

PROCEEDINGS OF THE FOSTER COUNTY BOARD OF COMMISSIONERS

June 3<sup>rd</sup>, 2026

At 8:00 am, Chairman Copenhaver called the Foster County Board of Equalization meeting to order. Roll call included Commissioner Alan Scanson, Commissioner Pat Copenhaver and Commissioner David Utke. Also present was Foster County Chief Deputy Auditor/Treasurer Hailey K Bachmeier and Foster County Tax Director Karen Evans.

Tax Director Karen Evans reported that in previous years, assessment increase notices were sent only to property owners whose assessed value increased by \$3,000 or more and by more than 10 percent; therefore, not all property owners received notices. For tax year 2026 (taxes payable in December 2026 or early 2027), House Bill 1176 requires all jurisdictions to send assessment notices to property owners.

Evans informed the BOCC that the median sales ratio has to be between ninety and one hundred percent to be in tolerance with the state. The residential median sales ratio in the county overall was 81.8% (rounded to 82%). A count-wide increase in residential structure values and an increase in lot values in the City of Carrington only were required to move the sales ratio to 89.8% (rounded to 90%). In 2025, with the change to the 2020 cost manual and with the median sales ratio being 64%, commercial property values experienced large increases. Since 2020, when the county-wide reassessment in residential and commercial property occurred, commercial property values had not changed. Evans stated they are reviewed each year. Commercial land values were not changed. The county-wide adjustments in the commercial structure values brought the sales ratio to 98.0%.

Evans explained that in 2024 (taxes paid in December 2024 or early 2025), the State implemented the Primary Residence Credit (PRC) that reduced the taxes of a resident's primary residence by \$500.00. The PRC was available in tax years 2025 and 2026 with a reduction in taxes of \$1,600.00 each year. Anyone who applies must apply each year. No transfers due to the sale of property are allowed moving forward. Evans stated a resident can apply for the PRC, Homestead Credit, and Disabled Veterans Credit. If one or a combination of credits covers the tax, those credits will be applied up to the tax on the property – can't double- or triple-dip.

No one came to protest values.

Commissioner Scanson motioned to certify values as presented or as presented with resolution of challenged values, seconded by Commissioner Utke. All voted and the motion passed.

With no further business, Chairman Copenhaver adjourned the meeting at 8:19 am.

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Hailey K Bachmeier  
Chief Deputy Auditor/Treasurer

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Pat Copenhaver, Chairman  
Board of County Commissioners