APPROVED MINUTES

A meeting of the City Council of the City of Carrington was held on Tuesday April 02, 2024, at 6:30 PM at City Hall. Mayor Thomas Erdmann presiding.

The Pledge of Allegiance to the flag was recited.

The following members of council and city departments were present: Troy Roundy, Neil Fandrich, Chase Pederson, Tyler Hoggarth, Trygg Olson, Doug Smith, and Jennifer Gast.

Absent: PWD Wolsky, Police Chief Bittmann, and Attorney Ryan. Also present: Karen Evans, Peggy Bickett, Dave Pollert, Becky Hagel, Ryan Zink, and Shawn Neumiller.

A motion was made by Roundy, seconded by Fandrich, to resolve as a City Council into a Board of Equalization. All voted aye. Motion carried.

City Assessor and Foster County Tax Equalization Director, Karen Evans, explained the values as presented. There were 594 notices of increase letters sent for tax year 2024. In order for a property owner to receive the notice of increase letter, an increase of \$3,000 AND at least 10% over the prior year's value has to occur. The median sales ratio was 82% in the city of Carrington and, in the county overall, it was 83.55%. Sales ratios ranged from 64.45% to 173.71%. Vacant lot sales indicated that the land value in the city of Carrington was not where it should be and land value was increased from \$200/front foot to \$250/front foot. This change affected many residents as most city lots are valued at \$200/front foot. The change in lot values ranged from 16.667% and 33.333%. In addition, because the median sales ratio for the county was 84%, and because the increase in land value did not bring the sales ratio into compliance. the manual level was adjusted from 145 to 160 that resulted in an increase in each residential structure. This county-wide increase was not an across-the-board increase but ranged from -10.769% (property in Bordulac) to 10.714% to bring the county overall median sales ratio to 92.33%. The value increases in land and in structure are not additive.

Commercial property values have not changed since 2020, but are reviewed each year. This year there were 17 commercial sales for which the median sales ratio was 76.73% and an adjustment was required.

All residential parcels with structures had changes in the city. The value for the city of Carrington in 2023 was \$179,429,300 and the value for the city of Carrington in 2024 is \$194,779,400. The value of residential property (land and structures) in the city for 2023 was \$106,096,800 and in 2024 it is \$117,895,000. The value of commercial property (land and structures) in the city of Carrington in 2023 was \$73,277,400 and in 2024 the value of the same is \$76,829,400. The value of exempt properties in 2023 was \$373,000 and in 2024 will be \$536,600.

Mayor Erdmann opened the floor to hear any protests from residents. Residents in attendance asked questions and received clarification from Karen Evans and some will require additional follow up.

A motion was made by Pederson, seconded by Olson, to certify the values as presented. The following voted in favor: Smith, Pederson, Roundy, Fandrich, Hoggarth, and Olson. Against: None. Motion carried.

A motion was made by Smith seconded by Pederson, to recess as a Board of Equalization and reconvene as a council form of government. All voted aye. Motion carried.

There being no further business on the agenda, a motion was made by Roundy, seconded by Olson, to adjourn. All voted aye. Motion carried.

Adjourned at 7:11 PM.

Jennifer Gast, City Auditor

Thomas Erdmann, Mayor