**Staff Report for 2026 State Board of Equalization**

**File No.:** 2026 – ADAMS - GAUGLER

**Prepared By:** Property Tax Division

**County or City:** ADAMS COUNTY

**Appellant:** DAVID GAUGLER

**Type of Appeal:** AGRICULTURAL VALUE

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**Appeal Issue:** Mr. David Gaugler is appealing the property value of $125,814 on parcel number 09065000, which is the Northeast quarter of Section 15, Township 131N, Range 91W.

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**Analysis:**

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**Summary of Findings:**

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**Proposal for Board Review:**

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600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

ND Tax
NORTH DAKOTA
Brian Kroshus, Tax Commissioner

## Appellant Information – State Board of Equalization

County or City: Adams County
Appellant: David R. Gaugler
Type of Appeal: Farm - Should be Exempt

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2026, and is subject to open records. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:
propertytax@nd.gov
or
The Office of State Tax Commissioner, Attn: Property Tax, Dept. 127
600 E Boulevard Ave., Bismarck, ND 58505-0599

### *Information for Property Referenced in Appeal:*

Address: No Address/Uninhabitable
Township Name: South Fork
County: Adams
Parcel ID: 09065000
Legal Description: NE1/4 Section 15 T130N R91W

### *Appellant Contact Information:*

Appellant Name: David R. Gaugler
Address: 227 W Owens Avenue, Bismarck, ND 58501
Phone Number: 701-226-8717
Email Address: d.gaugler@finleyusa.com

### *Answer the questions below that apply to the appeal:*

Are you the owner of the property of this appeal? ☒ Yes ☐ No

Did you receive a notice of increase letter from the city/township? (choose all that apply)
☒ Prior to ☐ After Township/City Equalization Meeting
☐ Prior to ☐ After County Equalization Meeting
☐ No Notification Received

* I was told by Adams County that since I do not live in the TWP I could not attend their meeting.

At which meeting(s) did you appeal your assessment? (choose all that apply)
☐ Township/City ☒ County ☐ N/A

NORTH DAKOTA
Brian Kroshus, Tax Commissioner

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***Please note NDCC § 57-13-04.3(a)(1)(2) requires appellants to appeal to the State Board of Equalization must have applied to both local and county boards.***

Has a recent appraisal been completed on the property?

☐ Yes (if yes, please attach) ☒ No

What grounds is your appeal based upon? Please check all that apply and provide supporting documentation for each selection.

☐ Factual error, that is, a data collection or clerical error.
☐ Equity and uniformity claim of discriminatory level of assessment.
☐ Belief that the valuation is inaccurate.
☒ Exemption, classification, or assessment limitation.

Please attach or email (propertytax@nd.gov) the following:

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed

**Appeal Process:**

1.) Appellant notifies the Property Tax Division of intent to appeal.

2.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.

3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.

4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.

5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting; however, public comments are not accepted.

David Gaugler
227 W Owens Avenue
Bismarck, ND 58501
Phone: 701-226-8717
Email: d.gaugler@finleyusa.com

July 26, 2026

State Board of Equalization
600 East Boulevard
Bismarck, ND

**RE: Notice of Appeal for Property Assessment**

**Property Account/Parcel Number #09065000**

To the Members of the Board,

I am writing to formally appeal the 2026 property assessment for the parcel listed above. I believe the current "true and full value" of $ 132,996.00 is excessive and does not accurately reflect the market value of the property. This excessive number appears to be caused by 3 factors:

1) An incorrect assessment of 2 acres being moved from agricultural to residential. ($15,000)
**Per the North Dakota Century Code, Section 57-02-01: Agricultural property means platted or unplatted lands used for raising agricultural crops or grazing farm animals, except lands platted and assessed as agricultural property prior to March 30, 1981, shall continue to be assessed as agricultural property until put to a use other than raising agricultural crops or grazing farm animals.**

2) An incorrect assessment of a pole barn which when completed will be solely used for farming practices/farm enterprise. ($29,677)
**The North Dakota Supreme Court in Boehm v. Burleigh County determined: The meaning of the words 'farm' or 'farm plant' must, therefore, be construed in their ordinary sense, as no contrary intention appears nor is the term explained by the statute. The definitions set forth above clearly demonstrate to us the ordinary meaning of the word. As ordinarily understood, we believe 'farm,' for tax-exemption purposes, may be defined as a rural tract or plot of ground with buildings and improvements devoted to agricultural purposes and implies the cultivation of the land under natural conditions for the purposes of production or use in aid thereof, and that the term 'agriculture' is sufficiently broad to include 'horticulture.**

3) Erosion damage caused to the land due to a fire and subsequent high winds.

**Grounds for Appeal:**

I am requesting a reduction in the assessment based on the following reason(s):

- **Market Value:** The assessment is higher than the actual market value. Recent land valuations of similar properties in my area/township suggest a value closer to $ 88,319.00.
- **Inequity:** The assessment is inequitable or unjust compared to similar properties in the same area. A pole barn with a future break area lean-to addition and NO RUNNING WATER on agricultural lands used primarily for storage of farm machinery and equipment should NOT be assessed as residential but rather should be exempt. This pole barn is simply a rebuild of an exempt structure destroyed by fire that was used solely for farming purposes for over 80 years and will continue on for that purpose!
- **Property Condition:** The property suffered extreme damage from the 2025 Cedar Creek fire. This devastation reduced the property's top marketability and value due to the loss of trees, grainery, pole barn, fences, and soil erosion that occurred from the high winds post fire.

**Supporting Evidence:**

Attached to this letter, please find evidence supporting my claim, including:

- A highlighted copy of the North Dakota Tax Commissioners' Property Tax Exemption of farm buildings and other improvements General Guidelines, provision #2. **A residence or other building located on agricultural land is exempt if used both in a farming and in a non-farming activity, provided the primary or dominant use of it is in farming.**
- Recent photograph of the pole barn demonstrating its current condition. (taken by the assessment official)
- Copy of Adams County FSA Determination Letter to provide cost share assistance to the producer (myself) for farm practices/ farm enterprise. Approved by the Acting County Executive Director on 4/29/26. This will require time, effort and farm equipment on my part to achieve! I have been part of over 100,000 tree plantings/maintenance on this farm for over 40 years and will continue in the future, with the required farm machinery stored in my pole barn!
- Copy of FSA – 578 Report of Commodities with producer as myself. This will require time, effort and farm equipment on my part to achieve! I have been part of this CRP maintenance and will continue in the future, with the required farm machinery stored in my pole barn!

Thank you for your time and consideration.

Sincerely,

**David Gaugler**

NORTH DAKOTA
Brian Kroshus, Tax Commissioner

# PROPERTY TAX EXEMPTION OF FARM BUILDINGS AND OTHER IMPROVEMENTS

## General Provisions

1. Farm buildings and improvements located on agricultural lands are exempt from taxation provided they are used as part of a farm plant.

   The land must be used for raising agricultural crops or grazing farm animals and used as part of a farm plant. A farm plant is the entire farm enterprise operated as an economic unit. If the unit contains less than 10 acres of land, the taxing authority, in determining whether the unit is a farm, must consider such things as the present use, the adaptability to use, and how similar type properties in the immediate area are classified for tax purposes.

   Agricultural property includes land on which a greenhouse or other building is located if the land is used for a nursery or other purpose associated with the operation of a greenhouse.

2. A residence or other building located on agricultural land is exempt if used both in a farming and in a non-farming activity, provided the primary or dominant use of it is in farming.
3. Buildings and other improvements located on agricultural land in unplatted areas within the boundaries of an incorporated city are exempt, provided the buildings are used for agricultural purposes and are part of a farm plant.
4. A residence or other building located on platted land within the boundaries of an incorporated city or upon railroad operating property is not exempt as a farm building. An outlot (a lot included within the boundaries of an original or subdivision plat) is platted land.
5. * A building located on platted land within an incorporated city is exempt if: (1) the building is used exclusively for the storage of harvested crops produced by the property owner or their direct relative;
   (2) the building is affixed to the platted land or; (3) the platted land was assessed as agricultural property prior to March 30, 1981.
6. Any building located on a farm and occupied or used by someone not engaged in farming is not exempt. (See number 9.)
7. A reasonable amount of land on which a non-exempt building is located must be assessed in the same classification as the building, either residential or commercial.
8. A vacant farm residence or building located on agricultural land is exempt, provided it was exempt as part of a farm plant or as a farm residence when it was last used. A vacant farm residence or building which was taxable because of a non-qualifying use should remain taxable until its active use has changed.
9. Buildings located on agricultural land used by a farmer to provide housing for that farmer's workers are exempt, provided they are used as part of a farm plant. (See number 6.)
10. Buildings and other improvements primarily used to feed chickens, turkeys or other poultry, cattle, pigs or other livestock are exempt if the enterprise is located on agricultural land.

    "Livestock" includes "nontraditional livestock", that is, any wildlife held in a cage, fence, enclosure, or other man-made means of confinement that limits its movement within definite boundaries, or an animal that is physically altered to limit movement and facilitate capture. [N.D.C.C. § 36-01-00.1].

| Prior Year | Comment | Value Type | Location | Class | Land Value | Dwelling Value | Improvement Value | M & E Value | Total Value |
|---|---|---|---|---|---|---|---|---|---|
| 2023 | | BofR | Rural | Ag Land | $87,109 | $0 | $0 | $0 | $87,109 |
| 2022 | | BofR | Rural | Ag Land | $82,931 | $0 | $0 | $0 | $82,931 |
| 2021 | | Import | Rural | Ag Land | $82,931 | $0 | $0 | $0 | $4,147 |


Photo 1 of 1 08/25/2025

**Notes:**

August 18, 2025--KR

Structures burned down in an early 2025 fire; came by to verify on August 18, 2025 & garage was being rebuilt--no building permit pulled.

20% obsolescene added to garage until complete.

5% obsolescence added d/t older concrete slab

"Lodge" does not appear to be being rebuilt yet.

NOTE:

There was never a lodge on this property and never will be.

USDA
United States Department of Agriculture
Farm Production and Conservation
Farm Service Agency
ADAMS COUNTY FARM SERVICE AGENCY
PO BOX 71
HETTINGER, ND 58639-0071
(701)567-2462

April 30, 2026

DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

Program: ECP
Application #: 19996

RE: COC DETERMINATION LETTER

Your request for cost share assistance under the Emergency Conservation Program (ECP) has been reviewed by the FSA County Committee (COC). The approved and disapproved practice statuses are summarized below.

**APPROVED PRACTICES**

**EC8-1, EC8-2**

- If you are satisfied with the approved practices, please sign, date and return the attached Cost Share Agreement Form within 15 days to your local county FSA office. Final approval of these practices occurs upon FSA's timely receipt of the Cost Share Agreement Form signed by you.
- If you are not satisfied with the practice(s) or cost share-assistance approved, you may appeal in writing to the COC within 30 days from the date of this letter.

**PRACTICES APPROVED BY COC**

| ECP Practice | ECP Practice Description | Scenario Description | Practice Expiration |
|---|---|---|---|
| EC8-1 | Field Windbreaks and Farmstead Shelterbelts Emergency Measures | 380 - Windbreak/Shelterbelt Establishment and Renovation - Renovation, Thinning or Removal of Trees and Shrubs, Machine Plant | 04/28/2027 |
| EC8-1 | Field Windbreaks and Farmstead Shelterbelts Emergency Measures | 484 - Mulching - Woven Material, Roll | 04/28/2027 |

Continued on next page.

Application #: 19996

| PRACTICES APPROVED BY COC | | | |
|---|---|---|---|
| **ECP Practice** | **ECP Practice Description** | **Scenario Description** | **Practice Expiration** |
| EC8-2 | Field Windbreaks and Farmstead Shelterbelts Emergency Measures | 380 - Windbreak/Shelterbelt Establishment and Renovation - Renovation, Thinning or Removal of Trees and Shrubs, Machine Plant | 04/28/2027 |
| EC8-2 | Field Windbreaks and Farmstead Shelterbelts Emergency Measures | 484 - Mulching - Woven Material, Roll | 04/28/2027 |

## APPROVED PRACTICES

Your request for ECP cost share assistance has been conditionally approved for the practice(s) indicated on the attached Cost Share Agreement Form and as summarized in the table labeled "Practices Approved by COC" above.

The following items should serve as a guide in completing and reporting the approved practice(s):

1. Make arrangements to install the practice(s) as soon as practical.
2. Make arrangements to obtain the necessary easements and permits to perform the practice(s).
3. Participants must install the practice(s) according to Natural Resources Conservation Services (NRCS) Standards and Specifications to qualify for the payment of the cost share assistance approved.
   Note: Fence "Repair" is exempt from the NRCS Standards and Specifications.
4. If you are unable to complete the practice(s), please notify the county office prior to the expiration date listed above. If the reasons justify an extension of time, the COC may approve a written extension request from the participant.

## Disapproved Practices

Your request for ECP cost share assistance has been disapproved for the practice(s) indicated on the attached Cost Share Agreement Form and as summarized below in the section labeled "Practices Disapproved by COC".

To request reconsideration of your cost share application, please submit a written request to the COC at the following address and explain why you believe this determination is erroneous.

Appeal rights are included as an attachment to this letter.

Continued on next page.

Application #: 19996

| PRACTICES DISAPPROVED BY COC | | | |
|---|---|---|---|
| **ECP Practice** | **ECP Practice Description** | **Scenario Description** | **Practice Disapproval Reason** |
| EC3-1 | Replacing or Restoring Permanent Fences | 382 - Fence - Barbed Wire, Multi-Strand - Replace | Upon Review of Natural Resources Conservation Service's NRCS needs determination, it has been determined the practice is not needed. |
| EC3-2 | Replacing or Restoring Permanent Fences | 382 - Fence - Barbed Wire, Multi-Strand - Replace | Upon Review of Natural Resources Conservation Service's NRCS needs determination, it has been determined the practice is not needed. |

Sincerely,

Acting County Executive Director

Adams, North Dakota
**FSA - 578**
**(Producer Print)**
Producer Name and Address
DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

# REPORT OF COMMODITIES
# FARM AND TRACT DETAIL LISTING

Form Approved - OMB No. 0560-0175
**PROGRAM YEAR:** 2026
**DATE:** 03/24/2026




| Farm | Tract | CLU/ Field | Crop/ Commodity | Var/ Type | Int Use | Irr. Pr. | Org Stat | Nat. Sod | C/C Stat | Rpt Unit | Rpt Qty | Det Crop Qty Land | Field ID | Plant Count | Planting Date | Planting Period | End Date |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5449 | 6195 | 5 | CRP | 001 | | N | C | N | IN | A | 12.99 | Yes | | | | 01 | 2031 |
| Producer OW - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| | | 6 | CRP | 001 | | N | C | N | IN | A | 38.01 | Yes | | | | 01 | 2031 |
| Producer OW - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| | | 15 | CRP | 001 | | N | C | N | IN | A | 10.55 | Yes | | | | 01 | 2031 |
| Producer OW - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| | | 17 | CRP | 001 | | N | C | N | IN | A | 19.72 | Yes | | | | 01 | 2031 |
| Producer OW - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| | | 21 | CRP | 001 | | N | C | N | IN | A | 14.64 | Yes | | | | 01 | 2031 |
| Producer OW - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| | | 25 | CRP | 001 | | N | C | N | IN | A | 38.58 | Yes | | | | 01 | 2031 |
| Producer OW - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |

Photo Number/Legal Description: SE & NW of 29-131-90 minus trees in NW1/4   Farmland: 301.68   Cropland: 261.99   Reported on Cropland: 134.49   Difference: -127.50   Reported on Non-Cropland: 0.00

**Note: All cropland has not been reported and/or certified**

| PP | Crop/ Comm | Var/ Type | Int Use | Irr Pr | Rpt Unit | Rpt/Det Qty | Rpt/Det Pvt | Rpt/Det Exp | Rpt/Det Vol | Rpt/Det NA | Rpt/Det Failed |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 01 | CRP | 001 | | N | A | | | | | 134.49 | |

Adams, North Dakota
**FSA - 578**
**(Producer Print)**
Producer Name and Address
DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

# REPORT OF COMMODITIES
# FARM AND TRACT DETAIL LISTING

Form Approved - OMB No. 0560-0175
**PROGRAM YEAR:** 2026

**DATE:** 03/24/2026


| Farm | Tract | CLU/ Field | Crop/ Commodity | Var/ Type | Int Use | Irr. Pr. | Org Stat | Nat. Sod | C/C Stat | Rpt Unit | Rpt Qty | Det Crop Qty Land | Field ID | Plant Count | Planting Date | Planting Period | End Date |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5914 | 5672 | 12 | TREES | | | N | C | N | I N | A | 5.80 | No | | | 04/01/2005 | 01 | 2050 |
| Producer OO - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| | | 26 | TREES | | | N | C | N | I N | A | 0.51 | No | | | 04/01/2005 | 01 | 2050 |
| Producer OO - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| 5914 | 6179 | 5 | TREES | | | N | C | N | I N | A | 5.20 | No | | | 04/01/2005 | 01 | 2050 |
| Producer OO - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| | | 8 | TREES | | | N | C | N | I N | A | 0.09 | No | | | 04/01/2005 | 01 | 2050 |
| Producer OO - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Grant, North Dakota | | | | | | NAP Unit 685 | | Signature Date | | |
| 5914 | 6557 | 2 | MIXFG | IGS | LS | N | C | N | I | A | 5.39 | Yes | | | 04/01/2001 | 01 | CC |
| Producer OO - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Adams, North Dakota | | | | | | NAP Unit 685 | | Signature Date 07/03/2025 | | |
| 5914 | 6558 | 10 | MIXFG | IGS | LS | N | C | N | I | A | 1.40 | Yes | | | 04/01/1950 | 01 | CC |
| Producer OO - DAVID RALPH GAUGLER | | | | | | Share 100.00 | FSA Physical Location Adams, North Dakota | | | | | | NAP Unit 685 | | Signature Date 01/03/2025 | | |

Tract 5672 — Photo Number/Legal Description: strip in middle of NW of 29-131-90 | Farmland: 6.31 | Cropland: 0.00 | Reported on Cropland: 0.00 | Difference: 0.00 | Reported on Non-Cropland: 6.31

Tract 6179 — Photo Number/Legal Description: Trees in the N2N2NW-29-131-90 | Farmland: 5.29 | Cropland: 0.00 | Reported on Cropland: 0.00 | Difference: 0.00 | Reported on Non-Cropland: 5.29

Tract 6557 — Photo Number/Legal Description: 14.60 acres in E2SE4 in S16-130-91 | Farmland: 14.60 | Cropland: 5.39 | Reported on Cropland: 5.39 | Difference: 0.00 | Reported on Non-Cropland: 0.00

Tract 6558 — Photo Number/Legal Description: 1.40 acres in E2SE4 in S16-130-91 | Farmland: 1.40 | Cropland: 1.40 | Reported on Cropland: 1.40 | Difference: 0.00 | Reported on Non-Cropland: 0.00

| PP | Crop/ Comm | Var/ Type | Int Use | Irr Pr | Rpt Unit | Rpt/Det Qty | Rpt/Det Pvt | Rpt/Det Exp | Rpt/Det Vol | Rpt/Det NA | Rpt/Det Failed |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 01 | MIXFG | IGS | LS | N | A | 6.79 | | | | | |
| 01 | TREES | | | N | A | | | | | 11.60 | |

## Farming Operation Totals

| PP | Crop/ Comm | Var/ Type | Int Use | Irr Pr | Rpt Unit | Rpt/Det Qty | Rpt/Det Pvt | Rpt/Det Exp | Rpt/Det Vol | Rpt/Det NA | Rpt/Det Failed |
|---|---|---|---|---|---|---|---|---|---|---|---|

Adams, North Dakota

**FSA - 578**

**(Producer Print)**

Producer Name and Address

DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

# REPORT OF COMMODITIES
# FARM AND TRACT DETAIL LISTING

Form Approved - OMB No. 0560-0175

**PROGRAM YEAR:** 2026

**DATE:** 03/24/2026



**Farming Operation Totals**

| PP | Crop/ Comm | Var/ Type | Int Use | Irr Pr | Rpt Unit | Rpt/Det Qty | Rpt/Det Pvt | Rpt/Det Exp | Rpt/Det Vol | Rpt/Det NA | Rpt/Det Failed |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 01 | CRP | 001 | | N | A | | | | | 134.49 | |
| 01 | MIXFG | IGS | LS | N | A | 6.79 | | | | | |
| 01 | TREES | | | N | A | | | | | 11.60 | |

CERTIFICATION: I certify to the best of my knowledge and belief that the acreage of crops/commodities and land uses listed herein are true and correct and that all required crops/commodities and land uses have been reported for the farm as applicable. I certify that for any crop for which NAP coverage has been obtained tha t the applicable crop, type, practice, and intended use is not planted if it is not included on the Report of Commodities for this crop year. The signing of this form gives FSA representatives authorization to enter and inspect crops/commodities and land uses on the above identified land. A signature date (the date the producer signs the FSA-578) will also be captured.

| Producer's Signature (By) | Title/Relationship of Individual Signing in the Representative Capacity | Date |
|---|---|---|
| Dave Gaugler | | 3/25/2026 |