model, and, by law, becomes the True and Full Value. The model incorporates production of the soil type, a capitalization rate and cost of production index. All of the Ag land in Williams County is digitized by the GIS system and is valued by soil type by Productivity Index with adjustments made for fenced pasture, saline, alkali and inundated land. Updated soils maps were made available by the USDA Natural Resource Conservation Service. Unfortunately, when we digitized these new maps into our GIS and tax system, an incorrect productivity index was applied, affecting the price per acre. Discovery of this error was not made until after the majority of townships had their local equalization meetings. However we are able to correct this error at the County Board of Equalization meeting June 2<sup>nd</sup> and new value notifications will be sent out.

#### 4. Present Recommendations

##### A. Commercial

It is recommended commercial property be left, as a class, at the level presented. In reviewing the Ratio Adjustment Worksheet in the presented report, line 9

indicates a Plus 9.53%. This means that commercial property is assessed at 91.3% of market and would need an increase of 9.53% to reach the statutory level of 100%. The State Board of Equalization allows a 10% tolerance level.

B. Residential

It is recommended residential property be left, as a class, at the level presented. In reviewing the Ratio Adjustment Worksheet included in the presented report, line 9 indicates a Plus 4.91%. This means that residential property is assessed at 95.32% of market and would need to increase 4.91% to reach the statutory level of 100%. The State Board of Equalization allows a 10% tolerance level.

C. Agricultural

This will be taken care of at the County meeting.

Ms. Anderson reviewed the sales ratio reports included in the presented report including vacant land, commercial buildings and residential. Commercial sales ratio includes physical property only, not business information. Sales prices are received from the filed deed but often sales marked as confidential, are not received by the County as the final form may not have been completed and sent to the state. In addition to the full list of residential sales, lists are also broken down by age categories of homes built prior to 1950, 1950-1999 and 2000-2015. This is due to the style and quality of the build, not the age. Ms. Anderson will research how other County's determine their categories. The 2016 residential ratio is 95.32% and commercial ratio is 91.30%. The amount of tax to be collected is calculated by dividing the budget by the taxable valuation. Mobile home court occupancy is at 91% and includes all lots with a mobile home placed on it, whether occupied or not.

Mayor Klug opened the public hearing.

5. Open Public Hearing

A. Audience Comments & Protests

Connie Hval spoke regarding her property located at 7400 3<sup>rd</sup> Avenue East. This is a 10-acre piece of property valued at just over \$4,000 per acre, which is a 45.8% increase. There are four parcels totaling 20.25 acres with 18 acres used as pasture and the house sits on 2.25. When compared to the neighboring 120 acres, which is pasture, but has never been used as pasture, that land decreased 22% and is being assessed at \$253 per acre. Ms. Hval indicated her valuations range from \$2800 to \$17,000 per acre, which is a .67 acre tract of land that was purchased to meet the 5-acre minimum to maintain horses on the property. Ms. Hval would like to see the value of the land taxed lower due to it being used as pasture with no future plans for change. Ms. Anderson explained 1-acre of the 10-acre parcel where the house sits was increased in value as it was felt \$3,000 was not a high enough. Ms. Anderson confirmed the .67 acre tract of land will be added to the list of corrections. She also clarified her office decided to follow the pattern that was set last year of a 5% increase annually since it was annexed. This land has never been valued as the same as agricultural land even prior to annexation.

Raymond Melendez spoke representing Kenneth J. Klekamp, Hoenkey Classic and Willkota Properties LLP in reference to the Stony Ridge condominium development and assessments for 2015. The properties were purchased in 2014 at an average of \$190,000 per unit. The current assessed values range from \$225,200 to \$231,800. Mr. Melendez is representing about 38 units in total

located at 3600 33<sup>rd</sup> Avenue West. An appraisal was performed for Willkota Property Partnerships in conjunction with First International Bank who requested the appraisal. Based on the appraised value done in January 26, 2016, it is showing the valuation of the property at current market conditions at about \$166,666.67 per unit. Willkota Property Partnerships are appealing the valuations of \$231,800 and \$225,200 currently assessed on the units. The Klekamp property which consists of six units has an assessed value of \$225,200 and the Hoenkey Classic and Willkota properties were both assessed at \$231,800, where there are a total of 32 units. The \$166,666.67 is a blended appraised value on the Willkota property. The appraisals were completed by Rasmuson Appraisal Consulting, Bruce Bibow. It was noted the appraisal was completed January 2016 and the information for assessed value goes through December 2015. It was also noted the actual appraisal began in 2015 and Mr. Melendez will check on the official request date of the appraisal. Mayor Klug stated we would return to this time.

Ronica O'Dwyer spoke representing Branson Development and Tri Land Holdings. Tri Land Holdings has two parcels on 9<sup>th</sup> Avenue West (Badlands Town Center) with the property on the north end assessed at \$568,600. This increase is for 2016 with the reason noted as new construction, which was finalized on this property in 2014. The second parcel, which is the southern portion of the property (parceled in half), was assessed \$1,466,000 for new construction, which did take place building a 6,000sq. ft. building for the government. Ms. O'Dwyer requested information on how this assessment was calculated as it exceeds the cost of construction. Per Ms. Anderson, interior remodeling was done on the first property valued at \$350,000 and \$15,000. The second parcel that increased to \$2.9 million dollars is the Chinese restaurant at 910 42<sup>nd</sup> Street. The Post Office parcel breakout has not been finalized through the County Assessor office yet. Ms. O'Dwyer does have an appraisal of the 910 42<sup>nd</sup> Street property that was completed in the last year which shows a lower value, performed by CBRE out of Minneapolis that she believes is \$2.4 million. Discussion ensued on private appraisals coming into this process which cannot be used for this process as there are multiple reasons for appraisals. The assessor's office could supplement an appraisal in the analysis if there wasn't enough data from four years of commercial data. It is important to be equitable across all properties in the city and use the system in place by state law. The third property being represented is Arctic Apartments located on 53<sup>rd</sup> Street East. Each building is a 42-unit three story complex with the first one built in 2012 and the second in 2013. These buildings are identical and the City valued them at \$7,047,900 in 2015. An appraisal was completed in April of 2016 for financing purposes. There was a reduction in the valuation for 2016 which brought the two complexes of 84-units total to a value of \$10,133,000. The appraisal completed by CBRE came in based on the income evaluation approach \$6,600,000 for both complexes putting each unit at approximately \$83,000. Per Darcy Anderson every apartment building with four units or more had the income approach valuation applied to them by state statutes. Questionnaires were sent to every apartment owner and those received back were analyzed for averages, with age and type of construction being differentiated, and then applied to the valuations. Using the income approach, apartment units went down 27% on average from 2015. The apartment buildings in question went down 41% and 32% from 2015. These went from \$8.6 and \$7.4 in 2015 to both being \$5.066 for 2016. Ms. O'Dwyer indicated she can provide income verification, rent rules and costs to build. Per Ms. Anderson, the questionnaire was not returned for this property and at this time reassessment is not an option as every complex would have to be reassessed. Legal

Counsel did not think this could be done legally at this point. Ms. O'Dwyer noted they were approached in 2014 and 2015 with options to sell but never close to the \$7 million spent on construction. It was noted that until properties come on the market at a lesser valuation and are used as a sale that can be in the statistical analysis, the declines are not seen. It should be noted the income approach is always balanced by the sales ratio and location is not always taken into consideration as a devaluing factor. These are mixed use units with most leases locked in for 5 years within 3% of the market before construction was completed.

Ethan Horn with Ryan Tax Property Services on behalf of several property owners including apartments and hotel buildings. Mr. Horn provided an appraisal performed by CBRE for the North Gate apartment complex owned by S&B Williston Properties, LLC. This appraisal takes into account the sales, as well as, the income approach. The income approach is used as an indicator of value and has been cross checked by the sales comparison approach.

Commissioner Brostuen left the meeting.

Discussion raised that North Dakota does not allow and will not accept a system of only using an appraisal approach. The State Board of Equalization has to accept what is passed on to them from the City and County and that is the purpose for using the income approach with the cost or sales ratio. Appraisal information can be brought into testimony but there is more to the process to be accepted at the state level. Mr. Horn did indicate this property was taken to the state level and during the process an individual appraiser was assigned from the state tax commission to review and within the review last year they came to the basis of value based on the income approach. This property was under construction during last year's assessment and when brought to the state level they did bring in the income to approach value. Mr. Horn reviewed the appraisal distributed to the Commissioners which provides the concluded market value of the property including a sales comparison approach, as well as, an income capitalization approach which ranges from \$25,680,000 to \$28,500,000. Within this approach the cost approach was not done so the land assumption of value was not done. When looking from the overall economic unit, they'll concede to a land value as they were looking at a total economic unit value. Within the income approach to value it's looking at the land, building and improvements as a whole. The role of the equalization meeting is to be equitable across all properties across the city. The biggest concerning gap at this time between the assessors approach and their approach is the rent. Based on the survey, extensive evidence shows the estimate is overshoot the estimate of rent for valuation. Ms. Anderson confirmed 39 properties returned the voluntary questionnaire and North Gate did not respond to which Mr. Horn explained as a representative on behalf of North Gate, he is not able to provide an answer as to why they did not respond. North Gate's disagreement within the income approach is the rental rates that are being applied within the income approach. Mr. Horn reviewed the summary of comparable rents included in the appraisal report distributed. Surveys were completed within the appraisal to determine the appropriate market rent as of this date of value which is January 7, 2016. The summary of value conclusions shows a sales comparison approach of \$28,500,000. Ms. Anderson indicated this parcel was not included in the download. If the cost and sales were applied for apartment sales last year, it would be about \$46,000,000 for this complex. North Gate also has concern with the data as it was not provided and with concessions the effective rent could be significantly lower than the quoted rent. Mayor Klug and Ms. Anderson confirmed the

rental rate used in the valuation was determined based upon the questionnaires that were returned from property owners. The apartment industry requested this analysis approach be used which was accommodated as best it could, based on the data returned.

Mark Irby spoke on behalf of The Retreat on 7<sup>th</sup> Street. The Retreat was assessed at \$145,000 a unit while still under construction. Mr. Irby's concern was being assessed on income approach vs. land only, as no certificate of occupancy had been received until after 2016. It was confirmed that February 1 is the date for determination of the percentage of completion of the project in North Dakota. Ms. Anderson confirmed a higher cap rate was applied to this property because it was not finished. When there is construction being done as of February 1, the rate is determined based on the following guidelines of what has been constructed: foundation 10%, studded 25%, outside complete without interior finished 75%. Mr. Irby shared his concerns with the use of the income approach with his property being assessed at a rental rate of \$2,600 when his will be \$1,400-\$1,450 for a 2-bedroom. It is Mr. Irby's view that the rents collected/ reported were rental rates that reflected leases started in 2014 and that a picture of market rent should be the asking rental amounts for the last quarter of the year as this is the projected rental rate. Williams County uses a rate based on a full year while appraisers use a cap rate during volatile markets, which Mr. Irby suggests be done. The sales comparison approach could also be applied but during a volatile market there are adjustments that apply due to market conditions. Mr. Irby is asking for the value of this property to go from \$35,000,000 to \$15,000,000 and that rents used for income approach are from October, November and December. It was noted this is the first year Williston has used the income approach, which was used for all properties including those under construction with no rentals. Mr. Irby stated it is a volatile market and a challenge to do this work but he would appreciate some consideration in looking at his parcel for an adjustment.

Mayor Klug called for a break.

Mayor Klug reconvened the meeting.

Ethan Horn spoke again on behalf of six additional properties. He stated his concern is to allow this to be recognized that they are in attendance on appeal and to be able to move these forward. Out of respect for time, he also stated that if it is the assumption that no reductions will be made at this time, he is happy to have these pushed forward to the next level of the process and have it be noted they are in appeal. These properties include two hotels and six apartment complexes. In regards to the apartment complexes' he has income approach data that has acquiesce to all of the assumptions of the assessor's office with more accurate market rent not within and post of the questionnaire. The approach he provided for the hotels is evidence of the negative downturn for these properties and market reports that show revenue per available room that are declining by 50% and broker's opinions of property values. It was reaffirmed that sales of commercial buildings over the last three years are what has to be used for comparison in the valuation of hotel properties. Ms. Anderson did indicate they do adjust the true and full value to reflect the current year. The issues of reportable and usable sales statistics and the limited size of this market not meeting the requirements of the state for minimum number of sales for a single year were discussed. The system is set up that so that without enough commercial sales higher valuations are being used from previous years and on the downturn it could be lower valuations due to a lack of sales. This is something that only be fixed by state statute.

Raymond Melendez spoke again representing Klekamp, Inc. in reference to two units at Stony Ridge which are two-story second floor units with a one car garage on each unit and 1,237 square feet. There was a drop in price with one sold at \$229,000 and one at \$219,000. The unit staff previously referenced being sold at \$280,000 was classified as condos but was setup as a townhome on a 4,326 square foot lot substantially different from condo units stacked on one another. He is willing to discard the appraisal he originally brought forward and discuss the facts and the five sales that have taken place of these properties. These include the one staff indicated at 2112 Main Court and another at 1918 1<sup>st</sup> Avenue which sold in May for \$184,900. The collective average on this particular property over the last 17 months is an average of \$192,615.38 with assessed values of \$225,200 and \$231,800. At this time Mr. Melendez is asking for a relief and compromise, taking into account the total sales in the last 17 months, in reducing the assessed value. These sales have taken place since the initial purchase in December 2014 and there have been no sales in 2016.

C. Formal Protests Received Prior to Equalization

Ms. Anderson presented the formal protests to the commission. Prairie Pines at the Ridge a 330 apartment unit, Site West Properties #3, Schlumberger and Dowell Schlumberger, AMF Turboscope, NOV Turboscope, WHC – Grandma Sharon's, Doc Holliday's and JDubb's.

It was brought up for discussion again that the common theme among the rental properties appears to be that the income approach should have been weighted higher, or been the only weighting factor, not cost and sales and Ms. Anderson confirmed this is accurate. Clarification was asked as to whether or not the state requires us to use both methods or would they accept only the income approach for valuation and Ms. Anderson confirmed they would accept income approach only but that she would have to submit 30 sales and the ratio between last year and this year's total assessment would have to fit that ratio. This is the first year for using the income approach which has to be tempered through the sales. The income approach, with matching appraisals, could be used if there were no sales for the previous four years.

The Renaissance on Main is protesting because they have not received their final approval for Renaissance Zone exemption at the state level as they are not finished with landscaping. Morgan Saliny is protesting the value of a residence. This home had been updated without knowledge of the assessor and when the sale came through at a higher rate, it was discovered the condition of the home had been improved significantly so changes were applied. The following protest was read aloud: "The seller had built the property and then leased the land under it to an oil company. This transaction represents the buyer's purchase of the building, as well as, as the assumption of the \$90,272 per month responsibility of the land lease to the seller. Initial lessee of the land and building does not wish to have a long-term interest in real estate in Williston. The buyer was interested in that business as a high return tenant". This protest also included an attestation that the rental income has declined.

It was requested to go back to Mr. Irby's property and clarification was asked as to whether or not there was room for adjustment of buildings under construction or do the percentages stated earlier follow state statute. Ms. Anderson confirmed

under the standard of 75% completion, the outside is completed as is the interior drywall and yes there is a way to make adjustments to the cap rate to reflect the incompleteness. Ms. Anderson indicated a cap rate of 18% was used for Mr. Irby's property and Mr. Irby stated a cap rate of 11% was used. Discussion held on how each got to their numbers. Commissioners will deal with this issue and whether or not this formula was equitable on this property following the public hearing is closed.

6. Close Public Hearing

Mayor Klug closed the public hearing.

7. Board Actions Regarding Public Hearing

A. Individual Actions – Audience Comments & Protests

1) Connie Hval – 7400 3<sup>rd</sup> Avenue East

**Motion by Bekkedahl, Seconded by Cymbaluk to approve a correction to the Connie Hval property pointed out in the public hearing that the .67 acre parcel referenced at \$11,000 per acre valuation be corrected to \$3,000 per acre valuation.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

2) Stony Ridge – 3600 32<sup>nd</sup> Avenue West

**Motion by Cymbaluk, Seconded by Bekkedahl to keep as presented by the Assessor.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

3) Tri-land Holdings – 9<sup>th</sup> Avenue West (Badlands Town Center)  
Confirmed was asked for and received from the Assessor that these parcels included tenant build-out in and new construction completed by February 1.

Arctic Apartments – 53<sup>rd</sup> Street East

**Motion by Cymbaluk, Seconded by Bekkedahl to keep the dollar amounts as presented by the Assessor for all of Tri-land's holdings.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

4) The Retreat – 3602 7<sup>th</sup> Street  
Further discussion held on the system and percentages used by both the Assessor and Mr. Irby. There are two properties with similar completion rates.

**Motion by Bekkedahl, Seconded by Cymbaluk to affirm the current ruling and ask staff to bring back to the County for further consideration based on tonight's discussion.**

Mayor Klug asked the Assessor to take 52% of \$35,000,000 which is \$18,500,000 and apply the additional percentage with an equitable cap rate on both properties. Commissioner Bekkedahl clarified the intent of his motion is what is on the books stands. If staff can bring forward a recommendation to the County that is equitable that applies to all properties and that they agree with, allow them to do that within the scope of what they are allowed to do. Mayor Klug further clarified he would like the Assessor to look at the apartments that are not completed with a different number, both of them 17.92% stays. If there is some way of reducing that, because they are not up and operating, the number should change.

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

- B. Individual Actions – Formal Protests Received Prior to Equalization  
Mayor Klug asked for and received confirmation from the Assessor that of the 20 properties, staff has recommended no changes.

**Motion by Bekkedahl, Seconded by Cymbaluk to affirm the decision of the Tax Equalization Office.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

8. Corrections and Changes  
Ms. Anderson reviewed the nine corrections listed in the 2016 report.

Mayor Klug asked the Commissioners to go back to page five of the 2016 report and make the motion as should be presented for 7B.

**Motion by Bekkedahl, Seconded by Cymbaluk that a finding be made that the comments and protests as noted in the minutes have been reviewed by the City of Williston Board of Equalization.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

**Motion by Bekkedahl, Seconded by Cymbaluk that a finding be made that the corrections and changes as noted in the minutes have been reviewed by the City of Williston Board of Equalization.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

## 9. Exemptions

**Motion by Bekkedahl, Seconded by Cymbaluk that a finding be made that all exemption applications have been reviewed by the City of Williston Board of Equalization and find them proper as presented or corrected as noted in the minutes.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

## 10. Homestead Credit Applications

**Motion by Bekkedahl, Seconded by Cymbaluk that a finding be made that all Homestead Credit applications have been reviewed by the City of Williston Board of Equalization and find them proper as presented or corrected as noted in the minutes.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

## 11. Veteran's Credit Applications

**Motion by Bekkedahl, Seconded by Cymbaluk that a finding be made that all Veteran's Credit applications have been reviewed by the City of Williston Board of Equalization and find them proper as presented or corrected as noted in the minutes.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

## 12. Office Personnel Properties

**Motion by Bekkedahl, Seconded by Cymbaluk that a finding be made that the valuation of properties owned by employees of the Williams County Tax Equalization Office have been reviewed by the City of Williston Board of Equalization and find them proper as presented or corrected as noted in the minutes.**

**AYE: Cymbaluk, Bekkedahl, Klug**

**NAY: None**

**ABSENT AND NOT VOTING: Brostuen, Piesik**

**CARRIED: 3-0**

## 13. Findings &amp; Motions

**Motion by Bekkedahl, Seconded by Cymbaluk, that a finding be made that all classifications of property have been reviewed and find them proper as assessed or corrected as noted in the minutes**

**AYE: Brostuen, Piesik, Klug**

**NAY: NONE**

**ABSENT AND NOT VOTING: Bekkedahl and Cymbaluk**

**CARRIED: 3-0**

**Motion by Bekkedahl, Seconded by Cymbaluk, that a finding be made that all classifications of property have been reviewed and find them proper as assessed or corrected as noted in the minutes**

**AYE: Brostuen, Piesik, Klug**

**NAY: NONE**

**ABSENT AND NOT VOTING: Bekkedahl and Cymbaluk**

**CARRIED: 3-0**

**Motion by Bekkedahl, Seconded by Cymbaluk, that the corrections and changes be made as noted in the minutes**

**AYE: Brostuen, Piesik, Klug**

**NAY: NONE**

**ABSENT AND NOT VOTING: Bekkedahl and Cymbaluk**

**CARRIED: 3-0**

**Motion by Bekkedahl, Seconded by Cymbaluk, based on the preceding findings and a thorough review of the Assessment Rolls and Statistical Reports, the City of Williston Board of Equalization declare the City of Williston Assessments for the 2016 Equalized as assessed or corrected as noted in the minutes**

**AYE: Brostuen, Piesik, Klug**

**NAY: NONE**

**ABSENT AND NOT VOTING: Bekkedahl and Cymbaluk**

**CARRIED: 3-0**

14. Adjourn

**Motion by Cymbaluk, Seconded by Bekkedahl to adjourn the meeting.**

**UNANIMOUS BY VOICE VOTE**

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Howard Klug, President  
Board of City Commissioners

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John Kautzman, City Auditor