## PROCEEDINGS OF THE FOSTER COUNTY BOARD OF COMMISSIONERS June 4th, 2025

At 6:00 pm, Madam Chair Hagel called the Foster County Board of Equalization meeting to order. Roll call included Commissioner Becky Hagel, Commissioner Alan Scanson, Commissioner Paul Roller and Commissioner David Utke. Also present was Foster County Auditor/Treasurer Ellen Roundy (via phone), Foster County Tax Director Karen Evans, Foster County Clerk of Court Danielle Koepplin, Randy Leadbetter, Szilvia Yuja, and Dr. Ben Garr.

Foster County Tax Director, Karen Evans, provided information on notice of increases that were sent out throughout the county. The median sales ratio must be between ninety and one hundred percent. The residential median sales ratio was eighty-seven percent in the City of Carrington and eighty-seven percent overall in Foster County. The sales ratio for the County with the increases bring the sales ratio to ninety percent. Vanguard provided an updated 2020 manual that significantly affected the value of commercial property. The estimated range of increase to commercial property is forty-five to sixty-five percent. The sales ratio for the County with the adjustment to comply brings the sales ratio to just shy of ninety-four percent. There was no change made in ag land values. For the 2026 tax year, separate mobile home tax statements will not be mailed.

Resident Randy Leadbetter approached the BOCC about his property being considered all commercial property. He stated that his parcels of land include commercial, ag, and residential property. Evans will assess the property and have further discussion with Mr. Leadbetter. Resident Szilvia Yuja approached the BOCC and asked Karen Evans a few questions on how her valuation is determined. The property valuation card will be sent, and further questions and concerns will be discussed with Evans. Resident Dr. Ben Garr approached the BOCC about the increase in his commercial property. A property valuation card will be sent, and further questions and concerns will be discussed with Evans. This concluded concerns from property owners present at the meeting. Commissioner Scanson motioned to certify the values as presented seconded by Commissioner Roller. All voted aye and the motion passed.

With no further business, Madam Chair Hagel adjourned the meeting at 6:17 pm.	
Danielle Koepplin	Becky Sue Hagel, Madam Chair
Foster County Clerk of Court	Board of County Commissioners