



Brian Kroshus, Tax Commissioner

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

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

County Information – State Board of Equalization Appeal

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. 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:

Owner Name: LEES, KIM & JANET

Address: 933 LITTLE BEAVER CREEK TRAIL, LINTON, ND 58552

Township Name (if applicable):

Parcel ID: 30-0000-04144-071

Legal Description: LOT 21 & .61A TCT & .9A TCT OF LOT 20, BEAVER BAY SUBDIVISION 23-132-79

**This information should provide a calculated breakdown associated with the subject property.*

City/County Official Contact Information:

Name: Christina Seppanen

Address: PO BOX 129, LINTON, ND 58552

Phone Number: 701-254-4417

Email Address: cseppanen@nd.gov

Answer the questions below that apply to the appeal:

Was the appellant sent a notice of increase letter from the city/township? (use drop-down for all that apply)

Choose One	Township/City Equalization Meeting	N/A
Choose One	County Equalization Meeting	YES
Choose One		



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At which meeting(s) did the Appellant present the appeal? (choose all that apply)

☐ Township/City ☒ County ☐ N/A

**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.*

Minutes from all levels of equalization meetings: County: June 2 and 23

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

1. All property record cards for the subject property (**This information should provide a calculated breakdown associated with the subject property.*)
2. Comparable property information and corresponding property record cards
3. Copies of the notice of increases with dates clearly noted
4. Any evidence to validate the assessment appealed
5. Minutes from all levels of equalization meetings as applicable

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.

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S SPECIAL MEETING
JULY 9, 2026**

Chairman Dan Materi called the meeting to order by telephone at 9:00 A.M. Commissioners James Gartner and Craig Miller were present in person. Commissioners James Vander Vorst and Erin Magrum participated by telephone. Also present were State's Attorney Joseph M. Hanson and Sheriff Gary Sanders. Clint Scherb, Lead Project Manager Development for NextEra Energy Resources, also participated by telephone.

The Pledge of Allegiance was recited.

Chairman Materi welcomed those in attendance and stated that the purpose of the special meeting was to discuss concerns regarding the LoadPass permit process. Discussion focused on inconsistencies involving permits, including approved weights and mileage, as well as concerns related to operations at the Emmons-Logan Energy Storage Site. Additional discussion addressed why some trucks entering the facility did not have scale tickets.

On July 8, 2026, Chairman Materi was on site working with Project Manager Allen Sargent. During the visit, Chairman Materi expressed concerns about the manner in which truck drivers were submitting their paperwork. As a result, Chairman contacted Joseph M. Hanson and Gary Sanders to discuss putting the project on hold until the County Commissioners have a better understanding of how the permitting process works.

Clint Scherb explained that the company is working with LG, the manufacturer of the batteries, and that LG is responsible for hiring the transport service. Clint Scherb advised that Allen Sargent has access to the LoadPass system, which allows him to view the list of permits issued to the truck drivers before they are authorized to enter the project site.

Commissioner Magrum provided clarification to the Board regarding the LoadPass permit process and stated that communication between the Commissioners and Emmons-Logan Energy Resources should have taken place earlier, prior to the start of the project. Clint Scherb stated that they would work to improve communication with the Commissioners moving forward.

In conclusion, Clint Scherb advised that truck drivers will be required to present their scale tickets and permit to Allen Sargent and Ron Dykema prior to entering the work site. The Auditor's Office will review and approve the permits through the LoadPass website, and Mr. Sargent and Mr. Dykema will verify the truckers' documentation against the permits obtained from the website.

There being no further business before the board, Commissioner Gartner motioned to adjourn the meeting. Seconded by Commissioner Miller. The meeting adjourned at 11:00 A.M.

Approved: August 4, 2026

Dan Materi
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
JULY 7, 2026**

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The June, 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Vander Vorst motioned to approve the June 2, 2026, regular meeting minutes with one clerical error corrected, and the June 23, 2026, special meeting minutes. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the agenda as presented. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

The Commission revisited the utility permit application submitted by John McCrory to install a 12-inch drain pipe between Section 36, Township 133, Range 78 and Section 31, Township 133, Range 77. The application had been tabled at the June 2, 2026 meeting pending research by States Attorney Joseph M. Hanson regarding the existence of any wetland easements.

Chairman Materi reported that he visited the project site and observed that the road had been open-trenched. As previously discussed, the drain pipe was supposed to be bored beneath the roadway rather than installed by open cutting. The Commission viewed aerial photographs taken by Sheriff Gary Sanders.

Commissioner Gartner stated that he had spoken with another contractor in the county, who indicated that in many counties and states, no projects are started without an approved permit. He commented that obtaining permit approval should be the first step before any work begins. He further stated that if the property owner is penalized, the contractor should also be held accountable.

Commissioner Magrum stated that another reason the Commission did not act on the utility permit application was that it was not clearly indicated on the application that the pipe would be bored beneath the road. The Commission did not table the permit solely because of the easement issue; it was also because the county does not allow open cutting of county roads.

According to Chairman Materi, John McCrory contacted Road Superintendent Russell Lawler before installing the pipe to ask whether the Commission had approved the permit. Mr. Lawler informed Mr. McCrory that the permit had not been approved and that the pipe would need to be bored beneath the road. Despite that information, the road was cut and the pipe was installed by open trench.

Chairman Materi continued by stating that if the Commission does not address the matter, it could establish a precedent for utilities and others to disregard the county's permit requirements and installation standards.

Commissioner Magrum stated that he had asked Joseph M. Hanson to review the matter and was awaiting legal guidance. The utility permit application remained tabled pending Mr. Hanson's legal opinion.

New Business:

Kevin Dykema, Regional President of Bravera Bank, Bismarck, and Paul Keeney, Assistant Vice President for Mission Advancement at the University of Mary, appeared before the Board to present a bond resolution related to the issuance of tax-exempt bonds for current capital projects at the University of Mary.

Keeney explained that the University of Mary, a nonprofit 501(c)(3) corporation located in Bismarck, is requesting that the County authorize up to \$8,000,000 in tax-exempt bond capacity during the calendar year. The bond authorization would be used to finance certain costs associated with planning, permitting, constructing, improving, furnishing, and equipping additional capital projects located on the University of Mary campus, including a new athletics complex and related landscaping, a new campus welcome center, a residence hall, and other functionally related facilities. The bonds will also reimburse the University for certain previously incurred project costs.

The Board reviewed the provision regarding delivery of the bonds. Prior to delivery, the lender must receive executed copies of the Bond Resolution, Loan Agreement, Assignment of Loan Agreement, and Intergovernmental Agreement, along with Bond Counsel's opinion regarding the validity and tax-exempt status of the bonds and any additional documents or opinions reasonable required by Bond Counsel.

Also reviewed was the Qualified Tax-Exempt Obligations within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986.

Kevin Dykema explained that a Notice of Public Hearing regarding the issuance of Education Facilities Revenue Bonds under the Municipal Industrial Development Act for the University of Mary Project was published in the

June 25, 2026, Emmons County Record. He then opened the public hearing and asked if anyone present wished to comment or had any questions or concerns regarding the proposed bond issuance. No comments or objections were received. Dykema then requested that the Commission adopt the Bond Resolution.

Commissioner Magrum clarified for the record that the funds involved are not taxpayer funds and are not being drawn from any county fund. He explained that the counties are assigning their bonding authority to Kevin Dykema, allowing him to utilize it to obtain financing for the project. He further stated that the loans are the responsibility of Kevin Dykema to repay and that the county would incur no financial liability or repercussions if he were to default on the loans.

Kevin Dykema clarified that the bonds are not performance bonds and do not create any obligation for Emmons County. He explained that the MIDA bonds are a financing tool established under federal tax rules that allow nonprofit organizations, such as the University of Mary, to access lower-cost financing through financial institutions. Dykema noted that the tax-exempt status allows banks to offer more favorable financing because the interest earned on qualifying loans is exempt from federal income tax.

Commissioner Gartner motioned to approve the \$8,000,000 Bond Resolution with Bravera Bank for the University of Mary and to utilize Scott Wagner as bond counsel/attorney at no cost to Emmons County. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Randy Bosch appeared before the Board regarding leafy spurge that he believes originated on U.S. Corp property and has since spread onto this property. Mr. Bosch stated that he requested the Weed Officer spray the area in 2025 but was unsuccessful. He requested that the area be sprayed this year and noted that he has been in contact with Lenard Vetter of the Weed Board and Commissioner Vander Vorst.

Commissioner Vander Vorst reported that he spoke with Lenard Vetter, who indicated that windy conditions have delayed the Weed Board's spraying efforts this year. As a result, the Weed Board is currently prioritizing county rights-of-way. Commissioner Vander Vorst suggested that Mr. Bosch inquire about the Weed Board's cost-share program to assist with treatment on his property.

Randy Bosch also asked whether the county could provide snow removal on his road. The Commissioners concluded that the road is a private drive and, therefore, is not the county's responsibility to maintain or plow.

David Moch appeared to discuss the maintenance and upkeep of abandoned cemeteries. Mr. Moch referenced County Commission meeting minutes from 2012, when several citizens addressed the Board regarding machinery being parked on cemetery grounds. In response, the commissioners hired a surveyor and had the cemetery grounds fenced to protect the grave sites.

Mr. Moch stated that, in the past, the County levied 0.10 mills for the upkeep of abandoned cemeteries. The county had an abandoned cemetery fund. He explained that, in 2015, the Legislature consolidated mill levies, and the abandoned cemetery levy was repealed. The County Commissioners now appropriate funds from the General Fund for the maintenance of abandoned cemeteries in accordance with North Dakota Century Code Section 23-06-30.

Mr. Moch referenced the cemetery book compiled by Ronald Kramer, which lists the cemeteries located in Emmons County. He also referenced soldier graves located in Section 36, Township 133, Range 77. Mr. Moch emphasized the importance of caring for these graves and conducting further research on the military graves.

Further discussion was held regarding involving the Historical Society and the Department of Veterans Affairs in the preservation and maintenance of military grave sites. Also discussed was identifying a point person to lead efforts related to abandoned cemeteries.

VA Officer, Brad Huber, appeared and gave his quarterly report.

Departmental budgets were presented for calendar year 2027.

The board recessed for lunch and reconvened at 1:00 P.M.

Jon Martin, Engineer with Wold Engineering, P.C., presented the bids received at the July 6, 2026 bid opening for Road Project SRF-0015(022), PCN 24628, Cattail Bay Road. Two bids were received: Knife River Materials submitted a bid of \$1,039,368.75, and Williams Excavation, LLC submitted a bid of \$740,454.26. The engineer's estimate for the project was \$775,614.00.

Commissioner Magrum motioned to accept the bid from Williams Excavation, LLC in the amount of \$740,454.26 for the Cattail Bay Road Project and to empower the county officials to make all necessary signatures. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Chad VanderVorst appeared before the Board regarding access issues to two fields totaling approximately 160 acres. He explained that access to the fields had previously been provided through a quarter section, which has since been sold. After discussion, Commissioner Magrum motioned to grant Chad VanderVorst permission to improve the section line located in Section 29, Township 130, Range 77. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the utility permit for BEK Communications Cooperative to directionally bore fiber optic communications cable under 10th Avenue SW in Section 9, Township 131, Range 79

and to approve the utility permit for BEK Communications Cooperative to bore under 10th Avenue SW in the NW ¼ of Section 9, Township 131, Range 79 and in the SW ¼ of Section 9, Township 131, Range 79. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Chairman Materi addressed Load Pass permits with Sheriff Gary Sanders, stating that five trucks had been unloaded at the Emmons-Logan Battery Storage site without permits. Commissioner Gartner commented that Allen Sargent and Clint Scherb with NextEra Energy are looking into the matter, as it appears some of the trucks may have been intended for a different project site.

Chairman Materi asked Sheriff Sanders what the policy is when truckers arrive without the required permits. Sheriff Sanders explained that if the trucker is part of the project and the load was properly authorized, they may either go online and purchase the permit after the fact or face penalties for noncompliance.

Russell Lawler, Road Superintendent, provided a monthly update on activities for the county road department. There was some discussion regarding maintenance responsibilities for the county line road on 24th Ave SE. Discussed the culvert near Robert Heidrich's property, where the shoulder has washed in. Russell Lawler will flag. Discussed the condition of the culvert at the intersection of 82nd St. SE and 17th Avenue SE.

Discussion was held regarding Ron Dykema taking the county vehicle home at the end of the workday instead of returning it to the courthouse. Following discussion, the Commission agreed that county policy will be followed, requiring the vehicle to be returned to the courthouse at the end of each workday.

Russell Lawler presented the proposed 2027 Road Department budgets.

Reviewed the comments and instructions from the U.S. Army Corp of Engineers regarding the Langelier's Bay Recreation Area. Russell Lawler stated that the bumper for the dock was ordered, the handicap parking signs are on order and KEM is installing locks on the meter.

Commissioner Gartner motioned to approve the Memorandum of Agreement between the State of North Dakota, acting by and through the Department of Emergency Services' Division of State Emergency Communications Center and Emmons County for 911 services. Seconded by Commissioner VanderVorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioners Gartner and Miller provided a Planning and Zoning update. Commissioner Miller reported that the Planning and Zoning Board held a special meeting to review the county's comprehensive plan. Following the review, the board concluded that it would like to hire South Central Dakota Regional Council to prepare a comprehensive plan and zoning ordinances for Emmons County. The proposal is for \$15,000 and includes both the comprehensive plan and the zoning ordinances.

After discussion, Commissioner Magrum motioned to authorize the Planning and Zoning Board to enter into an agreement with South Central Dakota Regional Council to develop a comprehensive plan and zoning ordinances and to accept the proposal in the amount of \$15,000. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Vander Vorst motioned to compensate Josh Odden, Marlys Ohlhauser, and Joseph M. Hanson \$100.00 per Planning and Zoning Board meeting for their additional duties. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The Commission discussed a complaint regarding future accessibility along a section line on 55th St. SW in the NW corner of Emmons County and agreed that the matter is a civil issue between the affected landowners.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve A Replat of Lots 1 and 2 of Tract "A" & A Replat of Lots 2 and 4 of Tract "A" located in the SW ¼ NW ¼ of Section 4, Township 130, Range 79, 5th P.M. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Miller motioned to approve the building permit for Tony Fleming to build a 60 X 48 storage unit on Lots 205 & 206 of Beaver Bay Walther Scenic Properties Lakeview II, Section 23, Township 132, Range 79. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Miller motioned to approve the building permit for Dave German to build a 60 X 24 garage on Lot 9 of Beaver Bay Subdivision, Section 23, Township 132, Range 79. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Gary Sanders to pour a 52 X 40 concrete slab in an existing storage building on Section 17, Township 132, Range 76. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Magrum motioned to approve the building permit for Donald and Rhonda Ferguson to replace windows on the residence located on the E ½ NE ¼ SE ¼ Less 3.75A RD, Section 11, Township 134, Range 79. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the building permit for Cameron Fish to move a double-wide mobile home onto the NE ¼ of Section 4, Township 129, Range 77, after Josh Odden confirmed that a septic system is in place, satisfying the contingency established by the Planning and Zoning Board. Seconded by Commissioner Vander Vorst. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the Gaming Site Authorization for Linton Lions Club at the Dock Bar & Grill, LLC, 8049 Highway 1804, Linton, ND 58552 beginning July 1, 2026 and ending June 30, 2027. Seconded by Commissioner Vander Vorst. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to reappoint Wayne Ehley to the Planning and Zoning Commission. Term is effective July 1, 2026 and will expire on June 30, 2030. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

Bradley Beyer, owner of Lots 22 and 23 of Rudy Subdivision of Lot 1A, was present to discuss the road on 90th St. SW. that was moved in 2017 and is questioning where the road is actually supposed to be. He would like to install a fence on his property but isn’t sure of setbacks, etc. and will return to the August meeting with additional information. In the meantime, the Commission will have Russell Lawler investigate the matter and report his findings at the August meeting.

Commissioner Gartner raised concerns about properties remaining under construction for several years before being assessed. He noted that the current policy is that building permits expire after one year, and property owners may reapply if construction is not complete. Commissioner Gartner stated that once a building permit has expired after one year, the property should be assessed at that value. Christina Seppanen will check with other county policies regarding this matter.

Sheriff Gary Sanders reported that he has had numerous conversations with county residents who would like discussions initiated between Emmons County, the North Dakota Game and Fish Department, and the U.S. Army Corps of Engineers regarding public access to Lake Oahe due to low water levels.

Further discussion was held regarding the 2027 budget. The Commission requested that a 3% cost-of-living adjustment (COLA) be included in the budget for all employees, with the exception of the Commissioners. The Commission also requested the following employee grade and step adjustments:

- Josh Odden: Grade 8, Step 5
- Brad Huber: Grade 5, Step 5
- Christina Seppanen: Grade 9, Step 4
- Amy Weninger: Grade 6, Step 9
- Wayne Ehley: Grade 6, Step 3
- Robin Mosset: Grade 9, Step 2

A budget proposal will be presented at the September 8, 2026 meeting.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
 General and 911 – \$119,010.81
 Highway Tax - \$89,270.28

The following vouchers were reviewed and approved for payment:

51371	MDU	Utilities	148.32
51373	Vanguard Appraisals, Inc.	Program Service	13,300.00
51419	Bornemann, Andrew	Canvassing	83.25
51420	Bornemann, Dawn	Election Judge	243.00
51421	Ibach, Debra	Election Judge	162.00
51422	Kuss, Theresa	Election Clerk	252.00
51423	Larson, Deanne	Election Clerk	270.00
51424	Lawler, Stephanie	Election Clerk	261.00
51425	Leier, Rosalind	Election Inspector	297.00
51426	Martin, Vickie	Election Judge	261.00
51427	Phillips, Beckie	Election Judge	270.00
51428	Roecker, Linda	Election Clerk	252.00
51429	Schiermeister, Bernie	Election Inspector	306.00
51430	Senger, Helen	Election Judge	270.00
51431	Serr, Nicki	Election Clerk	234.00
51432	Ternes, Joann	Election Clerk	252.00
51433	Weiss, Torchy	Election Clerk	252.00
51434	Acme Tools	Tools	1,220.29
51435	Advanced Business Methods	Copier Expense	538.58
51436	Auto Value Linton	Silicone Remover	118.65
51437	Beastrom Oil Co.	Fuel	7,933.76

51438	Braaten Law Firm	Legal Services	32.00
51439	Bruun, Mark	Mowing	300.00
51440	Burleigh Morton Detention Center	Prisoner Billing	9,545.00
51441	Butler Machinery Co.	Parts/Labor	3,028.84
51442	CREA	Superintendent Services	100.00
51443	Dakota Dust Tex, Inc.	Service	220.13
51444	Dakota Dynamics	HR Contract	800.00
51445	Digital Ally	Five Year Subscription	10,800.00
51446	DMC Wear Parts LLC	Grading Bit	10,586.23
51447	Donley, Austin	Mowing	300.00
51448	Emmons County Record	Publishing/Subscriptions	3,323.50
51449	Emmons County Treasurer	Post Office Rentals/Election Exp/Dues	851.00
51450	Emmons County Treasurer	Post Machine Use	308.55
51451	Emmons County Treasurer	Highway Tax Expense	318526.39
51452	Fireside Office Products	Supplies	239.32
51453	Heartland Waste Management	Service to Langelier's Bay	135.00
51454	I State Truck Center	Parts/Service	650.85
51455	Interstate Power Systems, Inc.	Parts/Service Generator	1,711.58
51456	Jack's Electric & Trenching	Service	3,198.72
51457	Jerome Distributing, Inc.	Water Refills	72.00
51458	John R. Beck Insurance LLC	Notary Bond	150.00
51459	KEM Electric Coop, Inc.	Service	331.73
51460	Linde Gas & Equipment	Blade RX	277.89
51461	Linton Auto Parts	Parts	247.00
51462	Martin Oil Company	Gas/Diesel	32,615.52
51463	MDU	Utilities	1,501.55
51464	NDACO Resources Group	Server Management	2,436.00
51465	NDDOT	Bridge Inspection	476.75
51466	NDSAA	Dues	400.00
51467	Newman Signs, Inc.	Road Signs	401.73
51468	New Vision Security LLC	Fire Alarm Service	555.00
51469	Nodak True Value	Supplies	149.73
51470	NW Tire, Inc.	Tire Tube	212.40
51471	Office Depot LLC	Supplies	118.06
51472	Pahlke Steel	Supplies	130.32
51473	Payment Remittance Center	Gas/Fuel/Supplies	516.68
51474	Payment Remittance Center	Gas/Fuel/Supplies	1,009.27
51475	Payment Remittance Center	Gas/Fuel/Supplies	3,013.32
51476	Payment Remittance Center	Gas/Fuel/Supplies	3,034.67
51477	Peterson Brothers, LLC	Gravel Hauling	51,750.00
51478	Prairie Heating & Air, Inc.	Parts and Service	1,628.29
51479	Renschler, Norman	Maint to Langelier's/Rice Lake/Chem	4,910.00
51480	Rough Riders Industries	Work Station/Hutch	2,127.00
51481	RTS Shearing, LLC	Recycle Concrete/Asphalt	140,345.05
51482	Schneider, Jackie	Food Pantry	500.00
51483	South Central Regional Water	Water Bill	99.68
51484	TC Specialties, Inc.	Service	57.00
51485	The Crazy Daisy, LLC	Carwash	6.00
51486	Tower Communications	Tower Rent	600.00
51487	True North Steel	Culverts	35,520.00
51488	Verizon Connect	Tracking Devices	287.10
51489	Verizon Wireless	Cell Service	297.75
51490	Wold Engineering PC	Engineering – Grade Raise Project	14,126.23
51494	South Central Dakota Reg Council	Comp Plan/Zoning Ordinance	1,000.00
51495	Information Technology Dept.	Internet Access & Netmotion	1,593.80
51496	Front Street Millwork & Lumber	Doors and Labor	3,543.70
51498	BEK Communications	Telephone Service	2,976.09
DD	Ehley, Wayne	Election Inspector	103.00
DD	Hazelton City	Water Bill	57.00
DD	Linton City	Water Bill	261.10
DD	Ternes, Lisa	Election Judge	109.28
Nonck	Strasburg City	Water Bill	98.15
Nonck	Job Service ND	Notice of Reimbursement Due	382.94

There being no further business before the board, Commissioner Gartner motioned to adjourn the meeting. Seconded by Commissioner Miller. The meeting adjourned at 4:30 P.M.

Approved: August 4, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S SPECIAL MEETING
JUNE 23, 2026**

Chairman Dan Materi called the meeting to order by telephone at 9:00 A.M., with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Chairman Materi then requested that Vice Chairman, Commissioner Miller, preside over the meeting.

The purpose of the special meeting was to review the findings related to disputed assessments from the June 2, 2026 Equalization Meeting and to finalize property values for residential, commercial, and agricultural properties.

Director of Tax Equalization Christina Seppanen, informed the Board that she has successfully obtained her Class 1 Assessor certification. The Commissioner congratulated her on the accomplishment.

Christina Seppanen presented a summary of the findings and reported the following:

Dale Johnson

Parcel numbers: 12-0000-06082-000, 12-0000-06084-000, 12-0000-06050-000, 12-0000-06042-000 and 12-0000-06052-000.

The review compared soil productivity, observed land use, and current assessments for the subject parcels. Based on that analysis, the existing values reasonably reflect the agricultural capability and overall character of the properties. Emmons County values agricultural land according to soil productivity, not the owner's current management choices. Because the county does not apply use-based modifiers, parcels used as pasture, hay, or cropland are assessed uniformly according to the capability of the soils beneath them.

Aerial imagery was reviewed to address the owner's concerns about actual use. While actual use was considered, it did not support across-the-board reductions. In fact, some parcels, specifically 12-0000-06050-000 and 12-0000-06082-000 are being cropped more intensively than their soil ratings would suggest, which would justify a higher, not lower, cropland allocation. Other parcels align closely with their soil capability, and one appears primarily used as pasture.

Overall, the review found no basis for blanket reductions. Applying actual-use adjustments consistently would, in some cases, support maintaining or even increasing the cropland component. The current assessments remain appropriate because they reflect the uniform, soil-based valuation system used throughout the county.

Kim & Janet Lees

Parcel number: 30-0000-04235-000

Mr. Lees (owner) completed the pre-inspection form and provided access to all structures. Previous building permit (2025) was reviewed. Unable to locate any other previous permits. The dwelling size had wrong dimensions at 52 X 42 (2,424 square feet). Was corrected to 49 X 42 (2,280 square feet). The structural classification was updated to metal/wood frame, replacing the prior grade assignment. The patio size had wrong dimensions at 115' length (1,640 square feet) and was corrected to 112' length (1,616 square feet). The surface was confirmed as stamped concrete. The attached garage is finished, including epoxy flooring, drywall, mezzanine, and a three piece bathroom with a shower stall. The floor heat is rated as additional heat rate since there is more than one heating system. The shop has a half bath and electricity. There's no other interior finish and no heat. The shop addition is cold storage with no finished floor. There is an additional patio area included since the previous assessment. An 8 X 10 shed present on site was not included in the valuation. The house has custom wood cabinets, LVP flooring throughout and extensive custom concrete work including countertops, window sashes, master shower and fireplace hearth and housing. In conclusion, based on verified measurements, corrected structural classifications, and the higher-quality interior finishes observed, the prior grade and valuation were not representative of the property's actual condition. The updated data now accurately reflects the dwelling's true size, construction type, finish level, and accessory improvements. The 2026 appraised value of the land is \$45,800, dwelling is \$818,8000 for a total of \$864,600.

Kim & Janet Lees

Parcel number: 30-0000-04144-071

Mr. Lees (owner) completed the pre-inspection form and provided access to all structures. Previous building permits (2025, 2021, 2020) were reviewed. The size of the shop was slightly undersized at 40 X 30 (1,200 square feet). Was corrected to 42 X 30 (1,260 square feet). The shop addition size was corrected from 40 X 20 (800 square feet). Was corrected to 42 X 21 (882 square feet). The structural classification was upgraded to enclosed addition rather than carport. In conclusion, based on verified measurements, corrected structural classifications, and the interior quality finishes observed, the prior grades remain unchanged. The updated data now accurately reflects correct square footages, construction types, finish levels, classifications and improvements. The 2026 appraised value of the land is \$116,100, dwelling is \$292,800 for a total of \$408,900.

Trenton & Tiffany Schwahn

Parcel number: 30-0000-04176-217

Mr. Schwahn (owner) completed the pre-inspection form and provided access to the dwelling. The dwelling structure is considered functionally complete for assessment purposes, with completed structural, interior wall, ceiling, flooring, kitchen, and bath systems in place. Remaining unfinished items consist of minor interior trim installation totaling approximately 100 linear feet, which is considered punch-list level finish work and does not affect functional occupancy or overall construction completion status.

During the site visit, an interior inspection of the shop was requested. Owner indicated the building was locked and that a key nor remote for overhead door was not available at this time. Owner advised that access could be provided at a later date; however due to assessment review deadlines, an additional inspection could not be completed prior to preparation of the valuation report. Owner reported that the shop has no interior finishing or plumbing, consistent with what he indicated on the pre inspection form. He stated the only feature present is a drain and reiterated that he is not disputing the shop value. Visibility through the main door window was limited, making it difficult to observe interior conditions. An outdoor shower adjacent to the shop was observed. Patio dimensions were incorrect (too small). Accordingly, the shop valuation was based on exterior observation, building measurements, available records, and observable construction characteristic. Permit records for both the shop (2020) and dwelling (2024) indicated that no septic system was present at the time of application. However, field inspection confirmed the existence of a septic system on the property. The owner stated the system was installed in 2020. This represents a discrepancy between permit documentation and observed site conditions.

The final shop grade determination was a grade 4+5 based on observable construction characteristics, comparable structures in the county, and available utility evidence.

The dwelling structure analysis: the structure is a 1-story dwelling measuring approximately 14'X40' with a finished interior and ceiling system. The interior measurements indicate sidewall heights of approximately 12' with a maximum interior ceiling height of approximately 13'6' in the central portion of the structure. The loft areas exhibit reduced vertical clearance, with maximum observed heights approximately 4'10', limiting functional use to partial or low-clearance areas. The loft areas were classified as a fractional loft contribution (1/4) rather than full or half loft, reflecting limited usability and interrupted floor area.

Conclusion: while the dwelling exhibits a consistently upgraded and cohesive interior finish package, including full shiplap and tongue-and-groove treatments, the overall construction quality remains within upper production range. Material selections, cabinetry level, and system-wide construction characteristics support a Grade 4+5 classification as derived from CAMA component scoring.

The land component was reviewed and is valued consistently with all other comparable parcels in the surrounding neighborhood. No adjustments were made outside the standard model applied to similar properties.

Christina Seppanen presented the totals of the county's final assessed values for residential land, commercial land, residential/agricultural dwellings, commercial improvements, and farmland.

Discussion was held regarding state tolerance levels. Christina reported that the county's current sales ratio is 90% for residential property and 91% for commercial property, both of which fall within the State Board of Equalization's required tolerance range of 90% to 100% of market value.

Kim Lees was present and addressed the Commission regarding the 2026 residential property valuations. He stated that he owns two properties in Emmons County. One property's valuation increased by approximately 25%, while the other increased by approximately 60%. Mr. Lees explained that he compared his properties with other similarly sized properties in the area and found that those properties had lower valuations. He questioned why his properties appeared to be valued higher and expressed that he did not believe the increases were fair.

Mr. Lees also noted that one of his properties is a cabin that is still under construction and, in his opinion, should have a lower assessed value until construction is complete. In addition, he stated that he owns a 2.31 acre property in Burleigh County with approximately twice the living area and an attached garage that is valued at \$921,000, which is only about \$60,000 more than his Emmons County home.

Mr. Lees requested that all residential property values for 2026 remain at their 2025 assessed values.

Commissioner Magrum motioned to approve the 2026 values for Emmons County. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried. During discussion, Commissioner Gartner recommended adding an item to the agenda for the next Commission meeting to revisit and enforce the current policy that building permits expire one year after issuance if the project has not been completed or otherwise extended.

There being no further business before the board, Commissioner Magrum motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 9:40 A.M.

Approved: July 7, 2026

Dan Materi
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
JUNE 2, 2026**

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The May, 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Magrum motioned to approve the minutes of the May 5, 2026 regular meeting. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller requested that the airport name be added to the agenda. Commissioner Magrum requested an update from Josh Odden or the Sheriff's department regarding the section line matter in Section 17, Township 132, Range 76. Commissioner Vander Vorst motioned to approve the agenda as amended. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

A utility permit application submitted by John McCrory to install a 12-foot drain pipe on Main Avenue SW, which had been tabled at the previous month's meeting, was revisited. The proposed pipe would be located between Section 36, Township 133, Range 78, and Section 31, Township 133, Range 77.

Commissioner Miller stated that the pipe should be bored into place rather than installed by open trenching. The other Commissioners agreed, noting that the county has consistently required other landowners and cooperatives to bore beneath county roads rather than use open-cut methods.

After further discussion, the Commission agreed to table the permit application until clarification is received from States Attorney Joseph M. Hanson regarding whether the right-of-way is free and clear of any easements.

Commissioner Miller stated that citizens have been asking about changing the name of the Linton Municipal Airport, noting that the entire county contributes to the airport mill levy, and that the airport's name should reflect the county's support. Commissioner Magrum, who serves on the airport board, explained that the airport has not been focusing on a name change at this time, and will need to coordinate with the FAA and the state.

Josh Odden provided an update regarding the encroachments on the section line right-of-way in Section 17, Township 132, Range 76. He stated that Sheriff Gary Sanders and he measured a T-post line, and the tires were located 31 feet from the centerline of the section line.

A gate located 112 feet from the section line was found to be open and posted with a "No Trespassing" sign. It was noted that the gate could be closed because it is not located on the section line. However, there is a fence across the section line that does not contain a gate, and the County has an obligation to remove encroachments from the section line.

Following discussion, Commissioner Magrum motioned to instruct the State's Attorney to send a letter to Leo Bosch requiring him to remove the encroachment from the section line. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

New Business:

Pursuant to published notice, at 9:15 a.m. the County Board convened as the Board of Equalization to consider matters relating to the equalization of assessments.

Tax Equalization Director Christina Seppanen presented information regarding the 2026 Homestead Credits, 2026 Veterans Credits, and applicable property tax exemptions.

Commissioner Gartner motioned to approve the Homestead Property Tax Credits and Veterans Tax Credits for the 2026 tax year. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller motioned to approve the 2026 property exemption list. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Tax Equalization Director, Christina Seppanen, explained that a class one assessor is currently reviewing the parcels and has not yet completed the review process. She requested that the Equalization Meeting remain open until the assessor has reviewed all parcels and can provide a report to the county.

A special meeting has been scheduled for June 23, 2026, to reconvene the Equalization Meeting. At that time, the class one assessor will provide documentation regarding the assessments, and the Commission will review any

protested values. Today the Commission will accept protests of assessed values. Between now and the June 23, 2026 meeting, the assessments will be reviewed and the outcome of each protest will be determined.

Christina Seppanen presented the equalization assessment summary for commercial property for the 2026 assessment year. Countywide, including all cities and townships, there were 28 qualified commercial sales. After applying depreciation, the adjusted median sales ratio fell below the state's acceptable compliance range. To maintain compliance with state guidelines, a countywide 5% commercial mass appraisal increase was implemented to maintain compliance at 91.76%. State guidelines require class-level sales ratio compliance within a range of 90% to 100%.

Christina Seppanen presented the equalization assessment summary for residential property for the 2026 assessment year. There were 46 residential property sales in 2025 within the cities of Linton and Strasburg. Linton had a sales ratio of 63%, while Strasburg had a sales ratio of 59%, placing the county outside the state's required compliance range of 90% to 100%. Neighborhood value increases were applied in Linton and Strasburg; however, these adjustments did not bring the county into compliance. Therefore, a countywide residential property increases of 5.7% was implemented to help meet state equalization requirements.

Christina Seppanen presented current and prior year values for residential, commercial and farmland.

Trenton Schwahn appeared before the Board to protest the 2026 valuation of Parcel #30-0000-04176-217. Mr. Schwahn stated that the property's value increased from \$111,800 in 2025 to \$286,500 in 2026 and questioned the increase in assessed value. Since the 2025 assessment, a 14' X 40' residence containing 560 square feet had been constructed on the property. The property consists of two acres, with one acre valued at \$43,200 and the second acre valued at \$5,500, for a total land value of \$48,700 for tax year 2026.

Mr. Schwahn presented several comparable properties for consideration. He referenced Parcel #30-0000-04176-038, consisting of 3.01 acres with a shed and four trailer homes, which had a land value of \$43,400 in 2025. He also cited Parcel #30-0000-04176-209, consisting of 1.24 acres with a land value of \$33,300 in 2025, and Parcel #30-0000-04176-032, consisting of 2.01 acres with a land value of \$38,700.00 in 2025. Mr. Schwahn questioned why his property's land value was approximately \$10,000 higher than the comparable properties.

Mr. Schwahn disputed several aspects of the 2026 assessment. First, the residence was classified as a one-and-half story home. He argued that the loft area should not be considered a half story because the ceiling height is not seven feet. Also noted that the assessment lists the residence as an add central air; however, the home is not ducted for a central air system. In addition, the assessment includes a 480 square foot patio, which he stated is actually part of the shop structure rather than the single-family residence.

Mr. Schwahn requested an explanation of the 1.350 map factor calculation, which resulted in approximately a 35% increase in assessed value noting that the assessed value of his shop increased from \$63,101.00 in 2025 to \$85,186.35 in 2026. Christina Seppanen explained that river properties are subject to the 1.350 factor and that Vanguard conducted a countywide mapping project that assigned valuation factors to various areas of the county.

Mr. Schwahn addressed questions regarding the square-footage values and areas listed as additions to the story frame, specifically the 196-square-foot area and the additional 140-square-foot area. Christina Seppanen stated that she completed the initial assessment based on her own drawings and square-footage calculations. She explained that, after Trenton contacted her and expressed concerns regarding the assessment, she requested that her mentor review the property. The mentor's assessment resulted in higher valuation than the original assessment. She further stated that she contacted Vanguard, where three certified assessors reviewed the assessment and recommended an alternative method of classifying the same total square footage. Under the revised approach, the square footage was divided into three sections to account for the two loft areas, while the overall square footage remained unchanged.

Mr. Schwahn presented several property comparisons using 2025 assessed values. He referenced Parcel #30-0000-04199-012, noting that the property contains a 1,440 square-foot dwelling assessed at \$33,500 and an 864-square-foot garage. Also referenced Parcel #42-0000-02103-029, located at Cattail Bay, which contains a 1,940 square-foot dwelling assessed at \$244,300 and a 2,400 square-foot attached garage. Mr. Schwahn referenced Parcel #31-0000-03091-000, located between Beaver Bay and Cattail Bay. He noted that the property contains a 2,000 square-foot dwelling and a 3,000 square-foot attached garage, with the dwelling assessed at \$211,200.

Kim Lees, Parcel #30-0000-04235-000, appeared before the Board and stated that his property's assessed value increased approximately 60%. He noted that the only improvement to the property was the addition of a lean-to on the shop and stated that neither the dwelling nor the shop was entered for assessment purposes. Mr. Lees requested justification for the increase in the property's assessed value. Christina Seppanen explained that the increase in assessed value was attributable to several factors. The residence had previously been valued while still under construction. Following a site visit conducted during the summer, the construction was determined to be complete, and the final value of the home was added to the assessment. In addition, the value of the newly constructed lean-to attached to the shop was included. Christina Seppanen further stated that the property was subject to the countywide average assessment increase of 5.7%, which also contributed to the overall increase in value.

Mr. Lees suggested that an explanation of the factors contributing to an increase in assessed value be included in further "notice of increase" letters, particularly when the increase is substantial.

Kelsi Hach, Real Estate Broker, was present and stated that, based on her experience with property valuations, there is no "magic number" in property assessment. She noted that achieving a fair and consistent valuation requires leveling the playing field, which begins with ensuring that property cards contain accurate information.

When correct data is entered into the Vanguard system, it generates a more accurate assessed value. She stated that properties are assessed based on standardized factors such as garages, bedrooms, and acreage. She further stated that if residents are disputing their assessments, they should first review their property cards and request corrections if information is inaccurate. If the property card is accurate, the resulting assessment is more likely to be reliable and consistent. She noted that residents often do not understand the formulas used in the Vanguard system and do not regularly review their property information. The Director of Tax Equalization frequently estimates property values because they cannot always gain access to homes or garages for inspection. As a result, discrepancies can occur within the assessment process and the formulas used to determine property values.

Dale Johnson was present and provided copies of North Dakota Senate Bill 2367 relating to the assessment of agricultural property. He commented that Emmons County bases agricultural property assessments primarily on soil type and does not consider the actual use of the land. Commissioner Magrum noted that Senate Bill 2367, item (d), states that in order to request an adjustment to an owner's agricultural property assessment, the owner must sign and file an initial application with the assessor in the manner prescribed by the Tax Commissioner. He asked Dale whether he had submitted such an application. Josh Odden stated that to properly tax property based on use, soil committees are needed. He added that most counties do not tax their entire county strictly based on use; instead, they use soil type, which is how Emmons County operates. He also mentioned that modifiers are used also. For example, if land is affected by flooding or excess water, a water-related modifier may be applied to reduce the assessed value.

The Board of Equalization meeting was recessed until June 23, 2026 pending completion of Class I Assessor review and sign-off on parcel valuations. Any revised values or recommendations will be brought back before the committee at that time for further action.

Derrick Becker, Regional Director of Lewis and Clark Regional Development, appeared and provided a report on various programs and funding opportunities available through the organization. He mentioned the SBA 504 loan program, a USDA loan program providing up to \$15 million for meat processors, and approximately \$40 million in statewide funding available to rural hospitals for advanced imaging, emergency, trauma, and specialized medical equipment. Mr. Becker also reported that Lewis and Clark Regional Development has hired a Resource Development Specialist who works with cities and counties throughout the region to identify grant opportunities and low-interest loan programs for local projects. Distributed was a Site Analysis report containing information from both private and public studies related to rural development in Emmons County.

Trenton Schwahn was on the agenda to discuss redacted information and stated that while conducting property value comparisons, he observed that the property information associated with the Director of Tax Equalization appeared to be redacted. Schwab stated that he reviewed the North Dakota Century Code provisions identifying individuals who may qualify for redaction of information and did not find a provision that specifically includes a Director of Tax Equalization. Also brought forward was a comparison presented regarding Parcel #11-0000-06168-010. A building permit for a residence and attached garage was approved in 2021. Property taxes for the parcel were approximately \$50 in 2022, 2023 and 2024. The parcel's assessed value was listed at \$100,200 in 2025 and is scheduled to increase to \$148,700 in 2026.

Chairman Materi brought forward the topic of Utility Permit application fees, stating that the current fee of \$100.00 for Utility Permits issued to local companies should be adjusted. He also expressed the opinion that a separate application should be required for each bore or crossing. Following discussion, Commissioner Magrum motioned to modify the Utility Permit application fee to \$250.00 per crossing, effective June 2, 2026. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Craig Kitzan from Maintenance presented an estimate of approximately \$11,550.00 for replacing doors and locks in several courthouse offices. Commissioner Magrum motioned to approve the estimate submitted by Craig Kitzan for doors and locks and get approvals to follow with the changes, and move forward with the new doors. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Danny Imdieke, Realtor for Rafter Real Estate, and Kelsi Hach, Broker for Rafter Real Estate, presented two plats for consideration. Commissioner Magrum motioned to approve the Plat in Government Lots 1 and 2 and the S ½ NE ¼ of Section 5, Township 129, Range 77 of the 5th P.M. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to approve the Plat of Beaver Bay Walther Scenic Properties-Lakeview V, Part of Lot 47, Beaver Bay Subdivision, Section 23, Township 132, Range 79 of the 5th P.M. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Kevin Dykema, Regional President of Bravera Bank, Bismarck, and Paul Keeney, Assistant Vice President for Mission Advancement at the University of Mary, appeared before the Commission to request consideration of designating up to \$10 million in bonds as "Bank Qualified".

Mr. Keeney reported that the University of Mary is engaged in a capital campaign titled Vision 2030, a fifteen year comprehensive strategic plan initiated in 2015 and scheduled to conclude in 2030. The plan is currently in Phase II, and includes multiple capital projects as athletic facilities, a welcome center, and a residence hall. These projects require approximately \$60 million in tax-exempt financing, to be provided through Braver Bank and partner institutions, along with additional university contributions. Construction has begun, and funding is required during the current summer season.

It was noted that “Bank Qualified” designation provides tax advantages to financial institutions purchasing municipal bonds, allowing them to offer reduced interest rates. Mr. Keeney further explained that if a county issues more than \$10 million in bonds during a calendar year, it is not eligible to designate any portion as bank qualified.

Mr. Keeney stated that there are current connections between Emmons County and the University of Mary, including at least 24 students from Emmons County currently enrolled, as well as alumni and staff ties to the region, including University President Msgr. James Shea.

It was emphasized that the bond documents clearly state that Emmons County assumes no liability for repayment of the bonds and does not guarantee the debt in any manner. North Dakota law prohibits cities and counties from being responsible for such obligations. The University of Mary is solely responsible for all costs associated with bond preparation and issuance. Emmons County will receive a fee of up to \$10,000 upon closing of the transaction. If the County elects to proceed, bond council for the University of Mary will provide draft resolutions, public hearing notices, and related documentation.

After discussion, Commissioner Magrum motioned to proceed with working with the University of Mary on the proposed bond agreement. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to hire Ron Dykema as a seasonal road department employee. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Jon Martin, Engineer with Wold Engineering, P.C., informed the Commission that no bids were received for project SRF-0015(022), the Cattail Bay Road cement stabilization project, at the June 1, 2026 bid opening. Mr. Martin advised that the Commission could either rebid the project with a later completion date or have the road department complete the graveling portion of the project after the cement stabilization work is finished. Following discussion, Commissioner Magrum motioned to advertise the project for bids with a completion deadline of October 16, 2026. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Representatives of the U.S. Fish and Wildlife Service appeared before the Board to discuss an Agreement for the Exchange of Property. Emmons County requested an exchange of wetland acres from the impacted federal wetland easements associated with the 17th Ave SE grade raise project. To safely raise and widen the road, additional right of way will be needed, which will create permanent impacts to portions of the existing wetland easement. Because these impacts occur outside the statutory ROW, the U.S. Fish and Wildlife Service requires that any lost easement acres be replaced. Emmons County’s request is to exchange the acres that will be permanently impacted with an equal number of restored wetland acres on a new easement that is currently in the acquisition. The value of the exchange easement is \$9,950.00 which is refunded through the Flex Funding Program. After discussion, Commissioner Vander Vorst motioned to enter into an Agreement for the Exchange of Property with the United States Department of the Interior, U.S. Fish and Wildlife Service. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller motioned to adopt the following Resolution:

WHEREAS, the bid in the amount of \$1,918,295.84 from Guthmiller Earthmoving, Inc. received in the bid opening of May 8, 2026 for Project SC-FXS-FXCA-1523(060) was the low bid received.

WHEREAS, this bid is considered reasonable.

NOW THEREFORE, be it resolved by the Board of County Commissioners of Emmons County will award to Guthmiller Earthmoving, Inc. the contract for Project SC-FXS-FXCA-1523(060) and hereby authorizes the Chairman of the Board to sign said contract.

It is further understood that the County shall reimburse the North Dakota Department of Transportation for any payments made under this contract, which are not collectible from the Federal Highway Administration.

APPROVED:

Dan Materi, Chairman
Emmons County Commission

ATTEST:

Marlys Ohlhauser
Emmons County Auditor

Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Russ Lawler, Road Superintendent, provided a monthly update on activities for the county road department. Jeremy Holzer was hired as an equipment operator and began employment on June 1, 2026. The Hazelton Culvert project still needs fabric and rock installation. There was some storm damage in the Strasburg area and the road department is currently placing gravel in those areas. Commissioner Magrum brought up 24th Avenue SE on the Emmons-Logan County line. Russ Lawler stated that he’s been in contact with Logan County, and they will supply the trucking and gravel while Emmons County will handle the blading. Noted was that this arrangement is working out well. Russ is working with Tanya Wieler in HR to develop a job description for an Administrative Assistant position.

Commissioner Miller motioned to approve the Utility Permit for Magrum Excavating and Plumbing Co. to install a 1 ¼ inch poly waterline across 9th Ave SE, SW ¼ of Section 15 to the SE ¼ of Section 16, Township 135, Range 76. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest.

Commissioner Miller motioned to approve the Utility Permit for KEM Electric Cooperative, Inc. to install three phase power by boring across 24th Ave SE at a depth of six feet, install three phase power by boring across 23rd Ave SE at a depth of six feet, install three phase power by boring across 22nd Ave SE at a depth of six feet and install three phase power by boring across 20th Ave SE at a depth of six feet. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the application for a variance submitted by Cavendish Farms, Inc. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest. The variance request was to have the architect design the potato storage building as farm agricultural use versus industrial use.

Commissioner Miller and Commissioner Gartner provided a Planning and Zoning update. Commissioner Miller reported that three members were absent from the Planning and Zoning Board meeting held on May 26, 2026. The Board recommended a do-pass on all plats and building permits submitted for consideration. Troy Hanson, Cavendish Farms, Inc. appeared to request a variance for the potato storage buildings. The Board also briefly discussed moratoriums but decided to table the matter until the next meeting due to absence of several members.

Commissioner Gartner motioned to approve the following Resolutions:

2026 Emmons County Multi-Hazard Mitigation Plan

Whereas Emmons County recognizes the threat that natural, man-made or technological hazards pose to people and property within Emmons County; and

Whereas Emmons County has prepared the 2026 “Emmons County Multi-Hazard Mitigation Plan” in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

Whereas the 2026 “Emmons County Multi-Hazard Mitigation Plan” identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in Emmons County from the impacts of future hazards and disasters; and

Whereas adoption by Emmons County demonstrates its commitment to hazard mitigation and achieving the goals outlined in the 2026 “Emmons County Multi-Hazard Mitigation Plan”.

Now, therefore, be it resolved, by the Emmons County Commission, North Dakota, that:

The Emmons County Commission adopts the 2026 “Emmons County Multi-Hazard Mitigation Plan”. While content related to Emmons County may require revisions to meet the plan approval requirements, changes occurring after adoption will not require Emmons County to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions,

Signed this 2nd day of June, 2026.

Dan Materi, Chairman
Emmons County Commission

Emmons County Local Emergency Operations Plan

WHEREAS, the ND Legislative Assembly passed the “North Dakota Disaster Act of 1985: (NDCC 37-17.1) enacting an emergency management law embodying all aspects of disaster/emergency preparedness for all types of hazards which would seriously affect this county; and

WHEREAS, the law provides that each county shall maintain an emergency management organization that serves the entire county, and each city shall provide an emergency management organization of its own, or it shall participate in the countywide emergency management organization; and

WHEREAS, the State Law requires the cities and counties to notify shall notify the division of homeland security of the manner in which the city and the county are providing or securing emergency management activities, identify each individual who will coordinate the activities of the local emergency management organization, and furnish additional information relating thereto as the division requires.

WHEREAS, the Emmons County Local Emergency Operations Plan utilizes the National Incident Management System and assigns tasks and responsibilities to organizations within the County. It establishes a broad concept for conducting response and recovery operations should an emergency or disaster threaten or occur in the Emmons County and cities therein.

NOW, THEREFORE, BE IT RESOLVED, that the Emmons County Commission adopts the revised Emmons County Local Emergency Operations Plan for Emmons County, North Dakota. We further order that all Emmons County Departments maintain the capability for executing their assigned responsibilities pursuant to this Plan.

Dated this 2nd day of June, 2026.

Dan Materi, Chairman
Emmons County Commission

Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Cecile Long was present and asked who serves on the Planning and Zoning Board and when and where the meetings are held. She also questioned whether the County allows tax abatements for projects such as AI Data Centers. Mrs. Long further inquired about setback requirements. The Commission responded that the Planning and Zoning Board is currently working on adopting a new zoning ordinance.

Commissioner Miller spoke briefly about moratoriums and commented that the meeting held in the auditorium on May 28, 2026, was merely an informational meeting.

Deb Addy called into the meeting to request permission to conduct badger control at Tel Cemetery. The Commission advised her to fill the existing badger holes, and monitor the situation. If badger activity continues and further problems arise, she was asked to contact the Commission again.

Commissioner Magrum motioned to approve the Gaming Site Authorization for American Legion Post 126 at Cattail Resort, 16 Mosset Lane, Linton, ND 58552 beginning July 1, 2026 and ending June 30, 2027. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the Plat of Auditor's Lot B, A parcel of land in the SE ¼ of Section 25, Township 130, Range 79 West of the Fifth Principal Meridian. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the Plat of Tract 1, S ½ of Section 13, Township 131, Range 75. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the Plat of Tract A, SW ¼ of the SE ¼ of Section 26, Township 132, Range 77 of the 5th P.M. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Russell Hulm to move in two hopper bins (4,000 bushels), and build a 45,000 bushel superior grain bin on the NW ¼ of Section 10, Township 129, Range 74. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the building permit for Gary Jangula to add a roof over the deck located on the SE ¼ SE ¼ SE ¼ NE ¼ SE ¼ of Section 8, Township 130, Range 79. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the applications and issue liquor licenses for Todd Nieuwsma/dba The Quencher Bar for special events held on June 27 & 28, 2026, August 15, 2026 and August 22 & 23, 2026 at the Beaver Horse Club Grounds located on a portion of the SW ¼ of Section 36, Township 131, Range 76. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
General and 911 – \$115,961.75
Highway Tax - \$66,040.82

The following vouchers were reviewed and approved for payment:

51275	MDU	Utilities	150.81
51313	Ace 24 Hour Towing	Service	1,018.00
51314	Advanced Business Methods	Extension Copier Contract	502.26
51315	API Garage Door, Inc.	Shop Doors Supplies/Service	2,845.00
51316	Auto Value Linton	Parts	80.37
51317	Beastrom Oil Co.	Propane/Fuel	9,797.90

51318	Braaten Law Firm	Legal Services	1,024.00
51319	Burleigh County Sheriff's Dept.	Delinquent Tax Service	60.00
51320	Burleigh Morton Detention Center	Prisoner Billing	7,475.00
51321	Butler Machinery Co.	Parts/Labor	853.43
51322	Circle H. Lumber	Ice & Water Shield	79.00
51323	Cole Papers, Inc.	Supplies	522.63
51324	Deis, Nancy	Expense Reimbursement	273.33
51325	Election Systems & Software	Ballots and Programming	7,798.18
51326	Electronic Communications, Inc.	Radio Updates	1,110.00
51327	Emmons County Record	Publishing	3,779.82
51328	Emmons County Treasurer	Box Rent/Postage/Dues	229.65
51329	Emmons County Treasurer	Post Machine Use	1,620.49
51330	Fireside Office Products, Inc.	Supplies	664.76
51331	Fischer, Thomas	Culverts	2,432.00
51332	Jerome Distributing, Inc.	Water Refills	96.25
51333	Johnsen Trailer Sales, Inc.	Parts	153.18
51334	Locators & Supplies, Inc.	Clothing	58.57
51335	Martin Oil Co.	Gas	1,470.86
51336	MDU	Utilities	1,309.48
51337	Moos Repair & Sales	Truck Wash	274.00
51338	NDACO	Pre-Employment Testing	126.00
51339	NDACO Resources Group, Inc.	IT Service Agreement	2,436.00
51340	NDDOT	Bridge Inspections	14,669.60
51341	Newman Signs, Inc.	Road Signs	721.25
51342	Nodak True Value	Supplies	419.53
51343	NW Tire, Inc.	Service	873.00
51344	ODP Business Solutions	Supplies	224.57
51345	Pahlke Steel	Drill Bit Set	941.26
51346	Payment Remittance Center	Gas/Fuel/Supplies	229.67
51347	Payment Remittance Center	Gas/Fuel/Supplies	358.48
51348	Payment Remittance Center	Gas/Fuel/Supplies	2,573.68
51349	Payment Remittance Center	Gas/Fuel/Supplies	730.38
51350	Payment Remittance Center	Gas/Fuel/Supplies	1,756.02
51351	Peterson Brothers, LLC	Gravel Hauling	42,900.00
51352	Power Plan Corp	Parts & Supplies	1,830.28
51353	Renschler, Norman	Maintenance to Langelier's & Rice Lake	3,200.00
51354	Russell Lawler Construction	Rental of Excavator and Compactor	3,000.00
51355	Schneider, Jackie	Food Pantry	500.00
51356	South Central Regional Water	Water Bill	78.77
51357	Stuckle, Acacia	Expense Reimbursement	211.70
51358	TC Specialties	Service	57.00
51359	True North Steel	Culverts	23,893.06
51360	Verizon Connect	Tracking Devices	287.10
51361	Verizon Wireless	Cell Service	297.75
51362	Quadient Leasing USA, Inc.	Postal Machine Rent	353.19
51363	Linton Auto Parts	Parts	369.64
51364	Information Technology Dept.	Internet Access & Netmotion	1,647.10
51365	KEM Electric Coop, Inc.	Utilities	390.53
51368	Dakota Dust Tex, Inc.	Service	190.79
51369	Heartland Waste Management	Service to Langelier's Bay	135.00
51370	Quadient Finance USA, Inc.	Quadient Finance USA, Inc.	1,000.00
51372	BEK Communications	Telephone Service	2,964.43
DD	Hazelton City	Water Bill	57.00
DD	Linton City	Water Bill	101.39
DD	Weninger, Amy	Expense Reimbursement	21.00

There being no further business before the board, Commissioner Miller motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 2:45 P.M.

Approved: July 7, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
MAY 5, 2026**

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The April 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Miller motioned to approve the minutes of the April 7, 2026 regular meeting. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Chairman Materi requested that the Cavendish Farms contract/agreement be added to the agenda. Commissioner Gartner requested the addition of Brady Weber – Lions Club, Rifle Range to the agenda noting that he may appear. Commissioner Gartner motioned to approve the agenda with the recommended additions. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

Discussion was held regarding the expiration of the sunset clause on April 27, 2026, related to the additional compensation provided to the Sheriff and Chief Deputy Sheriff for extra hours worked to maintain required services during staffing vacancies. Sheriff Gary Sanders presented a summary of the hours worked during March and April for both himself and Chief Deputy Chris Vargas. The summary included a cost comparison between allocating one Deputy Sheriff salary between the Sheriff and Chief Deputy Sheriff versus paying overtime at a time-and-a-half rate. After discussion, Commissioner Gartner motioned to extend Sheriff Sanders proposal for splitting one deputy salary between the Sheriff and Chief Deputy Sheriff for another six months. Seconded by Commissioner Magrum. Commissioner Miller suggested extending the proposal for two months where the matter would be revisited. The Commission did agree for Sheriff Gary Sanders to provide an update to the Commissioners every two months. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

New Business:

Discussion was held regarding the estimated total project cost submitted by Cavendish Farms, Inc. as part of its Conditional Use Permit application. Project Manager Troy Hanson submitted a spreadsheet to States Attorney Joseph M. Hanson itemizing costs for the proposed Potato Storage Site and requested that the estimated total project cost on the application be amended to \$14,952,946.00. The amended amount was requested because the original total project cost on the original Conditional Use Permit application included several categories of expenses outside of building and construction costs, including surveys, engineering fees, potato loading and unloading equipment, snow removal equipment, and electrical engineering studies. Following discussion, Commissioner Gartner motioned to approve the amended estimated total project cost of \$14,952,946.00. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to a conflict of interest. It was noted that Cavendish Farms, Inc. will be required to pay 100% of the 3% application fee prior to the commencement of construction.

Kenneth Jochim appeared for discussion regarding the section line matter as discussed at the September 5, 2025 commission meeting, where a motion was approved directing that proper notification be sent to the landowners stating that encroachments must be removed from the section line right-of-way.

Kenneth Jochim asked the commissioners who was responsible for following up on the certified encroachment notices to ensure that the parties involved responded appropriately?

Commissioner Gartner stated that he had spoken with John McCrory, who had also received an encroachment notice, as well as with State's Attorney Joseph M. Hanson. The encroachment notice stated that all encroachments were required to be moved outside the 33-foot boundary. The renter using a portion of John McCrory's property had not removed the encroachment. According to McCrory, he had spoken with the renter, however, the encroachment remained in place. The notice also stated that recipients had thirty days to comply.

Following discussion, Commissioner Magrum motioned directing Josh Odden and the Sheriff's Department to verify whether the encroachment notice had been complied with. If compliance had not been achieved, the encroachment was to be brought into compliance within ten days. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum also instructed Josh Odden and the Sheriff's Department to inspect the area on the other side of the railroad tracks to verify whether the fence and gate were encroaching. If an encroachment was found, the Commission would begin the process of sending a notice letter to the landowner.

At 10:10 A.M., a County Park Board meeting was held. Present were Commissioners James Gartner, Erin Magrum, Dan Materi, Craig Miller and James Vander Vorst; County Park Board Member, Dean Weiss.

Also present was Korlene Schmidt representing Kintyre Park Board and Rosalie Rambough and Del Svalen representing Braddock City Park Board.

Dan Materi called the meeting to order. James Vander Vorst motioned to approve the minutes of the May 6, 2025 meeting. Seconded by Craig Miller. All members voting "YES". Motion carried.

County Auditor, Marlys Ohlhauser, presented the following county park budget information to the board:

2025 County Park Expenditures	\$43,429.49
2026 County Park Budget	\$77,500.00
YTD 2026 Expense Report	\$ 1,797.72

Received was a letter from Ann M. Moch, Kintyre Park Board, providing an update on the Kintyre Park for 2025.

There was discussion regarding chip sealing the Langelier's Bay Road. The Commission will explore applying for SRF funding through the NDDOT.

Craig Miller stated that he raised the subject of funding parks at the last six-county commission meeting, and out of the six counties, Emmons County is the only county that contributes to the county parks or city parks.

Craig Miller received a call regarding Braddock Park being leased to the city. Rosalie Rambough stated that back in 1984, when the park held its 100th anniversary, Pete and Mary Ellen Naaden donated the land for the park. Somewhere in the process, a deed was never recorded. The land is currently owned by Tami Naaden, and there is still no deed on record. Conversations have been held with Tami Naadan about leasing the land, as the park board maintains the park. State's Attorney Joseph M. Hanson provided Craig Miller with the North Dakota Century Code stating that parks can be owned or leased by municipalities. According to Rosalie Rambough, there is no lease agreement currently in place, only a verbal agreement. Craig Miller stated that he would like to see something in writing to make the arrangement official, such as a lease agreement. Rosalie Rambough stated that she will meet with the Naaden's to have a lease agreement drawn up.

Erin Magrum motioned to allocate \$3,000.00 to Linton City Park, Hazelton City Park, Braddock City Park, Hague City Park and to the park in Kintyre; and to allocate \$1,500.00 to the Strasburg City Park and \$1,500.00 to the Strasburg Park Expansion with contingency that Braddock's contribution be withheld until the City provides a written lease agreement that has been recorded. Seconded by Craig Miller. All members voting "YES". Motion carried.

Acacia Stuckle and Nancy Deis, Extension Agents, provided a quarterly narrative report.

Sam Renschler provided a quote of \$8,800.00 to replace the restrooms at Langelier's Bay, and \$1,100.00 to replace only the toilet lids. The Commission agreed not to proceed with the upgrade at this time.

Commissioner Miller motioned to approve the Chairman signing the Funding Agreement for Clerk of District Court Services. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to enter into an agreement with Central Regional Education Association (CREA) for County Superintendent of Schools Services. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller and Commission Gartner provided an update on the Planning and Zoning Commission meeting held on April 28, 2026. Eight of the nine board members were present. The board discussed moratoriums further and would like to speak to an outside attorney regarding moratoriums.

The Planning and Zoning board is requesting approval from the County Commission for spending authority utilizing county funds. Commissioner Magrum motioned to grant the Planning and Zoning board authority to utilize up to \$5,000.00 for outside legal services. Auditor Ohlhauser will determine which fund the expenses will be paid from. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The Planning and Zoning board reviewed the McIntosh County and Divide County Zoning Ordinances and determined that several revisions are necessary, as certain provisions do not align with our county's zoning regulations and policies. States Attorney Joseph M. Hanson was authorized to review the McIntosh County Zoning Ordinances and remove any wording or provisions that do not apply to Emmons County.

Doug Bichler appeared before the board to request a building permit to add a 20 X 14 three-season room to the north side of the house, install new siding on the entire house, replace the roof, and build a covered patio on the west side of the garage located in Section 32, Township 132, Range 77.

A seventy-foot setback variance was also requested by Doug Bichler for the three-season room, which would extend an additional six feet beyond the existing deck that will be removed. It was noted that the addition would not create an obstruction.

The Planning and Zoning board recommended a do pass at the meeting on April 28, 2026 for the building permit and the variance.

Following discussion, Commissioner Magrum motioned to approve the seventy-foot setback variance. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to approve the building permit for Doug Bichler to add a 20 X 14 three season room to the north side of the house, install new siding to the entire house and put on a new roof and build a covered patio on the west side of the garage on Section 32, Township 132, Range 77. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Christina Seppanen introduced Lindsay Bauman who started employment on May 1, 2026 as the Administrative Assistant for the Director of Tax Equalization.

Wes Mastel appeared before the board to request a building permit to build a 120 X 80 shop on the SW ¼ of Section 4, Township 129, Range 74.

A seventy-three-foot setback variance from the centerline of the road to the proposed shop location was also requested by Wes Mastel. It was noted that the existing grain bins are currently set back only seventy-three feet from the centerline of the road and do not create any obstruction problems.

At the Planning and Zoning board meeting, a couple of members referenced page 25 of the Zoning Ordinance Handbook under Article IX, Section B (3), which states, "Minimum setbacks from centerlines may be determined by computing the average setback of existing adjacent uses if such uses exist," and felt that this provision applies to the request; therefore, the board recommended approval.

Following discussion, Commissioner Vander Vorst motioned to approve the seventy-three (73) foot setback variance and also to approve the building permit for Wes Mastel to build a 120 X 80 shop on the SW ¼ of Section 4, Township 129, Range 74. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

North Dakota Department of Transportation road projects were discussed with Jon Martin present. The Grade Raise project, located one mile east and 3.5 miles north of Braddock, was approved for Flex Funding and will be bid through the NDDOT on May 8, 2026. The construction engineering services agreement must be approved and submitted to the state. The Engineering costs are reimbursable at 100% through the Flex Funding. Commissioner Magrum motioned to enter into a construction engineering services agreement with Wold Engineering, P.C. for road project SC-FXS-FXCA-1523(060), PCN 24348, the Grade Raise project located one mile east and 3.5 miles north of Braddock, North Dakota. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the final plans and specifications for the Cattail Bay Road Cement Stabilization project, located east-west for two miles on 89th St. SW, and to authorize Wold Engineering, P.C. to advertise the project for bids. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried. The bid opening will be held on June 1, 2026 at 9:00 A.M. at the Courthouse. The project completion date is September 18, 2026.

Jon Martin informed the Commission that notification was received from the North Dakota Department of Transportation that funding will be available for the Linton Country Club Road project. The project will be funded under the Special Road Fund Program, with funding limited to a maximum of \$500,000. Commissioner Gartner motioned to notify the state that Emmons County will accept the SRF funding for the Linton Country Club Road project and to proceed with the project. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Russell Lawler, Road Superintendent, provided a monthly update on activities for the county road department. Commissioner Gartner motioned to enter into a rental agreement with Russ Lawler for the rental of his excavator for ten days at a cost of \$3,000.00, and to use county equipment to mobilize it to and from the job site located between Sections 20 and 21, Township 131, Range 74, for the purpose of replacing the old wooden bridge with a culvert. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Russell Lawler provided the Commissioners with an estimate from Loiseau Construction, Inc. in the amount of \$100,471.43 for mobilization, grind with injection and layback, and dust pods on 84th Street SE from 4th Avenue SE to Highway 83. The Commission concluded that Russell Lawler should determine how late in the year the company would be able to complete the project if done this year, or whether it should be planned for next year. The Commission also requested a list of similar projects previously completed by the company.

Russell Lawler brought up vacation and sick leave hours accumulated by the Road Department, noting that some employees will need to use a portion of their vacation time by the end of the year. Commissioner Gartner suggested that employees provide sufficient advance notice when planning to use earned vacation time. The Commission requested that this item be placed on the Six County Commission agenda for discussion.

Commissioner Magrum reported that the road on 62nd St. SE has water up on the shoulder. Russell Lawler will check into the matter.

The Commission approved for Russell Lawler to proceed with hiring a fulltime equipment operator and to seek seasonal summer help and truck drivers.

The Commission revisited the trade-in of the two Mack trucks for two 2027 Mack trucks and agreed to keep the current trucks rather than proceed with the trade.

Clark Roth appeared before the Commission to inquire about a speed limit sign and dust control. He stated that the speed limit in Braddock is 25 mph, but there is no speed limit sign on the west side of Braddock, whereas there is a sign on the south side. He also raised concerns regarding dust control. The Commission suggested that Russell Lawler look into the possibility of installing a flashing speed limit sign.

Commissioner Magrum motioned to table the Utility Permit for John McCrory to install a 12" drain pipe on Main Ave. SW pending further information. Drain pipe to be installed between Sections 36, Township 133, Range 78 and Section 31, Township 133, Range 77. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

Commissioner Gartner motioned to table the Agreement for the Exchange of Property from the United States Department of the Interior U.S. Fish and Wildlife Service, pending further information. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the following building permits:

1. Thomas and DeRicci Reineke to pour a concrete floor in the 30 X 40 shop, pour a 20 X 40 concrete pad and pour a 15 X 20 concrete pad by the decks. Location is Lot 219 Beaver Bay Walther Scenic Property – Lakeview II, Section 23, Township 132, Range 79.
2. Steve Schlosser to build a 75 X 62 home with a 32 X 38 attached garage on Lot 1, NE ¼ NE ¼ less acres to USA, Section 8, Township 131, Range 79.
3. Joseph L. Glass to add fill dirt, pour concrete and construct a 60 X 40 garage for storage on Auditor's Lot B of the SE ¼ of Section 8, Township 130, Range 79 of the fifth principal meridian.
4. Don and Deloris Wikenheiser to build a 70 X 40 home with a 40 X 40 attached garage on the SE ¼ of Section 2, Township 131, Range 76.
5. Shawn and Laura Glass to move in a 2026 Aspen Doublewide Mobile Home and attach a 12 X 12 breezeway and a 44 X 60 garage/shop on the NW ¼ of Section 24, Township 131, Range 79.
6. Todd and Jessica Feist to place a 20 X 8 shipping container on the W ½ SE ¼ SW ¼ SW ¼ NW ¼ in Section 16, Township 132, Range 76.
7. Lane Twardoski to build a 102 X 84 heated shop on 19.33 A tract in Lots 6-7, Section 6, Township 130, Range 76.

Seconded by Commissioner Miller. Roll Call "YES": Gartner Magrum, Materi, Miller and Vander Vorst. Motion carried. Gartner abstained from voting on item #2, building permit for Steve Schlosser due to conflict of interest.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
General and 911 – \$114,151.22
Highway Tax - \$71,638.92

The following vouchers were reviewed and approved for payment:

51167	MDU	Utilities	189.67
51194	ND Attorney General	Background Check	15.00
51202	Advanced Business Methods	Extension Copier Contract	359.96
51203	Agtegra Coop Strasburg	Maxtron	1,129.31
51204	Auto Value Linton	Parts	406.33
51205	Axon Enterprise, Inc.	Supplies	953.90
51206	Balco Uniform Center, Inc.	Uniforms	109.79
51207	Beastrom Oil Co.	Propane/Fuel	9,398.92
51208	Burleigh Morton Detention Center	Prisoner Billing	7,245.00
51209	Butler Machinery Co.	Parts/Labor	1,444.76
51210	Centre, Inc.	Community Service/Probation Program	1,200.00
51211	Curtis Rud Oil Co.	Diesel	35,257.50
51212	Dakota Awards, Inc.	Self-Ink Stamp	58.31
51213	Dakota Dynamics	HR Consulting	400.00
51214	Deis, Nancy	Expense Reimbursement	316.83
51215	Eide Ford	Vehicle Service	123.78
51216	Election Systems and Software	Programming	2,476.72
51217	Emmons County Record	Publishing	609.04
51218	Emmons County Treasurer	Registration/Supplies	691.70
51219	Emmons County Treasurer	Postage	288.38
51220	Fireside Office Products	Supplies	599.40
51221	Goldstar Products, Inc.	Asphalt Patch	499.50
51222	Information Technology Dept.	Internet Access & Netmotion	1,620.45
51223	Jack's Electric & Trenching	Supplies/Service	5,689.99
51224	Jerome Distributing, Inc.	Water Refills	72.00

51225	Keller's Hardware	Paint	52.99
51226	KEM Electric	Utilities	467.33
51227	Linstar	ID Cards	51.20
51228	Linton Auto Parts	Parts/Supplies	1,873.57
51229	Locators & Supplies, Inc.	Supplies	283.02
51230	Magrum Excavating & Plumbing	Replace Hydrant at Langelier's Bay	1,850.00
51231	Martin Oil Co.	Gas	5,179.66
51232	Matthew Bender & Co., Inc.	ND Century Code Updates	16.88
51233	MDU	Utilities	1,924.40
51234	Morton County Highway Dept.	Crack Sealing Oil	4,907.16
51235	ND County Recordors Association	Dues	500.00
51236	ND State Radio Communications	Line Fees	15,826.86
51237	ND State Radio Communications	LETS Billing	120.00
51238	NDACO	Workers Comp	1,647.67
51239	NDACO	Network Services	5,272.00
51240	NDSU	Letterhead/Stationary	189.80
51241	NDSU Extension	Salary Reimbursement	14,657.76
51242	Nodak True Value	Supplies	633.71
51243	Payment Remittance Center	Gas/Fuel/Supplies	289.88
51244	Payment Remittance Center	Gas/Fuel/Supplies	591.19
51245	Payment Remittance Center	Gas/Fuel/Supplies	612.03
51246	Payment Remittance Center	Gas/Fuel/Supplies	3,354.92
51247	Peterson Brothers, LLC	Gravel Hauling	7,500.00
51248	Presort Plus	Mailings	837.59
51249	Proforms	Checks	120.58
51250	Quadient Leasing USA, Inc.	Postal Machine Rent	353.19
51251	Renschler, Norman	Maintenance to Langelier's Bay	1,872.97
51252	Rough Riders Industries	Signs	7.91
51253	Sayler Implement, Inc.	Parts	65.12
51254	Schneider, Jackie	Food Pantry	500.00
51255	South Central Regional Water	Water Bill	84.92
51256	Stuckle, Acacia	Expense Reimbursement	140.70
51257	TC Specialties, Inc.	Service	57.00
51258	Terracon Consultants, Inc.	Geotechnical Investigation	6,300.00
51259	Unicom	Sheriff Vehicle Maintenance	47.85
51260	Verizon Connect	Tracking Devices	260.10
51261	Verizon Wireless	Cell Service	297.70
51262	Widmer Roel	2024 Audit	3,000.00
51263	Wold Engineering, PC	Surveys	10,853.75
51264	Hague Park Board	Contribution	3,000.00
51265	Hazelton Park Board	Contribution	3,000.00
51266	Heartland Waste Management	Langelier's Bay	101.25
51267	Kintyre Park Board	Contribution	3,000.00
51268	Linton Park Board	Contribution	3,000.00
51269	ODP Business Solutions	Supplies	177.28
51270	Payment Remittance Center	Gas/Fuel/Supplies	452.30
51271	Strasburg City Park	Contribution	1,500.00
51272	Strasburg Park Expansion	Contribution	1,500.00
51273	Rough Rider Industries	Sign	50.00
51274	Dakota Dust Tex, Inc.	Service	190.76
51275	Strasburg City	Water Bill	95.95
51279	BEK Communications	Telephone Service	2,980.32
Nonck	ND Post Board	License Renewal	45.00
DD	Hazelton City	Water Bill	57.00
DD	Linton City	Water Bill	99.66
DD	Ibach, John	Supplies from Pilot Store	19.75
DD	Ellingson, David	Racking from Mac's	972.00
DD	Lauinger, Jerry	Truck Scale Fees	39.50

There being no further business before the board, Commissioner Magrum motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 2:00 P.M.

Approved: June 2, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
APRIL 7, 2026**

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The March, 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Vander Vorst motioned to approve the minutes of the March 3, 2026 regular meeting. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller noted that Terry Holzer was unable to attend the meeting and motioned to approve the agenda with the deletion of the Terry Holzer – cattle crossings item. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

Clint Scherb, Project Developer for NextEra Energy Resources, attended the meeting and inquired whether an additional permit was required for a temporary office connex trailer to be used on-site during construction of the Emmons-Logan Energy Storage project. The Commission determined that the connex trailer is included under the existing approved conditional use permit and that no additional permit is necessary.

New Business:

VA Officer, Brad Huber, appeared and delivered his quarterly report. Also noted that the Veterans Memorial for the courthouse is currently being installed in the auditorium, with a goal of completing the display by Memorial Day.

Commissioner Gartner motioned to approve the following Fire Emergency and Burn Restrictions:

**FIRE EMERGENCY AND BURN RESTRICTIONS
TIED TO DAILY FIRE DANGER RATING
for Emmons, County, North Dakota**

April 7, 2026

Emmons County, North Dakota has and is expected to continue to endure periods of dry conditions with significant vegetative fuels available; and

- Several rural fires have occurred due to current conditions; and
- All available resources remain committed to protecting life and property; and
- The impact of fires could threaten the health, well-being, and safety of citizens in Emmons County; and
- The cost of response and the inordinate equipment wear may be far more than available County resources.

The Board of Emmons County Commissioners declares a Fire Emergency and Burn Restrictions effective when the North Dakota Rangeland Fire Danger Rating is in the High, Very High, Extreme Rating, and/or a Red Flag Warning has been issued for Emmons County, North Dakota, effective immediately until rescinded or through October 31, 2026.

What's Included

No Open Burning: Includes campfires, controlled burns (i.e., wood piles, tumbleweeds, tree piles, etc.), cropland/agricultural burning, fireworks (aerial and ground), recreational explosives and/or explosive materials (i.e., binary explosive targets), garbage/pit burning, unnecessary off-road motorized travel (anything other than paved or gravel surface).

What's Excluded

Controlled Devices: Only when device (gas grills; gas patio fireplaces and chimineas; gas camp stoves; gas, charcoal, or wood-fired grills; patio fireplaces and chimineas; gas camp stoves; and smokers) is on a hard, non-organic surface and 15' from vegetation and an extinguisher or water is available on site.

**THE PENALTY FOR VIOLATION OF THESE BURN RESTRICTIONS IS A CLASS B MISDEMEANOR
(NDCC 37-17.1-10.1: MAXIMUM SENTENCE OF 30 DAYS IN JAIL AND \$1,500 FINE).**

Open burning is prohibited in the extreme category regardless of local restrictions and must comply with ND Administrative Code 33.1-15-04. Questions regarding open burning referred to the ND Department of Environmental Quality at 701-328-8153.

The daily Fire Danger Rating is available online: <https://ndresponse.gov>

Dan Materi, Chairperson
Emmons County Commission

Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the Plat of Lots A & B, N ½ SW ¼ and S ½ NW ¼ of Section 21, Township 131, Range 76. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried. Present was Gary Hulm.

Russell Lawler, Road Superintendent, provided a monthly update on activities for the county road department. Crack sealing has been completed for the year. Boat docks have been installed at Langelier's Bay and on the east side of Beaver Bay.

Permission has been received to replace the bridge located between Sections 20 and 21, Township 131, Range 78 with a culvert. According to Jon Martin of Wold Engineering, P.C., after conducting a hydraulic study, the bridge can be replaced with a culvert measuring ten feet in diameter and fifty feet in length. The project will also include the installation of flared ends and rip rap. The cost of the culvert delivered to the site is \$13,524.00, with estimated additional costs of \$6,400.00 for the flared ends. After discussion, Commissioner Magrum motioned to proceed with the project to replace the old wooden bridge with a culvert. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

A quote was presented from RDO Truck Centers for the purchase of two (2) 2027 Mack P164T day cab tractors totaling \$296,338.00, including an extended warranty. The proposed trade-in value for the two currently owned Mack trucks was \$143,000.00, resulting in a net trade difference of \$153,338.00. Additionally, a separate quote of \$22,890.00 was provided for the purchase of a 24-month/250,000-mile extended warranty on the existing Mack trucks, which are scheduled to be paid off this month. No action was taken at this time.

Commissioner Vander Vorst made a motion to grant permission to Syd Lawler to clean the ditch located on the NE ¼ of Section 6, Township 132, Range 78. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The matter was first discussed last month, with additional conversation focusing on the hiring of an equipment operator. Commissioner Gartner presented a cost estimate from the auditor's office for the position, along with projected expenditures for employees working ten hours of overtime per week from April through October. It was noted that the position is currently being advertised.

Commissioner Gartner motioned to approve the Haul Road Agreement for Emmons-Logan Energy Storage, LLC. This agreement permits hauling of construction equipment for a battery storage facility, including 138 battery containers, 46 inverters, and additional equipment along 72nd St. SE and 21st Ave. SE. The approved haul period is from May 1, 2026 to May 1, 2027. The agreement also includes the Michel's Dust Mitigation Plan Route Addendum. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

Becky Thatcher-Keller and Tony Holzer of Emmons County Food Services appeared and presented the annual report for the Emmons County Senior Food Service Program. Tony Holzer reported that the program has been operating under the name Emmons County Senior Food Services since January 2025 and has been running successfully. He noted that the community has been very supportive and that the program has received contributions. Becky Thatcher-Keller added that the transition has been very smooth and that they have an excellent staff in place.

A total of 10,388 meals were served in 2025. These included 4,963 congregate meals; 794 home-delivered meals in Linton; 1,127 takeout meals in Linton; 2,255 frozen meals in Linton; 583 hot-delivered meals in Strasburg; 152 frozen meals in Strasburg; 178 frozen meals in Hazelton; 10 frozen meals in Braddock; 75 hot-delivered medical meals; 15 frozen medical meals; and 236 ineligible meals served to individuals under the age of 60.

The average food cost per meal was \$4.00. Donation income from clients totaled \$49,476.00, based on a suggested donation of \$5.00 per meal. Donations covered 9,896 meals, leaving 492 meals without any donation contribution, as some clients either did not pay the full suggested amount or did not contribute.

State reimbursement totaled \$157,145.11, which included \$137,627.03 in general state reimbursement and \$19,518.08 in nutrition reimbursement. Additional revenue from the county mill levy amounted to \$45,547.62.

Total expenditures for the year were \$193,838.92. These included \$83,170.67 in food costs; \$1,013.60 in food-related costs; \$17,012.86 in facility, office, and utility expenses; \$1,462.00 in insurance; \$87,953.29 in payroll; and \$3,226.50 in miscellaneous expenses, including fees and training.

Improvements made during 2025, funded through mill levy income and donations, included the installation of a state-required dishwasher hood, new electrical outlets in the kitchen, updated kitchen equipment and utensils, and the purchase of a blast freezer to support frozen meal production.

Commissioner Miller and Commissioner Gartner provided a Planning and Zoning update to the board. The Planning and Zoning Board met on March 31, 2026, with seven of the nine board members in attendance. During the meeting, members discussed reviewing McIntosh County's recently adopted zoning ordinance in preparation for the next meeting. The ordinance originated in Divide County and, with permission from the Divide County State's Attorney, was shared with McIntosh County for their use.

Moratoriums were also discussed at the meeting, with a suggestion of implementing a two-year moratorium on artificial intelligence data centers, nuclear, carbon pipelines and bitcoin-related operations. No action was taken, as the board had several questions for State's Attorney Joseph M. Hanson that will be addressed at the next Planning and Zoning meeting.

The board raised questions regarding their authority to extend the current 60-day research period. Also discussed adding newly adopted resolutions to zoning manual, but will consult with the States Attorney.

Francis Krumm was on the agenda and stated that McIntosh County Zoning has a three-mile setback requirement for wind towers. He suggested that Emmons County consider reviewing and potentially adopting similar setback requirements.

The Commission discussed the employee handbook, prompted by concerns raised by Commissioner Magrum regarding who has the authority to hire and terminate employees working for Emmons County.

According to the current handbook, employees enter into an agreement with "Emmons County". This raises an important question: what is the definition of "Emmons County" in this context? A common assumption is that it refers to the Board of County Commissioners, which is also how many citizens interpret it. If this is not the case, the handbook language should be clarified to explicitly define who holds hiring and termination authority. Specifically, it should state whether "Emmons County" includes the Board of County Commissioners, elected officials, or both. And also, whether it includes Department Heads.

Commissioner Magrum also expressed concern that he has not received any official notification of an employee termination, despite hearing that one occurred. This raises the question of whether a termination is valid if the County Commission has not been formally informed or involved, depending on established authority.

Commissioner Vander Vorst suggested consulting with Tanya Wieler, Human Resource Consultant, to communicate how the Commission wants the policy to be structured and to have her draft appropriate language for the handbook.

Commissioner Gartner added that he has not been formally informed of any termination and has only heard about it through informal channels. He expressed frustration with being caught off guard by members of the public regarding personnel matters that the Commission was unaware of.

Commissioner Magrum further shared his frustration, noting that the Commission had previously discussed and decided to table filling a position at the last meeting. However, between meetings, an employee was reportedly terminated without the Commission's knowledge, and the position has since been advertised. This has created confusion about whether proper procedures were followed and whether the termination and subsequent job posting were authorized.

Chairman Materi stated that he spoke with Tanya Wieler in Human Resource, and based on the language in our policy, the responsibility falls to the department heads. The Commissioners hire the department heads, who are then responsible for conducting and managing their respective departments. Materi believes that if any issues arise, or if the Commissioners wish to make changes to the policy, the State's Attorney and Human Resource should coordinate with one another and then present recommendations to the Commission for consideration or any amendments to the handbook.

Commissioner Magrum disagreed with Tanya Wieler's interpretation. He stated that, as he reads the policy, it references "Emmons County" and does not specifically mention department heads. In his view, while department heads are responsible for managing their departments, any issues should ultimately be brought to the County Commissioners. He believes this approach ensures accountability to the citizens, and that is his interpretation of the policy.

Commissioner Magrum stated that, in his opinion, the termination is not valid until it has been voted on by the Commissioners. He also believes the process should be more closely scrutinized, as he feels he should have been notified. He stated that an official notice should be sent to the Commissioners indicating that an employee has been terminated, including the effective date and the reasoning. He further suggested that the department head should notify the Commission when an employee is placed on paid leave, along with the reasons for the potential termination, and that the Commission should make the final decision at the next meeting.

State's Attorney Joseph M. Hanson stated that the Commission is responsible for creating its policies and agreed that the current policy is vague. He indicated that he will work with Tanya Wieler, as her involvement is necessary in this matter. Hanson also emphasized that he does not want to dictate policy for the Commissioners, as they have been elected to create these policies, but rather to assist by providing guidance and clarification so the Commission can determine how it wishes to proceed.

Commissioner Vander Vorst stated that he feels department heads should have the authority to terminate an employee. Commissioner Gartner responded that there needs to be a defined process in place. He stated that the Commissioners should be notified immediately when such actions occur. He also expressed concern from an employee perspective, noting that it would be troubling to know another employee could be terminated without just cause or without an opportunity to improve through a performance plan. He emphasized that there needs to be a structured process leading up to any termination.

Chairman Materi stated that he spoke with Tanya Wieler last night, and she indicated that everything is in line with what occurred. He noted that the appropriate forms are being completed, and that if anyone has questions, they should contact Tanya Wieler.

Commissioner Gartner motioned to continue contracting with Sam Renschler for maintaining Langelier's Bay Campground and restroom facilities and the facility at Rice Lake for calendar year 2026 at a fee of \$200.00 per trip. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried. Present was Sam Renschler.

Upon recommendation of the Planning and Zoning Commission, Commissioner Magrum motioned to approve the building permit for Tyler and Alison Jacob to construct a 52 X 45 home with a 42 X 30 attached garage on a tract of land lying in the SE ¼ of Section 32, Township 134, Range 75 West of the 5th P.M. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Chris Weigel to construct a 128 X 72 storage/heated shop on the NW ¼ NW ¼ NE ¼ of Section 24, Township 134, Range 74. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Chris Weigel to put up two (2) grain bins on the E ½ W ½ of Section 13, Township 134, Range 74. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Magrum motioned to approve the building permit for Rick Weigelt to replace the siding on the home located on tract 425.6' X 177' & tract 3 in the SE ¼ SE ¼ of Section 132, Range 76. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Emmons-Logan Energy Storage, LLC for the construction of an Energy Storage Facility on 24 acres out of the W ½ SW ¼ of Section 34, Township 134, Range 74 of the 5th P.M. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Magrum motioned to approve the building permit for Alex Deis for new construction of a grain bin on the NW ¼ of Section 7, Township 133, Range 76. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Clint Saylor to build a cabin and to move an existing building to the south and removing the trailer house on Lot 12, Coyote Hills Subdivision, Section 23, Township 132, Range 79. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Dusty and Candace Hasper to set a 1 time use shipping container on the property for storage on Lot 204 of Beaver Bay Walther Scenic Properties Lakeview II, Section 23, Township 132, Range 79. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Miller motioned to approve the building permit for Paul A. Schneider to add an addition on the home on Lots 1-4, Block 1, Section 12, Township 136, Range 79. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Steve and Billie Schumacher to construct a new home on Tract 115 X 330 in the SE ¼ SE ¼ of Section 33, Township 132, Range 79. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Magrum motioned to approve the Plat – Tract 1, N ½ of Section 14, Township 136, Range 77. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the applications for abatement or refund of taxes for parcel #42-0000-02074-000 for tax years 2024 and 2025, parcel #27-0000-03561-000 for tax years 2024 and 2025 and

parcel #52-0006-00242-000 for tax year 2025. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Vander Vorst motioned to approve the appointment of election inspectors for the 2026 Elections pursuant to ND 16.1-05.01 as follows:

- Bernie Schiermeister – Voting Center, Hazelton City Hall
- Wayne Ehley – Voting Center, Emmons County Courthouse
- Rosalind Leier – Voting Center, Strasburg Blue Room

Seconded by Commissioner Magrum. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
 General and 911 – \$132,570.73
 Highway Tax - \$91,271.25

The following vouchers were reviewed and approved for payment:

51062	MDU	Utilities	219.71
51093	Acme Tools GF	Tools and Supplies	530.85
51094	Advanced Business Methods	Extension Copier	378.63
51095	API Garage Door, Inc.	Coax Antenna	340.00
51096	Balco Uniform Center, Inc.	Uniforms	1,345.30
51097	Beastrom Oil Co.	Propane/Fuel	3,465.21
51098	Braaten Law Firm	Legal Services	13,520.00
51099	Burleigh County Emergency Mgmt.	1 st and 2 nd Quarter Contract	9,000.00
51100	Burleigh Morton Detention Center	Prisoner Billing	6,566.56
51101	Butler Machinery Co.	Parts/Labor	966.25
51102	Central Dakota Frontier Coop	Gas	130.08
51103	Circle H. Lumber	Material	8,902.59
51104	Cole Papers, Inc.	Supplies	684.48
51105	Dakota Dust Tex, Inc.	Service	186.99
51106	Dakota Dynamics	HR Consulting	400.00
51107	Dakota Line Sales, LLC	Container	6,700.00
51108	Electronic Communications	Programming	225.00
51109	Emmons County 4-H Leader Council	County Contribution	950.00
51110	Emmons County Record	Publishing	395.81
51111	Emmons County Treasurer	Postage	7.70
51112	Emmons County Treasurer	Postage	625.91
51113	Fireside Office Products	Supplies	1,453.07
51114	Information Technology Dept.	Internal Access & Net Motion	1,620.45
51115	Jack's Electric & Trenching	Service	40,153.65
51116	Jerome Distributing, Inc.	Water Refills	87.50
51117	KEM Electric Coop, Inc.	Utilities	477.29
51118	Linton Auto Parts	Parts	579.30
51119	Locators & Supplies, Inc.	Mounting Bracket	65.14
51120	Martin Oil Co.	Gas	1,642.05
51121	Mattern, Trevor	Payloader Service	150.00
51122	Matthew Bender & Co.	ND Court Rule Updates	79.93
51123	MDU	Utilities	2,471.95
51124	Model Bakery	Pesticide Training	65.90
51125	ND Clerks Association	Dues	100.00
51127	NDACO Resources Group, Inc.	IT Services	6,663.16
51128	NDACTVSO	Dues and Registration Fee	170.00
51129	New Vision Security, LLC	Service to Fire Alarm	555.00
51130	NW Tire, Inc.	Tire Service	1,185.75
51131	ODP Business Solutions	Supplies	344.79
51132	Outlawn Outdoor Lawn Service	Lawn Spray Service	475.00
51133	Pahlke Steel	Angles	449.74
51134	Payment Remittance Center	Gas/Fuel/Supplies	4,801.94
51135	Payment Remittance Center	Gas/Fuel/Supplies	1,638.23
51136	Payment Remittance Center	Gas/Fuel/Supplies	2,643.11
51137	Payment Remittance Center	Gas/Fuel/Supplies	148.17
51138	Payment Remittance Center	Gas/Fuel/Supplies	12,536.47
51139	Power Plan Corp.	Parts	5,648.08
51140	Psychological Resources	Evaluation	250.00
51141	RDO Truck Center	Parts	825.17
51142	Renschler, Norman	Maintenance to Rice Lake	380.00
51143	Rough Rider Industries	Sign	14.26
51144	Sayler Implement, Inc.	Parts	5,672.96

51145	Schneider, Jackie	Food Pantry	500.00
51146	South Central Regional Water	Water Bill	86.15
51147	Strasburg State Bank	Equipment Lease Payment	33,893.55
51148	Strasburg State Bank	Equipment Lease Payment	73,864.15
51149	Stuckle, Acacia	Expense Reimbursement	53.65
51150	TC Specialties	Service	57.00
51151	TK Elevator Corp.	Elevator Maintenance	4,064.65
51152	Tower Communications	Tower Rent	600.00
51153	Underground Vaults & Storage, Inc.	Micro Form Box	225.60
51154	Unicom	Vehicle Graphics	47.85
51155	Unison Bank	Equipment Lease Payment	150,391.47
51156	Unison Bank	Equipment Lease Payment	73,826.06
51157	Unison Bank	Equipment Lease Payment	139,668.44
51158	US Records Midwest LLC	Recording Book	699.58
51159	Verizon Connect	Tracking Devices	260.10
51160	Verizon Wireless	Cell Phones	297.80
51161	Widmer Roel	Auditing	5,005.00
51162	Youthworks	Certified Shelter	1,802.00
51166	Nodak True Value	Supplies	636.51
51168	Strasburg State Bank	Pay Off Lease Equipment Loan	58.93
51169	BEK Communications	Telephone Service	2,982.65
Nonck	Strasburg City	Water Bill	95.95
Nonck	Strasburg City	Water Bill	.67
Nonck	ND Post Board	License Renewal	45.00
DD	Hazelton City	Water Bill	57.00
DD	Linton City	Water Bill	99.66
DD	Ibach, John	Supplies from Pilot Store	19.75
DD	Ellingson, David	Racking from Mac's	972.00
DD	Lauringer, Jerry	Truck Scale Fees	39.50

There being no further business before the board, Commissioner Gartner motioned to adjourn the meeting. Seconded by Commissioner Vander Vorst. The meeting adjourned at 12:20 P.M.

Approved: May 5, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
MARCH 3, 2026**

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The February, 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Miller motioned to approve the minutes of the February 3, 2026 regular meeting. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the agenda. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

The Commission revisited Sheriff Gary Sanders request recommending additional compensation for himself and Chief Deputy Chris Vargas, effective March 1, 2026, due to the additional time and hours worked each month to provide required services while continuing to fill vacant positions. After discussion, Commissioner Magrum motioned to accept Sheriff Gary Sanders proposal as requested with a sunset of April 27, 2026. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Miller and Vander Vorst. "NO": Materi. Motion carried. The Commission will reevaluate the matter at the May Commission meeting.

New Business:

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit and the conditional use permit for Lynda McClung, Network Connex (Authorized Agent for Intermountain Infrastructure Group, LLC) to install new fenced gravel compound expansion, (2) new prefabricated equipment shelters, (2) new generators, (1) new CT rated meter with test switch and 600A fused disconnect, (1) new CT rated meter with test switch and 400A fused disconnect, new conduit and conductors for power to factory installed ATS and panels in shelters. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit and the conditional use permit for Cavendish Farms, Inc., to construct a new potato storage site consisting of two buildings and a permanent truck scale and scale houses. Each building will consist of two 5 million lb. storage bins and a fan house. Storage buildings and septic system are located on the SE ¼ of Section 26, Township 132, Range 77 and the truck scale and scale house are located on the SW ¼ of Section 26, Township 132, Range 77. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest.

Jon Martin, Engineer for Wold Engineering, P.C., appeared to discuss road project SC-FXS-1523(060), PCN 24348, a permanent grade raise project including centerline pipe and riprap beginning 1 mile east and 3 miles north of Braddock, then north 0.8 miles. Commissioner Vander Vorst motioned to approve the plans and specifications and to authorize the project to go out for bid. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried. The bid date is set for May 8, 2026.

The Commission revisited a request from Dave Twardowski for the county to build up approximately one and a half miles of road on 93rd St. SW in Section 14, Township 130, Range 79. According to Jon Martin, Engineer for Wold Engineering, P.C., the road had previously been surveyed by other surveyors, and the North Dakota Supreme Court determined the location of the legal corner. This is the corner the county would need to survey and stake. Martin estimated that surveying and staking every 100 feet along the road, with 100-foot offsets, would cost \$3,120.00. The commission agreed to hire Wold Engineering, P.C. to complete the survey of the road.

Jon Martin also provided cost estimates for grading, cement stabilization and graveling on 84th St. SE/Potato Storage Access Route, including the section west of the Federal Aid Route (2.40 miles) and the section east of the Federal Aid Route (1.25 miles).

Commissioner Magrum motioned to approve the Road Maintenance Agreement between Campbell Township and Emmons County for the following services:

Road Grading Services - \$350.00 per certified mile
Road Snow Removal - \$200.00 per hour

Agreement is effective April 1, 2026 and shall continue until March 31, 2027. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Russell Lawler, Road Superintendent, provided a monthly update on activities for the county road department. The department is currently removing and replacing the concrete at the Linton County Shop and continuing work on other routine maintenance projects. An itemized list and information on the 2025 contracted gravel hauling were provided. Lawler requested approval to hire another equipment operator due to a staffing shortage. The request was tabled pending further discussion.

The board tabled the item to consider updating the job description and Employee Manual Section 3.11 (Inclement Weather/Emergency Closing) for Highway Department staff.

Commissioner Magrum motioned authorizing Chairman Materi to execute the Langelier's Bay Annual Management Program, Statement of Receipts and Expenditures for calendar year 2025 and the Annual Management Program and budget for 2026. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The Central Dakota Six-County Organization meeting will be held on March 10, 2026 @ 10:00 A.M. at the Vets Club in Steele, ND.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the building permit for Wade Huber for building a 24 X 33 addition onto residence and construct a 63 X 48 garage on the S ½ NE ¼ SE ¼ NW ¼ & N ½ SE ¼ NW ¼ of Section 32, Township 133, Range 76. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for LeRoy Slater for moving in a 16 X 80 trailer house on Lot 7, Coyote Hill, Section 23, Township 132, Range 79. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Fairview Farm, Inc. to erect a grain bin on Section 8, Township 130, Range 75. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Miller motioned to approve the building permit for Zach & Whitney Serr to move in a modular home on 330' X 660' Tract in the SE ¼ of Section 33, Township 133, Range 76. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Magrum motioned to approve the building permit for Craig Miller to remodel one stall garage into living space and mud room on the NE ¼ Less RW, Section 30, Township 134, Range 76. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the Plat of Tract 1, SW ¼ NE ¼ & the SE ¼ NW ¼ of Section 22, Township 134, Range 78, 5th P.M. and Plat of Tract 2, S ½ NE ¼ of Section 22, Township 134, Range 78, 5th P.M. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

The next item on the agenda was an executive session with Derrick Braaten to discuss attorney consultation regarding pending litigation, specifically the Summit Solutions Pipeline appeal. Chairman Materi read information provided by State's Attorney Joseph M. Hanson. According to Mr. Hanson, this item may be discussed in executive session pursuant to NDCC 44-04-19.1 and 44-04-19.2, which authorizes a governing body to meet in executive session for attorney consultation regarding pending or reasonably foreseeable litigation.

After the executive session, the board will reconvene in an open meeting. Chairman Materi asked for a motion to discuss this topic in executive session rather than in an open meeting. Commissioner Magrum made a motion to enter into executive session for attorney consultation. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The executive session adjourned at 10:59 A.M. and the meeting reconvened in regular session.

The board granted permission for Extension Agent, Nancy Deis, to use the county vehicle while performing work-related field inspections.

Commissioner Vander Vorst motioned to enter into a funding agreement for the 2027-2029 biennium to receive reimbursement for providing clerk of district court services. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
General and 911 – \$111,063.98
Highway Tax - \$66,191.35

The following vouchers were reviewed and approved for payment:

50990	Verdoorn, Candace	Refund of Building Permit	100.00
50996	Acme Tools	Tools	1,637.34
50997	Advanced Business Methods	Clerk of Court Copier Contract	477.41
50998	Beastrom Oil Co.	Propane	1,072.80
50999	Braaten Law Office	Legal Services	1,288.00
51000	Burleigh Morton Detention Center	Prisoner Billing	6,566.56
51001	Butler Machinery Co.	Parts/Labor	1,832.83
51002	Camp Knoll LLC	Gravel Pit Lease	175.00
51003	Central Dakota Frontier	Fuel	93.55
51004	Central Dakota Six-County Organ.	Dues	420.00
51005	CHS, Inc.	Propane	825.00
51006	Circle H. Lumber	Material	576.05
51007	Cole Papers, Inc.	Supplies	1,922.87
51008	Dakota Dust Tex, Inc.	Service	169.53
51009	Dakota Dynamics	HR Contract	800.00
51010	Deis, Nancy	Expense Reimbursement	30.00
51011	Dockter's Welding	Service	122.00
51012	Electronic Communications, Inc.	Portable Radio Battery	90.00
51013	Emmons County Record	Publishing	580.81
51014	Emmons County Treasurer	Motor Vehicle Licensing	25.00
51015	Emmons County Treasurer	Postal Machine Use	493.56
51016	Fireside Office Products	Supplies	208.35
51017	Force America Distribution	Couplers	1,847.10
51018	Jerome Distributing, Inc.	Water Refills	99.50
51019	Johnsen Trailer Sales, Inc.	Parts	4,591.05
51020	Keller's Hardware	Supplies	29.65
51021	Lexipol, LLC	Police One Academy	519.75
51022	Linstar	Set Up and Design Fee	200.00
51023	Linton Auto Parts	Parts	1,471.97
51024	Locators and Supplies, Inc.	Cabinet, Mounting Brackets, Supplies	3,486.61
51025	Martin Oil Co.	Gas	3,381.40
51026	MDU	Utilities	2,465.58
51027	NDACO	Dues	7,224.00
51028	New Vision Security LLC	Fire & Burglar Alarm Monitoring	225.00
51029	Nodak True Value	Supplies	744.68
51030	North Central International	Parts	446.06
51031	NW Tire, Inc.	Tires and Supplies	7,118.76
51032	CDP Business Solutions	Ink	147.66
51033	Pahlke Steel	Supplies/Labor	1,207.80
51034	Payment Remittance Center	Gas/Fuel/Supplies	296.34
51035	Payment Remittance Center	Gas/Fuel/Supplies	906.40
51036	Payment Remittance Center	Gas/Fuel/Supplies	798.94
51037	Payment Remittance Center	Gas/Fuel/Supplies	3,242.60
51038	Payment Remittance Center	Gas/Fuel/Supplies	208.53
51039	Power Plan Corp.	Parts	3,844.85
51040	RDO Truck Center	Parts	1,747.11
51041	Renschler, Norman	Maintenance to Rice Lake	380.00
51042	Rigging & Tools, Inc.	Socket	100.80
51043	Schneider, Jackie	Food Pantry	500.00
51044	South Central Regional Water	Water Bill	91.68
51045	Spiffy Biffs	Rental	105.25
51046	Strasburg Insurance Agency	Notary Bond	100.00
51047	Strasburg State Bank	Equipment Lease Payment	54,104.16
51048	Stuckle, Acacia	Expense Reimbursement	88.45
51049	TC Specialties, Inc.	Service	57.00
51050	Tyler Technologies, Inc.	Doc Pro Services	1,500.00
51051	Vanguard Appraisals, Inc.	Network Upgrade	5,417.00
51052	Verizon Wireless	Cell Service	260.10
51053	Verizon Wireless	Cell Service	297.80
51054	Warrens Locks & Keys	Rekey	60.00
51055	Widmer Roel	Auditing	19,412.40
51059	BEK Communications	Telephone Service	3,006.57
51060	Information Technology Dept.	Internet Access & Netmotion	1,647.10
51061	KEM Electric	Utilities	467.81
DD	Linton City	Water Bill	100.64
DD	Hazelton City	Water Bill	57.00
DD	Ehley, Wayne	Reim Notary Application	69.90
DD	Howe, Myckea	Reim Notary Application	69.90
DD	Strasburg City	Water Bill	95.95

There being no further business before the board, Commissioner Magrum motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 12:00 P.M.

Approved: April 7, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
FEBRUARY 3, 2026**

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The January, 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Vander Vorst motioned to approve the minutes of the January 6, 2026 regular meeting. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to approve the amended agenda, including the addition of the Linton Municipal Airport update under Old and Unfinished Business. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

The Commission discussed a potential amendment to the haul road agreement to add a project manager who would be responsible for overseeing all project activities, including management of load pass permits.

Commissioner Miller motioned to appoint Charlotte Abrams to the County Committee Board. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum reported that the airport authority board met and discussed maintaining a five-member board structure consisting of one member from the county commission, one member from the county at large, and three members from the City of Linton. Commissioner Magrum volunteered to serve as the county commissioner representative for the remainder of his term. The Airport Authority Board also reviewed the airport's financials and long-term direction, focusing on ideas to generate revenue and improve self-sufficiency. Commissioner Gartner stated that he would like to see another county resident serve on the board to increase county involvement in the airport.

New Business:

Director of Tax Equalization, Christina Seppanen, reported that a mobile home in Emmons County is delinquent on property taxes. The family has indicated they do not plan to pay any property taxes for 2025 or 2026 and intend to abandon the property. The consensus of the commission was for the county to take ownership, abate the taxes, and have the road department remove the property from Sunrise Trailer Park. After further discussion, Commissioner Gartner motioned to abate the property taxes on the mobile home. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Discussion was held regarding property owners constructing buildings without first obtaining a building permit. According to State's Attorney, Joseph M. Hanson, current policy requires that the building permit fee to be doubled when construction occurs without first obtaining a permit.

Sheriff Gary Sanders requested and recommended additional compensation for himself and Chief Deputy Chris Vargas, effective March 1, 2026, due to the additional time and hours worked each month to provide required services while continuing to fill vacant positions. Commissioner Magrum motioned to accept Sheriff Gary Sanders temporary proposal for compensation effective March 1, 2026. Seconded by Commissioner Vander Vorst. Roll Call "YES": Magrum and Vander Vorst. "NO": Gartner, Materi and Miller. Motion failed. Further discussion will be held at the March meeting.

Jon Martin, Engineer with Wold Engineering, P.C., appeared to report that Emmons County was awarded a Flex Funding grant from the state for a grade raise project on 17th Avenue SE north of Braddock. The engineer's estimated cost of the project is \$2,912,465. Mr. Martin also reported that Emmons County was awarded funding for the Cattail Bay Road Cement Stabilization project (the first two miles from Highway 1804) through the state's Special Road Funding (SRF) program. The engineer's estimated cost of this project is \$671,764.50.

Commissioner Magrum motioned to enter into a Preliminary and Construction Engineering Services Agreement with Wold Engineering, P.C. for the Cattail Bay Road/Winoma Island Cement Stabilization project on 89th St. SW. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Russell Lawler, Road Superintendent, provided a monthly update on activities for the county road department. The Strasburg shop project is progressing well, and the Linton shop is receiving new lighting. Employees are working on general maintenance and some snow removal.

As advertised, sealed bids were opened for the 2013 Ford Explorer. One bid was received in the amount of \$2,000.00, and another bid was received in the amount of \$2,010.00. Commissioner Magrum motioned to accept the high bid of \$2,010.00. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

Sheriff Gary Sanders requested that the Commission consider disabling comments on the Emmons County social media page. Commissioner Magrum motioned to turn off comments on the Emmons County social media page. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned that Emmons County adopt the social media policy shared by Burleigh County. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The Emmons County Weed Board requested clarification regarding the advertising process for the Secretary position, and the commission confirmed that the position should be advertised countywide.

Commissioner Miller motioned to approve the building permit for Kelly Nieuwsma for moving in a 28 X 72 double wide trailer and a utility shed, and construct a 28 X 40 three stall garage on the NE quarter of Section 17, Township 129, Range 75. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest.

Commissioner Gartner motioned to approve the application for abatement or refund of taxes for parcel #15-0000-05491-000 for tax year 2025. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the Plat, Lot 1 in the Northeast ¼ of Section 32, Township 131, Range 74 of the 5th P.M., Emmons County, North Dakota. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The Commission reviewed information received from Cavendish Farms for a new potato storage site project.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
General and 911 – \$111,063.98
Highway Tax - \$66,191.35

The following vouchers were reviewed and approved for payment:

50843	MDU	Utilities	150.49
50884	Acme Tools, Inc.	Tools	513.01
50885	Advanced Business Methods	Extension Copier Contract	312.48
50886	Agtegra Coop Strasburg	Maxtron	3,234.20
50887	API Garage Door, Inc.	Service to Doors	285.00
50888	Auto Value Linton	Parts	110.09
50889	Beastrom Oil Co.	Propane and Supplies	1,511.00
50890	Braaten Law Firm	Legal Services	3,357.00
50891	Benco Equipment	Parts	178.71
50892	Burleigh Morton Detention Center	Prisoner Billing	3,200.00
50893	Butler Machinery Co.	Parts/Labor	27,805.38
50894	Central Dakota Frontier	Gas	117.15
50895	Centre, Inc.	Community Service Probation Contract	1,200.00
50896	Circle H. Lumber	Material	1,734.34
50897	Code 4 Services, Inc.	Upfit Patrol Unit	4,672.18
50898	Cole Papers, Inc.	Supplies	48.68
50899	Dakota Business Solutions	Maintenance Postal Machine	450.00
50900	Dakota Dust Tex, Inc.	Service	186.99
50901	Eide Bailly LLP	Data Drive	619.00
50902	Emmons County Record	Publishing	645.78
50903	Emmons County Treasurer	Postage	101.82
50904	Emmons County Treasurer	Postal Machine Use	456.30
50905	Fireside Office Products, Inc.	Supplies	1,065.58
50906	Force America Distributing, LLC	Hose Guard	43.74
50907	Hazelton Insurance Agency	NDIRF Insurance Policy	74,917.00
50908	Jack's Electric & Trenching	Service	100.15
50909	Jerome Distributing, Inc.	Water Refills	60.00
50910	Keller's Hardware	Supplies	258.70
50911	Linde Gas & Equipment, Inc.	Supplies	809.46
50912	Linton Auto Parts	Supplies	5,513.53

50913	Martin Oil	Gas	1,014.84
50914	MDU	Utilities	2,588.61
50915	ND One Call	Location Request	1.50
50916	ND Sheriff's & Deputies Association	Dues	400.00
50917	ND State Radio Communications	Everbridge Fee	640.64
50918	ND State Radio Communications	LETS Billings	263.00
50919	ND State Radio Communications	Line Fee	15,907.95
50920	NDACO	D & A Testing	529.20
50921	NDACO Resource Group	Special Operations/IT Services	2,912.00
50922	NDACTVSO	Dues/Spring Conference	170.00
50923	NDLTAP	Training Class	25.00
50924	NDSU	Adobe Cloud & Pro	403.76
50925	NDSU	Salary Reimbursements	14,657.83
50926	Nodak True Value	Supplies	433.85
50927	Payment Remittance Center	Gas/Fuel/Supplies	431.31
50928	Payment Remittance Center	Gas/Fuel/Supplies	2,697.19
50929	Payment Remittance Center	Gas/Fuel/Supplies	1,564.96
50930	Payment Remittance Center	Gas/Fuel/Supplies	3,779.30
50931	Payment Remittance Center	Gas/Fuel/Supplies	188.33
50932	Pomps Tire Center	Tires	1,536.00
50933	Power Plan Corp.	Parts/Supplies/Labor	4,082.66
50934	Quadient Leasing USA, Inc.	Postage Machine Rent	353.19
50935	Renschler, Norman	Maintenance Rice Lake	380.00
50936	Sayler Implement, Inc.	Parts/Service	1,419.27
50937	Schneider, Jackie	Food Pantry	500.00
50938	Sign Pro	Road Signs	55.50
50939	South Central Regional Water	Water Bill	90.00
50940	Spiffy Biffs	Service	164.50
50941	Stuckle, Acacia	Expense Reimbursement	105.85
50942	TC Specialties	Service	114.00
50943	Tyler Technologies, Inc.	Tax and Accounting Software	7,159.88
50944	Unicom	Sheriff Vehicle Graphics	1,084.95
50945	US Records Midwest, LLC	Recorder Books	587.59
50946	Verizon Wireless	Cell Service	297.80
50947	Visto's Trailer Sales	Trailer	20,159.97
50948	Volk, Duane	Strasburg Shop	704.50
50949	Wald Heating & Air, LLC	Service	4,210.00
50950	Widmer Roel	2024 Audit	5,000.00
50953	Information Technology	Internet Access & Netmotion	162.40
50954	KEM Electric	Utilities	472.13
50955	MDU	Utilities	197.26
50956	BEK Communications	Telephone Service	3,014.75
50959	Verizon Connect	Tracking Devices	260.10
DD	Hazelon City	Water Bill	57.00
DD	Linton City	Water Bill	99.89
DD	Strasburg City	Water Bill	95.90
Nonck	BNC National Bank	Safe Deposit Box Rent	15.00

There being no further business before the board, Commissioner Magrum motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 12:00 P.M.

Approved: March 3, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
JANUARY 6, 2026**

County Auditor, Marlys Ohlhauser, called the reorganizational meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Dan Materi, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

County Auditor, Marlys Ohlhauser, opened nominations for the 2026 Chairman. Commissioner Vander Vorst nominated Commissioner Materi. Commissioner Gartner nominated Commissioner Miller. The Commission voted by paper ballot and Commissioner Materi, receiving the highest number of votes, was declared Chairman for 2026.

Chairman Materi opened nominations for the 2026 Vice Chairman. Commissioner Gartner nominated Commissioner Miller. Commissioner Miller nominated Commissioner Gartner. The Commission voted by paper ballot and Commissioner Miller, receiving the highest number of votes, was declared Vice Chairman for 2026.

Commissioner Vander Vorst motioned to approve the minutes of the December 2, 2025 regular meeting and the December 17, 2025 special meeting. Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the agenda as presented. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum noted that the City of Hazelton is doing a pavement project and the county should consider paving the township road by Missouri Valley Ag while the paving company is in town, or just reduce that road back to gravel.

Old and Unfinished Business:

Commissioner Magrum motioned to approve the request from the Emmons County Weed Board for increasing the board members pay by \$50.00 per meeting. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Brief discussion was held regarding the merger for the Linton City Municipal Airport and how the board is structured. The Board is waiting for a meeting to be planned.

Commissioner Vander Vorst motioned to sell the 2013 Ford Explorer "out on bids". Seconded by Commissioner Magrum. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Discussion was held on amending the county's haul road agreement to include a daily rate fee.

Budget clarity was given that the new salary structure plan that was adopted is still keeping the county in line with the 3% cap requirement.

New Business:

Commissioner Magrum motioned to re-appoint the following officers for a one-year term effective January 1, 2026:

Director of Tax Equalization – Christina Seppanen
VA Officer – Brad Huber
Risk Manager – Marlys Ohlhauser
911 Coordinator – Gary Sanders

Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to re-appoint Joey Kalberer, Tim Weber and John Deboer to the Emmons County Water Resource Board for a three-year term effective January 1, 2026. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to re-appoint Gary Griffin to the Emmons County Public Health Board for a five-year term effective August 1, 2026. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to re-appoint Andy Hulm to the Emmons County Housing Authority Board for a five-year term effective January 1, 2026. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to appoint James Vander Vorst to the South Country Human Service Board for a three-year term effective January 1, 2026. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to re-appoint Corbley Ogren to the Emmons County Committee Board for a three-year term effective January 1, 2026. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned authorizing the Chairman and the County Auditor to sign the County Deeds conveying the county's interest in tax deed property as follows:

City of Linton – The West Fifty Feet (W 50') of Lot Twelve (12), Block Six (6), Seeman's First Addition to Linton, Emmons County, North Dakota.

City of Hazelton – Lot Twelve (12), Block Three (3), Roop's First Addition to Hazelton, Emmons County, North Dakota.

City of Hazelton – East Ten Foot (10") strip of the South One-Half (S ½) of Lot Eleven (11) and All of Lot Twelve (12), Block Eight (8), Original Town of Hazelton, Emmons County, North Dakota.

Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

VA Officer, Brad Huber, appeared and gave his quarterly report. Presented was an image of a rotating wall mount for the Veterans pictures in the courthouse auditorium.

Acacia Stuckle and Nancy Deis, Extension Agents, provided a quarterly narrative report. Commissioner Miller volunteered to be assigned the portfolio for the Emmons County Extension Agents, and will participate in their performance reviews.

Russell Lawler, Road Superintendent, provided a monthly update on activities for the county road department. The Strasburg County Shop project is coming along. The department is performing general equipment maintenance on the blades and trucks and installing a quick coupler on the excavator. They are also going to be working on a few rip rap projects.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

Director of Tax Equalization, Christina Seppanen, presented the 2026 agricultural land valuations provided by the Agribusiness and Applied Economics Department of the North Dakota State University. NDSU calculated the statewide average values per acre with the following results:

Cropland	\$868.78
Non-cropland	\$149.37
All agricultural land	\$644.22

Emmons County's average value per acre for the year 2026 is as follows:

Cropland	\$883.33
Non-cropland	\$151.69
All agricultural land	\$643.71

North Dakota Century Code ruling requires County's to be within a tolerance level of 90% - 100% on their agricultural land values determined by the North Dakota State University Agricultural Economics Department. Christina Seppanen recommended a 97% tolerance level as previous increases are moving the county closer to the state average. After discussion, Commissioner Magrum motion to maintain a 96% tolerance level, decreasing the average value per acre by .62%. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Clark Roth appeared and stated that he's circulating a petition to annex property out of the City of Braddock into the county which included a couple of homes on Lots 2-4, Block 3, Betzers Addition Braddock and Lots 7-8, Block 3, Betzers V. Add Lots 5-6, Block 4 & All Blocks 5-7 Betzer's vacated addition, Braddock, Section 27, Township 136, Range 75, and asked the Commissioners if they would consider signing the petition. After discussion the Commission concluded that they would not sign the petition.

Commissioner Magrum motioned to amend the 2025 appropriations in the county road and bridge fund by \$4,273.52, Flex funding by \$307,425.77, State Revenue by \$40,441.02, County Vehicle by \$3,512.72 and the auditorium fund by \$49,640.20. Seconded by Commissioner Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the application for abatement or refund of taxes for parcel #52-0014-00804-000 for tax year 2025. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the building permit for Jack McCrory to construct a grain bin on tract of land in the N 2/3 of the NW ¼, East of Highway and West of RR Less Tract, Section 20, Township 132, Range 76 contingent upon approval by Josh Odden that the setbacks are following zoning ordinances.

Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Vander Vorst motioned to approve the application for abatement or refund of taxes for parcel #52-0008-00582-000 for tax year 2025. Seconded by Commissioner Magrum. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to recess the meeting until 5:30 P.M. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

As advertised, at 5:30 P.M., a public hearing was held to receive public comment and direction on proposed Resolution 25-12-01 to adopt amended conditional use permit process and form, and to dissolve industrial conditional use permit.

Chairman Materi opened the public hearing asking for public comment.

Mandy Olson commented that her only issue with the resolution is that any entrepreneurship or small business type that’s going to need a conditional use permit would need the \$500,000 surety bond that’s now required, and the 3% total cost of the project application fee may not be affordable.

David Moch recommended that the resolution include surveying, that all projects are required to be surveyed according to state law. Commissioner Miller suggested that surveying be done prior to applying for a permit.

Kevin Bernhardt questioned if the \$750.00 application fee applies to building permits and approaches, where the Commission made clear that this fee would only apply to projects needing a conditional use permit.

Holly Will suggested that the fee structure should read non-refundable.

Following the public hearing, Commissioner Magrum motioned to approve the amended Resolution 25-12-01 and the amended application for the Conditional Use Permit with the amendment that the county requires 10% cost of construction bond requirement in place of the \$500,000, and the amendments that all fees made to the county are non-refundable under the fee structure. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
General and 911 – \$108,529.61
Highway Tax - \$65,456.32

The following vouchers were reviewed and approved for payment:

50726	MDU	Utilities	141.19
50760	Acme Tools, Inc.	Tools	324.79
50761	Advanced Business Methods	Extension Copier Contract	367.37
50762	Appert Land Enterprise	Tools and Supplies	3,130.00
50763	Baker Township	Road Maintenance	203.93
50764	Balco Uniform, Inc.	Uniforms and Accessories	145.01
50765	Beastrom Oil Co.	Propane	5,611.49
50766	Braaten Law Firm	Legal Services	320.00
50767	Burleigh Morton Detention Center	Prisoner Billing	4,300.00
50768	Butler Machinery Co.	Parts/Labor	4,706.29
50769	Central Dakota Frontier Coop	Batteries/Gas	332.49
50770	CHS, Inc.	Propane	828.30
50771	Circle H. Lumber	Material	1,750.69
50772	Cole Papers, Inc.	Supplies	205.33
50773	Custom Truck Accessories	Tool Box/Wheel Harness	1,212.85
50774	Dakota Dust Tex, Inc.	Service	223.20
50775	Dakota Dynamics	HR Contract	400.00
50776	Dockter’s Blacksmith	Service	289.11
50777	Emmons County Record	Publishing and Envelopes	1,039.92
50778	Emmons County Treasurer	Supplies	49.09
50779	Emmons County Treasurer	Specials on Strasburg County Shop	756.12
50780	Fed Ex	Service	39.89
50781	Fireside Office Products	Supplies	93.05
50782	Harry Petrie Library	Contribution	2,500.00
50783	Jack’s Electric & Trenching	Service	201.18
50784	Jerome Distributing, Inc.	Water Refills	99.50
50785	Jochim Construction	Labor	8,627.77
50786	Johnson, Steven & Francine	Easement	1,000.00
50787	Keller’s Hardware	Supplies	984.83
50788	Lewis & Clark Regional Dev.	Dues	5,359.79
50789	Lexipol, LLC	Manuals	5,744.56
50790	Linton Auto Parts	Parts	677.64
50791	Magrum Excavating & Plumbing	Service	375.00

50792	Martin Oil Co.	Gas	3,848.83
50793	Matthew Bender & Co., Inc.	ND Century Code Updates	174.61
50794	MDU	Utilities	2,435.23
50795	Mosset Welding, LLC	Metal	45.36
50796	Mudge, Travis	Easement	760.00
50797	NACO	Dues	450.00
50798	ND911 Association	Dues	100.00
50799	ND County Auditor's & Treasurer's	Dues	400.00
50800	ND County Commissioners Assoc.	Dues	1,775.00
50801	NDACO Resources Group	IT Support	2,456.00
50802	New Vision Security, LLC	Fire Alarm Monitor	330.00
50803	Nodak True Value	Parts/Supplies	771.99
50804	NW Tire, Inc.	Tire Repair	600.00
50805	Pahlke Steel	Wing Pins	161.61
50806	Payment Remittance Center	Gas/Fuel/Supplies	312.74
50807	Payment Remittance Center	Gas/Fuel/Supplies	2,585.82
50808	Payment Remittance Center	Gas/Fuel/Supplies	122.52
50809	Payment Remittance Center	Gas/Fuel/Supplies	4,638.08
50810	Payment Remittance Center	Gas/Fuel/Supplies	1,883.14
50811	Payment Remittance Center	Gas/Fuel/Supplies	948.05
50812	Pomp's Tire Service, Inc.	Tires	2,958.54
50813	Power Plan Corp	Parts/Labor	6,061.95
50814	Prairie Heating & Air, Inc.	Service	467.00
50815	Proforms	Supplies	192.00
50816	Remboldt, Brothers, LLP	Easement	3,130.00
50817	Renschler, Norman	Maintenance to Rice Lake	380.00
50818	Rigging & Tools, Inc.	Tools	1,994.34
50819	Sayler Implement, Inc.	Parts	1,974.29
50820	Schlosser, Marilyn	Easement	760.00
50821	Schneider, Jackie	Food Pantry	500.00
50822	Silvernagel, James and Janel	Easement	1,000.00
50823	South Central Regional Water	Water Bill	79.20
50824	Spiffy Biff's/Bruce's Manufactured	Rentals	157.00
50825	Stryker Sales, LLC	Electrode	348.00
50826	Taylor Print Impressions	Election Envelopes	3,088.02
50827	TC Specialties, Inc.	Service	57.00
50828	TKE Corporation	Elevator Contract	2,187.92
50829	Tower Communications	Tower Rent	600.00
50830	Tri-County Exhibitors	Contribution	2,000.00
50831	Tyler Business Forms	1099 Forms/Envelopes	71.79
50832	Tyler Technologies, Inc.	Software Support	2,640.00
50833	Unicom	Removal of Graphics	450.00
50834	Vanguard Appraisals, Inc.	Program Service	2,640.00
50835	Verizon Wireless	Cell Service	174.78
50836	Verizon Wireless	Cell Service	297.80
50837	Widmer Roel	Auditing	450.00
50838	Emmons County Treasurer	Postal Machine Use	2,760.74
50839	Information Technology	Internet Access & Netmotion	1,593.80
50840	KEM Electric	Utilities	276.98
50844	Herreid Concrete	Concrete	1,457.00
50854	BEK Communications	Telephone Service	3,041.42
DD	Hazelton City	Water Bill	57.00
DD	Linton City	Water Bill	168.11
DD	Linton Fire Dept.	Contribution	2,500.00
DD	Strasburg Fire District	Contribution	1,000.00
DD	Strasburg City	Water Bill	91.84
DD	Mary Senger	Expense Reimbursement	22.19

There being no further business before the board, Commissioner Magrum motioned to adjourn the meeting. Seconded by Commissioner Miller. The meeting adjourned at 7:00 P.M.

Approved: February 3, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S SPECIAL MEETING
JUNE 23, 2026**

Chairman Dan Materi called the meeting to order by telephone at 9:00 A.M., with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Chairman Materi then requested that Vice Chairman, Commissioner Miller, preside over the meeting.

The purpose of the special meeting was to review the findings related to disputed assessments from the June 2, 2026 Equalization Meeting and to finalize property values for residential, commercial, and agricultural properties.

Director of Tax Equalization Christina Seppanen, informed the Board that she has successfully obtained her Class 1 Assessor certification. The Commissioner congratulated her on the accomplishment.

Christina Seppanen presented a summary of the findings and reported the following:

Dale Johnson

Parcel numbers: 12-0000-06082-000, 12-0000-06084-000, 12-0000-06050-000, 12-0000-06042-000 and 12-0000-06052-000.

The review compared soil productivity, observed land use, and current assessments for the subject parcels. Based on that analysis, the existing values reasonably reflect the agricultural capability and overall character of the properties. Emmons County values agricultural land according to soil productivity, not the owner's current management choices. Because the county does not apply use-based modifiers, parcels used as pasture, hay, or cropland are assessed uniformly according to the capability of the soils beneath them.

Aerial imagery was reviewed to address the owner's concerns about actual use. While actual use was considered, it did not support across-the-board reductions. In fact, some parcels, specifically 12-0000-06050-000 and 12-0000-06082-000 are being cropped more intensively than their soil ratings would suggest, which would justify a higher, not lower, cropland allocation. Other parcels align closely with their soil capability, and one appears primarily used as pasture.

Overall, the review found no basis for blanket reductions. Applying actual-use adjustments consistently would, in some cases, support maintaining or even increasing the cropland component. The current assessments remain appropriate because they reflect the uniform, soil-based valuation system used throughout the county.

Kim & Janet Lees

Parcel number: 30-0000-04235-000

Mr. Lees (owner) completed the pre-inspection form and provided access to all structures. Previous building permit (2025) was reviewed. Unable to locate any other previous permits. The dwelling size had wrong dimensions at 52 X 42 (2,424 square feet). Was corrected to 49 X 42 (2,280 square feet). The structural classification was updated to metal/wood frame, replacing the prior grade assignment. The patio size had wrong dimensions at 115' length (1,640 square feet) and was corrected to 112' length (1,616 square feet). The surface was confirmed as stamped concrete. The attached garage is finished, including epoxy flooring, drywall, mezzanine, and a three piece bathroom with a shower stall. The floor heat is rated as additional heat rate since there is more than one heating system. The shop has a half bath and electricity. There's no other interior finish and no heat. The shop addition is cold storage with no finished floor. There is an additional patio area included since the previous assessment. An 8 X 10 shed present on site was not included in the valuation. The house has custom wood cabinets, LVP flooring throughout and extensive custom concrete work including countertops, window sashes, master shower and fireplace hearth and housing. In conclusion, based on verified measurements, corrected structural classifications, and the higher-quality interior finishes observed, the prior grade and valuation were not representative of the property's actual condition. The updated data now accurately reflects the dwelling's true size, construction type, finish level, and accessory improvements. The 2026 appraised value of the land is \$45,800, dwelling is \$818,8000 for a total of \$864,600.

Kim & Janet Lees

Parcel number: 30-0000-04144-071

Mr. Lees (owner) completed the pre-inspection form and provided access to all structures. Previous building permits (2025, 2021, 2020) were reviewed. The size of the shop was slightly undersized at 40 X 30 (1,200 square feet). Was corrected to 42 X 30 (1,260 square feet). The shop addition size was corrected from 40 X 20 (800 square feet). Was corrected to 42 X 21 (882 square feet). The structural classification was upgraded to enclosed addition rather than carport. In conclusion, based on verified measurements, corrected structural classifications, and the interior quality finishes observed, the prior grades remain unchanged. The updated data now accurately reflects correct square footages, construction types, finish levels, classifications and improvements. The 2026 appraised value of the land is \$116,100, dwelling is \$292,800 for a total of \$408,900.

Trenton & Tiffany Schwahn

Parcel number: 30-0000-04176-217

Mr. Schwahn (owner) completed the pre-inspection form and provided access to the dwelling. The dwelling structure is considered functionally complete for assessment purposes, with completed structural, interior wall, ceiling, flooring, kitchen, and bath systems in place. Remaining unfinished items consist of minor interior trim installation totaling approximately 100 linear feet, which is considered punch-list level finish work and does not affect functional occupancy or overall construction completion status.

During the site visit, an interior inspection of the shop was requested. Owner indicated the building was locked and that a key nor remote for overhead door was not available at this time. Owner advised that access could be provided at a later date; however due to assessment review deadlines, an additional inspection could not be completed prior to preparation of the valuation report. Owner reported that the shop has no interior finishing or plumbing, consistent with what he indicated on the pre inspection form. He stated the only feature present is a drain and reiterated that he is not disputing the shop value. Visibility through the main door window was limited, making it difficult to observe interior conditions. An outdoor shower adjacent to the shop was observed. Patio dimensions were incorrect (too small). Accordingly, the shop valuation was based on exterior observation, building measurements, available records, and observable construction characteristic. Permit records for both the shop (2020) and dwelling (2024) indicated that no septic system was present at the time of application. However, field inspection confirmed the existence of a septic system on the property. The owner stated the system was installed in 2020. This represents a discrepancy between permit documentation and observed site conditions.

The final shop grade determination was a grade 4+5 based on observable construction characteristics, comparable structures in the county, and available utility evidence.

The dwelling structure analysis: the structure is a 1-story dwelling measuring approximately 14'X40' with a finished interior and ceiling system. The interior measurements indicate sidewall heights of approximately 12' with a maximum interior ceiling height of approximately 13'6' in the central portion of the structure. The loft areas exhibit reduced vertical clearance, with maximum observed heights approximately 4'10', limiting functional use to partial or low-clearance areas. The loft areas were classified as a fractional loft contribution (1/4) rather than full or half loft, reflecting limited usability and interrupted floor area.

Conclusion: while the dwelling exhibits a consistently upgraded and cohesive interior finish package, including full shiplap and tongue-and-groove treatments, the overall construction quality remains within upper production range. Material selections, cabinetry level, and system-wide construction characteristics support a Grade 4+5 classification as derived from CAMA component scoring.

The land component was reviewed and is valued consistently with all other comparable parcels in the surrounding neighborhood. No adjustments were made outside the standard model applied to similar properties.

Christina Seppanen presented the totals of the county's final assessed values for residential land, commercial land, residential/agricultural dwellings, commercial improvements, and farmland.

Discussion was held regarding state tolerance levels. Christina reported that the county's current sales ratio is 90% for residential property and 91% for commercial property, both of which fall within the State Board of Equalization's required tolerance range of 90% to 100% of market value.

Kim Lees was present and addressed the Commission regarding the 2026 residential property valuations. He stated that he owns two properties in Emmons County. One property's valuation increased by approximately 25%, while the other increased by approximately 60%. Mr. Lees explained that he compared his properties with other similarly sized properties in the area and found that those properties had lower valuations. He questioned why his properties appeared to be valued higher and expressed that he did not believe the increases were fair.

Mr. Lees also noted that one of his properties is a cabin that is still under construction and, in his opinion, should have a lower assessed value until construction is complete. In addition, he stated that he owns a 2.31 acre property in Burleigh County with approximately twice the living area and an attached garage that is valued at \$921,000, which is only about \$60,000 more than his Emmons County home.

Mr. Lees requested that all residential property values for 2026 remain at their 2025 assessed values.

Commissioner Magrum motioned to approve the 2026 values for Emmons County. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried. During discussion, Commissioner Gartner recommended adding an item to the agenda for the next Commission meeting to revisit and enforce the current policy that building permits expire one year after issuance if the project has not been completed or otherwise extended.

There being no further business before the board, Commissioner Magrum motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 9:40 A.M.

Approved: July 7, 2026

Dan Materi
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

**OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF EMMONS COUNTY, NORTH DAKOTA
AT IT'S REGULAR MEETING
JUNE 2, 2026**

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The May, 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Magrum motioned to approve the minutes of the May 5, 2026 regular meeting. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller requested that the airport name be added to the agenda. Commissioner Magrum requested an update from Josh Odden or the Sheriff's department regarding the section line matter in Section 17, Township 132, Range 76. Commissioner Vander Vorst motioned to approve the agenda as amended. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

A utility permit application submitted by John McCrory to install a 12-foot drain pipe on Main Avenue SW, which had been tabled at the previous month's meeting, was revisited. The proposed pipe would be located between Section 36, Township 133, Range 78, and Section 31, Township 133, Range 77.

Commissioner Miller stated that the pipe should be bored into place rather than installed by open trenching. The other Commissioners agreed, noting that the county has consistently required other landowners and cooperatives to bore beneath county roads rather than use open-cut methods.

After further discussion, the Commission agreed to table the permit application until clarification is received from States Attorney Joseph M. Hanson regarding whether the right-of-way is free and clear of any easements.

Commissioner Miller stated that citizens have been asking about changing the name of the Linton Municipal Airport, noting that the entire county contributes to the airport mill levy, and that the airport's name should reflect the county's support. Commissioner Magrum, who serves on the airport board, explained that the airport has not been focusing on a name change at this time, and will need to coordinate with the FAA and the state.

Josh Odden provided an update regarding the encroachments on the section line right-of-way in Section 17, Township 132, Range 76. He stated that Sheriff Gary Sanders and he measured a T-post line, and the tires were located 31 feet from the centerline of the section line.

A gate located 112 feet from the section line was found to be open and posted with a "No Trespassing" sign. It was noted that the gate could be closed because it is not located on the section line. However, there is a fence across the section line that does not contain a gate, and the County has an obligation to remove encroachments from the section line.

Following discussion, Commissioner Magrum motioned to instruct the State's Attorney to send a letter to Leo Bosch requiring him to remove the encroachment from the section line. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

New Business:

Pursuant to published notice, at 9:15 a.m. the County Board convened as the Board of Equalization to consider matters relating to the equalization of assessments.

Tax Equalization Director Christina Seppanen presented information regarding the 2026 Homestead Credits, 2026 Veterans Credits, and applicable property tax exemptions.

Commissioner Gartner motioned to approve the Homestead Property Tax Credits and Veterans Tax Credits for the 2026 tax year. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller motioned to approve the 2026 property exemption list. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Tax Equalization Director, Christina Seppanen, explained that a class one assessor is currently reviewing the parcels and has not yet completed the review process. She requested that the Equalization Meeting remain open until the assessor has reviewed all parcels and can provide a report to the county.

A special meeting has been scheduled for June 23, 2026, to reconvene the Equalization Meeting. At that time, the class one assessor will provide documentation regarding the assessments, and the Commission will review any

protested values. Today the Commission will accept protests of assessed values. Between now and the June 23, 2026 meeting, the assessments will be reviewed and the outcome of each protest will be determined.

Christina Seppanen presented the equalization assessment summary for commercial property for the 2026 assessment year. Countywide, including all cities and townships, there were 28 qualified commercial sales. After applying depreciation, the adjusted median sales ratio fell below the state's acceptable compliance range. To maintain compliance with state guidelines, a countywide 5% commercial mass appraisal increase was implemented to maintain compliance at 91.76%. State guidelines require class-level sales ratio compliance within a range of 90% to 100%.

Christina Seppanen presented the equalization assessment summary for residential property for the 2026 assessment year. There were 46 residential property sales in 2025 within the cities of Linton and Strasburg. Linton had a sales ratio of 63%, while Strasburg had a sales ratio of 59%, placing the county outside the state's required compliance range of 90% to 100%. Neighborhood value increases were applied in Linton and Strasburg; however, these adjustments did not bring the county into compliance. Therefore, a countywide residential property increases of 5.7% was implemented to help meet state equalization requirements.

Christina Seppanen presented current and prior year values for residential, commercial and farmland.

Trenton Schwahn appeared before the Board to protest the 2026 valuation of Parcel #30-0000-04176-217. Mr. Schwahn stated that the property's value increased from \$111,800 in 2025 to \$286,500 in 2026 and questioned the increase in assessed value. Since the 2025 assessment, a 14' X 40' residence containing 560 square feet had been constructed on the property. The property consists of two acres, with one acre valued at \$43,200 and the second acre valued at \$5,500, for a total land value of \$48,700 for tax year 2026.

Mr. Schwahn presented several comparable properties for consideration. He referenced Parcel #30-0000-04176-038, consisting of 3.01 acres with a shed and four trailer homes, which had a land value of \$43,400 in 2025. He also cited Parcel #30-0000-04176-209, consisting of 1.24 acres with a land value of \$33,300 in 2025, and Parcel #30-0000-04176-032, consisting of 2.01 acres with a land value of \$38,700.00 in 2025. Mr. Schwahn questioned why his property's land value was approximately \$10,000 higher than the comparable properties.

Mr. Schwahn disputed several aspects of the 2026 assessment. First, the residence was classified as a one-and-half story home. He argued that the loft area should not be considered a half story because the ceiling height is not seven feet. Also noted that the assessment lists the residence as an add central air; however, the home is not ducted for a central air system. In addition, the assessment includes a 480 square foot patio, which he stated is actually part of the shop structure rather than the single-family residence.

Mr. Schwahn requested an explanation of the 1.350 map factor calculation, which resulted in approximately a 35% increase in assessed value noting that the assessed value of his shop increased from \$63,101.00 in 2025 to \$85,186.35 in 2026. Christina Seppanen explained that river properties are subject to the 1.350 factor and that Vanguard conducted a countywide mapping project that assigned valuation factors to various areas of the county.

Mr. Schwahn addressed questions regarding the square-footage values and areas listed as additions to the story frame, specifically the 196-square-foot area and the additional 140-square-foot area. Christina Seppanen stated that she completed the initial assessment based on her own drawings and square-footage calculations. She explained that, after Trenton contacted her and expressed concerns regarding the assessment, she requested that her mentor review the property. The mentor's assessment resulted in higher valuation than the original assessment. She further stated that she contacted Vanguard, where three certified assessors reviewed the assessment and recommended an alternative method of classifying the same total square footage. Under the revised approach, the square footage was divided into three sections to account for the two loft areas, while the overall square footage remained unchanged.

Mr. Schwahn presented several property comparisons using 2025 assessed values. He referenced Parcel #30-0000-04199-012, noting that the property contains a 1,440 square-foot dwelling assessed at \$33,500 and an 864-square-foot garage. Also referenced Parcel #42-0000-02103-029, located at Cattail Bay, which contains a 1,940 square-foot dwelling assessed at \$244,300 and a 2,400 square-foot attached garage. Mr. Schwahn referenced Parcel #31-0000-03091-000, located between Beaver Bay and Cattail Bay. He noted that the property contains a 2,000 square-foot dwelling and a 3,000 square-foot attached garage, with the dwelling assessed at \$211,200.

Kim Lees, Parcel #30-0000-04235-000, appeared before the Board and stated that his property's assessed value increased approximately 60%. He noted that the only improvement to the property was the addition of a lean-to on the shop and stated that neither the dwelling nor the shop was entered for assessment purposes. Mr. Lees requested justification for the increase in the property's assessed value. Christina Seppanen explained that the increase in assessed value was attributable to several factors. The residence had previously been valued while still under construction. Following a site visit conducted during the summer, the construction was determined to be complete, and the final value of the home was added to the assessment. In addition, the value of the newly constructed lean-to attached to the shop was included. Christina Seppanen further stated that the property was subject to the countywide average assessment increase of 5.7%, which also contributed to the overall increase in value.

Mr. Lees suggested that an explanation of the factors contributing to an increase in assessed value be included in further "notice of increase" letters, particularly when the increase is substantial.

Kelsi Hach, Real Estate Broker, was present and stated that, based on her experience with property valuations, there is no "magic number" in property assessment. She noted that achieving a fair and consistent valuation requires leveling the playing field, which begins with ensuring that property cards contain accurate information.

When correct data is entered into the Vanguard system, it generates a more accurate assessed value. She stated that properties are assessed based on standardized factors such as garages, bedrooms, and acreage. She further stated that if residents are disputing their assessments, they should first review their property cards and request corrections if information is inaccurate. If the property card is accurate, the resulting assessment is more likely to be reliable and consistent. She noted that residents often do not understand the formulas used in the Vanguard system and do not regularly review their property information. The Director of Tax Equalization frequently estimates property values because they cannot always gain access to homes or garages for inspection. As a result, discrepancies can occur within the assessment process and the formulas used to determine property values.

Dale Johnson was present and provided copies of North Dakota Senate Bill 2367 relating to the assessment of agricultural property. He commented that Emmons County bases agricultural property assessments primarily on soil type and does not consider the actual use of the land. Commissioner Magrum noted that Senate Bill 2367, item (d), states that in order to request an adjustment to an owner's agricultural property assessment, the owner must sign and file an initial application with the assessor in the manner prescribed by the Tax Commissioner. He asked Dale whether he had submitted such an application. Josh Odden stated that to properly tax property based on use, soil committees are needed. He added that most counties do not tax their entire county strictly based on use; instead, they use soil type, which is how Emmons County operates. He also mentioned that modifiers are used also. For example, if land is affected by flooding or excess water, a water-related modifier may be applied to reduce the assessed value.

The Board of Equalization meeting was recessed until June 23, 2026 pending completion of Class I Assessor review and sign-off on parcel valuations. Any revised values or recommendations will be brought back before the committee at that time for further action.

Derrick Becker, Regional Director of Lewis and Clark Regional Development, appeared and provided a report on various programs and funding opportunities available through the organization. He mentioned the SBA 504 loan program, a USDA loan program providing up to \$15 million for meat processors, and approximately \$40 million in statewide funding available to rural hospitals for advanced imaging, emergency, trauma, and specialized medical equipment. Mr. Becker also reported that Lewis and Clark Regional Development has hired a Resource Development Specialist who works with cities and counties throughout the region to identify grant opportunities and low-interest loan programs for local projects. Distributed was a Site Analysis report containing information from both private and public studies related to rural development in Emmons County.

Trenton Schwahn was on the agenda to discuss redacted information and stated that while conducting property value comparisons, he observed that the property information associated with the Director of Tax Equalization appeared to be redacted. Schwab stated that he reviewed the North Dakota Century Code provisions identifying individuals who may qualify for redaction of information and did not find a provision that specifically includes a Director of Tax Equalization. Also brought forward was a comparison presented regarding Parcel #11-0000-06168-010. A building permit for a residence and attached garage was approved in 2021. Property taxes for the parcel were approximately \$50 in 2022, 2023 and 2024. The parcel's assessed value was listed at \$100,200 in 2025 and is scheduled to increase to \$148,700 in 2026.

Chairman Materi brought forward the topic of Utility Permit application fees, stating that the current fee of \$100.00 for Utility Permits issued to local companies should be adjusted. He also expressed the opinion that a separate application should be required for each bore or crossing. Following discussion, Commissioner Magrum motioned to modify the Utility Permit application fee to \$250.00 per crossing, effective June 2, 2026. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Craig Kitzan from Maintenance presented an estimate of approximately \$11,550.00 for replacing doors and locks in several courthouse offices. Commissioner Magrum motioned to approve the estimate submitted by Craig Kitzan for doors and locks and get approvals to follow with the changes, and move forward with the new doors. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Danny Imdieke, Realtor for Rafter Real Estate, and Kelsi Hach, Broker for Rafter Real Estate, presented two plats for consideration. Commissioner Magrum motioned to approve the Plat in Government Lots 1 and 2 and the S ½ NE ¼ of Section 5, Township 129, Range 77 of the 5th P.M. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to approve the Plat of Beaver Bay Walther Scenic Properties-Lakeview V, Part of Lot 47, Beaver Bay Subdivision, Section 23, Township 132, Range 79 of the 5th P.M. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Kevin Dykema, Regional President of Bravera Bank, Bismarck, and Paul Keeney, Assistant Vice President for Mission Advancement at the University of Mary, appeared before the Commission to request consideration of designating up to \$10 million in bonds as "Bank Qualified".

Mr. Keeney reported that the University of Mary is engaged in a capital campaign titled Vision 2030, a fifteen year comprehensive strategic plan initiated in 2015 and scheduled to conclude in 2030. The plan is currently in Phase II, and includes multiple capital projects as athletic facilities, a welcome center, and a residence hall. These projects require approximately \$60 million in tax-exempt financing, to be provided through Braver Bank and partner institutions, along with additional university contributions. Construction has begun, and funding is required during the current summer season.

It was noted that “Bank Qualified” designation provides tax advantages to financial institutions purchasing municipal bonds, allowing them to offer reduced interest rates. Mr. Keeney further explained that if a county issues more than \$10 million in bonds during a calendar year, it is not eligible to designate any portion as bank qualified.

Mr. Keeney stated that there are current connections between Emmons County and the University of Mary, including at least 24 students from Emmons County currently enrolled, as well as alumni and staff ties to the region, including University President Msgr. James Shea.

It was emphasized that the bond documents clearly state that Emmons County assumes no liability for repayment of the bonds and does not guarantee the debt in any manner. North Dakota law prohibits cities and counties from being responsible for such obligations. The University of Mary is solely responsible for all costs associated with bond preparation and issuance. Emmons County will receive a fee of up to \$10,000 upon closing of the transaction. If the County elects to proceed, bond council for the University of Mary will provide draft resolutions, public hearing notices, and related documentation.

After discussion, Commissioner Magrum motioned to proceed with working with the University of Mary on the proposed bond agreement. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to hire Ron Dykema as a seasonal road department employee. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Jon Martin, Engineer with Wold Engineering, P.C., informed the Commission that no bids were received for project SRF-0015(022), the Cattail Bay Road cement stabilization project, at the June 1, 2026 bid opening. Mr. Martin advised that the Commission could either rebid the project with a later completion date or have the road department complete the graveling portion of the project after the cement stabilization work is finished. Following discussion, Commissioner Magrum motioned to advertise the project for bids with a completion deadline of October 16, 2026. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Representatives of the U.S. Fish and Wildlife Service appeared before the Board to discuss an Agreement for the Exchange of Property. Emmons County requested an exchange of wetland acres from the impacted federal wetland easements associated with the 17th Ave SE grade raise project. To safely raise and widen the road, additional right of way will be needed, which will create permanent impacts to portions of the existing wetland easement. Because these impacts occur outside the statutory ROW, the U.S. Fish and Wildlife Service requires that any lost easement acres be replaced. Emmons County’s request is to exchange the acres that will be permanently impacted with an equal number of restored wetland acres on a new easement that is currently in the acquisition. The value of the exchange easement is \$9,950.00 which is refunded through the Flex Funding Program. After discussion, Commissioner Vander Vorst motioned to enter into an Agreement for the Exchange of Property with the United States Department of the Interior, U.S. Fish and Wildlife Service. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller motioned to adopt the following Resolution:

WHEREAS, the bid in the amount of \$1,918,295.84 from Guthmiller Earthmoving, Inc. received in the bid opening of May 8, 2026 for Project SC-FXS-FXCA-1523(060) was the low bid received.

WHEREAS, this bid is considered reasonable.

NOW THEREFORE, be it resolved by the Board of County Commissioners of Emmons County will award to Guthmiller Earthmoving, Inc. the contract for Project SC-FXS-FXCA-1523(060) and hereby authorizes the Chairman of the Board to sign said contract.

It is further understood that the County shall reimburse the North Dakota Department of Transportation for any payments made under this contract, which are not collectible from the Federal Highway Administration.

APPROVED:

Dan Materi, Chairman
Emmons County Commission

ATTEST:

Marlys Ohlhauser
Emmons County Auditor

Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Russ Lawler, Road Superintendent, provided a monthly update on activities for the county road department. Jeremy Holzer was hired as an equipment operator and began employment on June 1, 2026. The Hazelton Culvert project still needs fabric and rock installation. There was some storm damage in the Strasburg area and the road department is currently placing gravel in those areas. Commissioner Magrum brought up 24th Avenue SE on the Emmons-Logan County line. Russ Lawler stated that he’s been in contact with Logan County, and they will supply the trucking and gravel while Emmons County will handle the blading. Noted was that this arrangement is working out well. Russ is working with Tanya Wieler in HR to develop a job description for an Administrative Assistant position.

Commissioner Miller motioned to approve the Utility Permit for Magrum Excavating and Plumbing Co. to install a 1 ¼ inch poly waterline across 9th Ave SE, SW ¼ of Section 15 to the SE ¼ of Section 16, Township 135, Range 76. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest.

Commissioner Miller motioned to approve the Utility Permit for KEM Electric Cooperative, Inc. to install three phase power by boring across 24th Ave SE at a depth of six feet, install three phase power by boring across 23rd Ave SE at a depth of six feet, install three phase power by boring across 22nd Ave SE at a depth of six feet and install three phase power by boring across 20th Ave SE at a depth of six feet. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the application for a variance submitted by Cavendish Farms, Inc. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest. The variance request was to have the architect design the potato storage building as farm agricultural use versus industrial use.

Commissioner Miller and Commissioner Gartner provided a Planning and Zoning update. Commissioner Miller reported that three members were absent from the Planning and Zoning Board meeting held on May 26, 2026. The Board recommended a do-pass on all plats and building permits submitted for consideration. Troy Hanson, Cavendish Farms, Inc. appeared to request a variance for the potato storage buildings. The Board also briefly discussed moratoriums but decided to table the matter until the next meeting due to absence of several members.

Commissioner Gartner motioned to approve the following Resolutions:

2026 Emmons County Multi-Hazard Mitigation Plan

Whereas Emmons County recognizes the threat that natural, man-made or technological hazards pose to people and property within Emmons County; and

Whereas Emmons County has prepared the 2026 “Emmons County Multi-Hazard Mitigation Plan” in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

Whereas the 2026 “Emmons County Multi-Hazard Mitigation Plan” identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in Emmons County from the impacts of future hazards and disasters; and

Whereas adoption by Emmons County demonstrates its commitment to hazard mitigation and achieving the goals outlined in the 2026 “Emmons County Multi-Hazard Mitigation Plan”.

Now, therefore, be it resolved, by the Emmons County Commission, North Dakota, that:

The Emmons County Commission adopts the 2026 “Emmons County Multi-Hazard Mitigation Plan”. While content related to Emmons County may require revisions to meet the plan approval requirements, changes occurring after adoption will not require Emmons County to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions,

Signed this 2nd day of June, 2026.

Dan Materi, Chairman
Emmons County Commission

Emmons County Local Emergency Operations Plan

WHEREAS, the ND Legislative Assembly passed the “North Dakota Disaster Act of 1985: (NDCC 37-17.1) enacting an emergency management law embodying all aspects of disaster/emergency preparedness for all types of hazards which would seriously affect this county; and

WHEREAS, the law provides that each county shall maintain an emergency management organization that serves the entire county, and each city shall provide an emergency management organization of its own, or it shall participate in the countywide emergency management organization; and

WHEREAS, the State Law requires the cities and counties to notify shall notify the division of homeland security of the manner in which the city and the county are providing or securing emergency management activities, identify each individual who will coordinate the activities of the local emergency management organization, and furnish additional information relating thereto as the division requires.

WHEREAS, the Emmons County Local Emergency Operations Plan utilizes the National Incident Management System and assigns tasks and responsibilities to organizations within the County. It establishes a broad concept for conducting response and recovery operations should an emergency or disaster threaten or occur in the Emmons County and cities therein.

NOW, THEREFORE, BE IT RESOLVED, that the Emmons County Commission adopts the revised Emmons County Local Emergency Operations Plan for Emmons County, North Dakota. We further order that all Emmons County Departments maintain the capability for executing their assigned responsibilities pursuant to this Plan.

Dated this 2nd day of June, 2026.

Dan Materi, Chairman
Emmons County Commission

Seconded by Commissioner Vander Vorst. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Cecile Long was present and asked who serves on the Planning and Zoning Board and when and where the meetings are held. She also questioned whether the County allows tax abatements for projects such as AI Data Centers. Mrs. Long further inquired about setback requirements. The Commission responded that the Planning and Zoning Board is currently working on adopting a new zoning ordinance.

Commissioner Miller spoke briefly about moratoriums and commented that the meeting held in the auditorium on May 28, 2026, was merely an informational meeting.

Deb Addy called into the meeting to request permission to conduct badger control at Tel Cemetery. The Commission advised her to fill the existing badger holes, and monitor the situation. If badger activity continues and further problems arise, she was asked to contact the Commission again.

Commissioner Magrum motioned to approve the Gaming Site Authorization for American Legion Post 126 at Cattail Resort, 16 Mosset Lane, Linton, ND 58552 beginning July 1, 2026 and ending June 30, 2027. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the Plat of Auditor’s Lot B, A parcel of land in the SE ¼ of Section 25, Township 130, Range 79 West of the Fifth Principal Meridian. Seconded by Commissioner Magrum. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the Plat of Tract 1, S ½ of Section 13, Township 131, Range 75. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the Plat of Tract A, SW ¼ of the SE ¼ of Section 26, Township 132, Range 77 of the 5th P.M. Seconded by Commissioner Vander Vorst. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Russell Hulm to move in two hopper bins (4,000 bushels), and build a 45,000 bushel superior grain bin on the NW ¼ of Section 10, Township 129, Range 74. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the building permit for Gary Jangula to add a roof over the deck located on the SE ¼ SE ¼ SE ¼ NE ¼ SE ¼ of Section 8, Township 130, Range 79. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the applications and issue liquor licenses for Todd Nieuwsma/dba The Quencher Bar for special events held on June 27 & 28, 2026, August 15, 2026 and August 22 & 23, 2026 at the Beaver Horse Club Grounds located on a portion of the SW ¼ of Section 36, Township 131, Range 76. Seconded by Commissioner Magrum. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
General and 911 – \$115,961.75
Highway Tax - \$66,040.82

The following vouchers were reviewed and approved for payment:

51275	MDU	Utilities	150.81
51313	Ace 24 Hour Towing	Service	1,018.00
51314	Advanced Business Methods	Extension Copier Contract	502.26
51315	API Garage Door, Inc.	Shop Doors Supplies/Service	2,845.00
51316	Auto Value Linton	Parts	80.37
51317	Beastrom Oil Co.	Propane/Fuel	9,797.90

51318	Braaten Law Firm	Legal Services	1,024.00
51319	Burleigh County Sheriff's Dept.	Delinquent Tax Service	60.00
51320	Burleigh Morton Detention Center	Prisoner Billing	7,475.00
51321	Butler Machinery Co.	Parts/Labor	853.43
51322	Circle H. Lumber	Ice & Water Shield	79.00
51323	Cole Papers, Inc.	Supplies	522.63
51324	Deis, Nancy	Expense Reimbursement	273.33
51325	Election Systems & Software	Ballots and Programming	7,798.18
51326	Electronic Communications, Inc.	Radio Updates	1,110.00
51327	Emmons County Record	Publishing	3,779.82
51328	Emmons County Treasurer	Box Rent/Postage/Dues	229.65
51329	Emmons County Treasurer	Post Machine Use	1,620.49
51330	Fireside Office Products, Inc.	Supplies	664.76
51331	Fischer, Thomas	Culverts	2,432.00
51332	Jerome Distributing, Inc.	Water Refills	96.25
51333	Johnsen Trailer Sales, Inc.	Parts	153.18
51334	Locators & Supplies, Inc.	Clothing	58.57
51335	Martin Oil Co.	Gas	1,470.86
51336	MDU	Utilities	1,309.48
51337	Moos Repair & Sales	Truck Wash	274.00
51338	NDACO	Pre-Employment Testing	126.00
51339	NDACO Resources Group, Inc.	IT Service Agreement	2,436.00
51340	NDDOT	Bridge Inspections	14,669.60
51341	Newman Signs, Inc.	Road Signs	721.25
51342	Nodak True Value	Supplies	419.53
51343	NW Tire, Inc.	Service	873.00
51344	ODP Business Solutions	Supplies	224.57
51345	Pahlke Steel	Drill Bit Set	941.26
51346	Payment Remittance Center	Gas/Fuel/Supplies	229.67
51347	Payment Remittance Center	Gas/Fuel/Supplies	358.48
51348	Payment Remittance Center	Gas/Fuel/Supplies	2,573.68
51349	Payment Remittance Center	Gas/Fuel/Supplies	730.38
51350	Payment Remittance Center	Gas/Fuel/Supplies	1,756.02
51351	Peterson Brothers, LLC	Gravel Hauling	42,900.00
51352	Power Plan Corp	Parts & Supplies	1,830.28
51353	Renschler, Norman	Maintenance to Langelier's & Rice Lake	3,200.00
51354	Russell Lawler Construction	Rental of Excavator and Compactor	3,000.00
51355	Schneider, Jackie	Food Pantry	500.00
51356	South Central Regional Water	Water Bill	78.77
51357	Stuckle, Acacia	Expense Reimbursement	211.70
51358	TC Specialties	Service	57.00
51359	True North Steel	Culverts	23,893.06
51360	Verizon Connect	Tracking Devices	287.10
51361	Verizon Wireless	Cell Service	297.75
51362	Quadient Leasing USA, Inc.	Postal Machine Rent	353.19
51363	Linton Auto Parts	Parts	369.64
51364	Information Technology Dept.	Internet Access & Netmotion	1,647.10
51365	KEM Electric Coop, Inc.	Utilities	390.53
51368	Dakota Dust Tex, Inc.	Service	190.79
51369	Heartland Waste Management	Service to Langelier's Bay	135.00
51370	Quadient Finance USA, Inc.	Quadient Finance USA, Inc.	1,000.00
51372	BEK Communications	Telephone Service	2,964.43
DD	Hazleton City	Water Bill	57.00
DD	Linton City	Water Bill	101.39
DD	Weninger, Amy	Expense Reimbursement	21.00

There being no further business before the board, Commissioner Miller motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 2:45 P.M.

Approved: July 7, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

Assessment Review Report

Prepared for the North Dakota State Board of Equalization

Prepared by:

Christina Seppanen

Emmons County Tax Director/Assessor

Date Prepared: August 6, 2026

Inspection Date: June 10, 2026

Parcel: 30-0000-04144-071

Owner: Kim & Janet Lees

Property Address: Beaver Bay Trail, Linton, ND

Purpose

This report has been prepared to assist the North Dakota State Board of Equalization in its review of the assessment of the above-referenced property. It summarizes the inspection findings, explains the valuation methodology applied by Emmons County, and discusses the comparable properties used to evaluate assessment equity. The purpose of this report is to demonstrate that the subject property was assessed uniformly and consistently with other similarly situated properties within the Beaver Bay recreational development.

Subject Property

The subject property is located within the Beaver Bay recreational development in Emmons County.

Dwelling Characteristics

- Constructed in 2022
- One-story metal wood-frame dwelling
- Approximately 1,200 square feet of finished living area
- Slab foundation
- Forced-air heating with central air conditioning
- One full bathroom
- Open frame porch
- Grade 4
- Normal condition

Accessory Improvements

The property includes a detached post-frame shop measuring approximately 1,260 square feet together with an enclosed cold-storage addition measuring approximately 882 square feet, for a combined accessory improvement area of approximately 2,142 square feet. The shop contains a concrete floor and electrical service but no interior finish or heat. The enclosed addition has no finished floor and is utilized as unheated storage.

Inspection Summary

An on-site inspection was completed on June 10, 2026, with the property owner present. Full access to the dwelling and accessory structures was provided, allowing verification of measurements, construction characteristics, finish quality, and functional utility. Previous building permits associated with the property were also reviewed.

During the inspection, several corrections were made to ensure the assessment record accurately reflected the property as completed.

Verified corrections included:

- Dwelling classification updated to metal wood-frame construction.
- Detached shop reclassified from an agricultural building to a residential garage/shop.
- Detached shop dimensions corrected from 40' × 30' to 42' × 30' (1,260 square feet).
- Enclosed shop addition corrected from 40' × 20' to 42' × 21' (882 square feet) and reclassified from an open carport to an enclosed addition.

Interior inspection confirmed pine car siding, epoxy flooring, galvanized steel ceilings, and an overall finish quality consisting of a combination of below-average, average, and above-average components. Although the property contains several upgraded finish items, the overall construction quality remained consistent with Grade 4 as applied through the county's standardized grading system.

Assessment Methodology

All residential improvements within Emmons County are valued using standardized mass appraisal procedures approved for county assessment purposes. The subject property and the comparable properties discussed in this report were valued using the same methodology, including:

- Standard replacement cost schedules
- Quality and grade adjustments
- Age and depreciation schedules
- Heating and construction adjustments
- Size adjustments
- Neighborhood valuation schedules
- Applicable map factor adjustments

The corrections resulting from the June 2026 inspection improved the accuracy of the assessment record but did not alter the assigned Grade 4 for either the dwelling or detached shop. The final assessment reflects verified construction characteristics rather than estimated dimensions or classifications.

Market Considerations

The Beaver Bay market contains a limited supply of recently constructed recreational properties featuring both custom residential dwellings and large detached storage buildings. Many purchasers within this neighborhood place significant value on detached shops capable of storing boats, campers, recreational vehicles, and related equipment.

Because each property varies in dwelling size, construction type, and accessory improvements, no single comparable property duplicates every characteristic of the subject. The comparable properties selected represent the most similar properties available within the neighborhood and provide a reasonable basis for evaluating assessment equity.

Land Valuation

The subject property's land value was reviewed as part of this analysis. Land values within Beaver Bay are established through the county's neighborhood land schedule and applied uniformly to similarly situated parcels. No evidence was identified indicating the subject property requires a deviation from the established land schedule.

Comparable Property Analysis

Parcel 30-0000-04211-031 (8281 Little Beaver Trail)

This property was selected because it represents one of the closest comparisons for a newer slab-on-grade recreational dwelling within the Beaver Bay development. Although the subject contains a larger detached shop, both properties exhibit similar construction quality, age, and overall utility. Differences in living area and accessory improvements are recognized through the county's standardized cost schedules.

Parcel 30-0000-04149-003 (8190 Beaver Bay Trail)

This property provides another strong comparison due to its location within the same neighborhood and similar one-story construction. While differences exist in dwelling configuration and accessory improvements, it demonstrates consistent application of the county's valuation methodology to comparable recreational properties.

Parcel 30-0000-04147-030 (8183 Beaver Bay Trail)

This property was selected because it contains a detached shop of similar utility and overall function within the Beaver Bay market. Although the shop is larger than the subject's, it provides a useful comparison illustrating the county's consistent treatment of substantial accessory improvements.

Findings

The inspection verified several corrections to measurements and improvement classifications, resulting in a more accurate assessment record. Those corrections were incorporated into the property's valuation while maintaining the same quality grades supported by observed construction characteristics and finish levels.

The comparable properties reviewed represent recreational properties with similar construction, age, location, and utility. Differences among the properties are recognized through standardized mass appraisal procedures rather than subjective judgment.

- The subject dwelling is consistent with other newer recreational dwellings within the Beaver Bay market.

- The detached shop and enclosed storage addition are consistent with similar accessory improvements found within the neighborhood.
- The subject property's assessment falls within the range established by comparable properties after accounting for differences in size, construction, age, quality, and accessory improvements.
- Emmons County's valuation methodology was applied uniformly and consistently to both the subject property and the comparable properties reviewed.



PO Box 129 | Linton ND 58552
cseppanen@nd.gov | Phone: 701-254-4417

Inspection Report

Prepared for the North Dakota State Board of Equalization

Prepared by:

Christina Seppanen

Emmons County Tax Director/Assessor

Date Prepared: August 6, 2026

Inspection Date: June 10, 2026

Parcel: 30-0000-04144-071

Owner: Lees, Kim & Janet

Property Address: Beaver Creek Trail, Linton, ND

06/10/2026 ON-SITE INSPECTION

Mr. Lees (owner) completed the pre-inspection form and provided access to all structures. Previous building permits (2025, 2021, 2020) were reviewed.

Corrections to Recorded Dimensions & Classifications

- Dwelling classification updated to metal/wood frame, prior structure style assignment of Frame
- Shop structural classification was updated from Ag Building to Garage
- Shop size correction — Previously recorded at 40×30' (1200 sq ft). Field-verified at 42'×30' (1,260 sq ft).
- New Shop addition size correction — Previously listed at 40x20' (800 sq ft). Field-verified at 42'x21' (882 sq ft). Structural classification upgraded to enclosed addition rather than carport.

Outbuildings & Accessory Structures

- Shop building — Contains concrete floor and electricity. No interior finish and no heat.
- New Shop addition — Cold-storage addition with no finished floor. Spigot inside.

Interior Dwelling Quality & Finish Level

- Interior finish assessment — The dwelling contains pine car siding, epoxy flooring, and galvanized metal ceilings throughout.
- Front room has overhead garage door.
- Overall interior finish quality is a mixture of below average, average and above average.

CONCLUSION

Based on verified measurements, corrected structural classifications, and the interior quality finishes observed, the prior grades (4) remain unchanged. The updated data now accurately

reflects completed construction status, correct square footages, construction types, finish levels, classifications and improvements.

FINAL DWELLING GRADE DETERMINATION

Valuation was based on measured interior conditions and observed functional use.

CAMA Component Score: 39 points

Resulting Grade: 4 (unchanged from previous year)

FINAL SHOP GRADE DETERMINATION

Grade 4 (unchanged from previous year) based on observable construction characteristics, comparable structures in the county, and observed interior and exterior conditions.

LAND VALUATION

The land component was reviewed and is valued consistently with all other comparable parcels in the surrounding neighborhood. No adjustments were made outside the standard model applied to similar properties.

BEAVER BAY TRAIL,

Deed: LEES, KIM & JANET L/E

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-001-190

Lister/Date:

CID#:

Tax Dist: 3036360000

Review/Date:

DBA:

Plat Page:

Entry Status:

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOT 21 & .61A TCT & .9A TCT OF LOT 20, BEAVER BAY SUBDIVISION 23-132-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Acre X Rate						43,560.00	1.000			R-260	\$97,200.00					\$0	
Subtotal						43,560.00	1.000					\$97,200	0%	0%	0%	\$0	\$97,200
Acre X Rate						84,506.40	1.940			R-120	\$9,720.00					\$0	
Subtotal						84,506.40	1.940					\$18,857	0%	0%	0%	\$0	\$18,900
Grand Total						128,066.40	2.940					\$116,057					\$116,100

Street

Utilities

Zoning

Land Use

Acre X Rate	Gravel	Rural Water	Not Applicable	Not Applicable
Acre X Rate	None	None	Not Applicable	Not Applicable

Sales

Building Permits

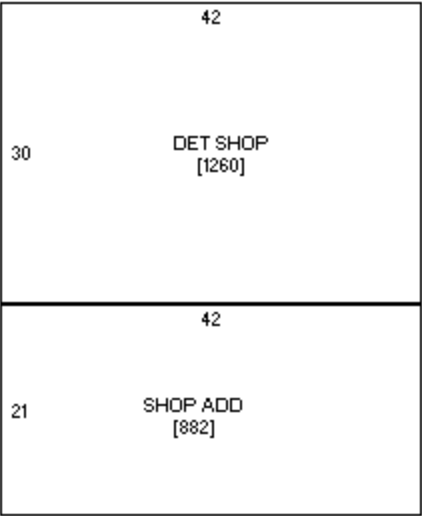
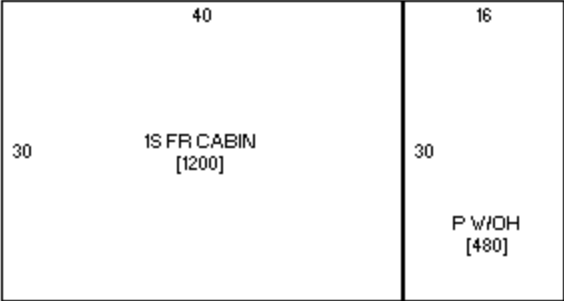
Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
10/31/2022	\$0	D008	178250	9/5/2025		C	\$16,000	Addition	Land	\$116,100	\$0	\$0	\$116,100
09/02/2021	\$240,000	D025	176879	10/5/2021		C	\$175,000	New Dwlg	Dwlg	\$292,800	\$0	\$0	\$211,100
09/17/2008	\$39,500	D025	161268	11/24/2020		C	\$32,000	New Bldg	Impr		\$0	\$0	
									Total	\$408,900	\$0	\$0	\$327,200

[illegible]

Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Metal Wood Frame	1,200 SF	\$106,040										
	Base Heat: Forced Air												
	Add Central Air	1,200 SF	\$3,200										
#1	Porch: 1S Frame Open	480 SF	\$16,320										
	Plumbing	2	\$5,500										
	Sub Total		\$131,060	1.150	\$150,719	2022	2.00	0	0	0	\$147,705		
	Dwelling TOTAL				\$150,719						\$147,705		
Gar	Det Metal Post Fr HiB:	1,260 SF	\$41,376	1.150	\$47,583	2022	4.00	0	0	0	\$45,680		
Gar	Det Metal NOFLR	882 SF	\$20,670	1.150	\$23,771	2025	1.00	0	0	0	\$23,533		
	Residential Building TOTAL										\$216,918	1.350	\$292,800

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	\$116,100	\$211,100	\$0	\$0	\$327,200
2024		Appr	Rural	Res	\$116,100	\$196,400	\$0	\$0	\$312,500
2023		Appr	Rural	Res	\$116,100	\$34,200	\$0	\$0	\$150,300





Notes:

06/10/2026	CS	ON-SITE INSPECTION REQUEST COMPLETED TODAY. SIZE OF SHOP WAS SLIGHTLY UNDERSIZED AT 40X30. FIXED MEASUREMENTS TO 42X30. CONCRETE FLOOR WITH ELEC, NO HEAT, NO FINISH SHOP ADDITION WAS VALUED AS CARPORT BUT IS ENCLOSED, NO CONCRETE FLOOR, WATER SPIGOT INSIDE. ALSO UNDERSIZED AT 40X20. FIXED MEASUREMENTS TO 42X21. HOME IS A SHOP/HOME. CHANGED DWELLING TO METAL WOOD FRAME STRUCTURE. CARSIDING ALL INSIDE WALLS, TIN CEILINGS THOUGHOUT, FRONT ROOM HAS THE GARAGE DOOR AND KITCHEN CORNER/LIVING SPACE. FINISHES ARE AVERAGE. EPOXY FLOOR.
Note Title: VAI		
06/10/2026	CS	ON-SITE INSPECTION REQUEST COMPLETED.
10/13/2025	CS	CARPORT ADDITION TO SHOP. OWNER STATES IT WILL NOT BE ENCLOSED NOR HAVE A FLOOR.
12/20/2023	WAE	PER LANDOWNER, MOBILE HOME, GARAGE, AND SHED WERE ALL REMOVED FROM THE PROPERTY IN 2022. 30 X 40 CABIN BUILT IN SAME YEAR. POLE BUILDING WAS BUILT IN 2020 BY PREVIOUS LANDOWNER. POLE BUILDING IS 30 X 42 AS OPPOSED TO 30 X 50 INDICATED ON BUILDING PERMIT EXTERIOR OWNER SAYS DWLG WAS BUILT IN 1969. ESTIMATES ROOF AND SIDING WAS ADDED AROUND 1997. INTERIOR OLD FLOOR COVERS. NO RECENT UPDATES TO INTERIOR, SLIGHT TOBACCO DAMAGE. ORIG STAINED WOOD KITCHEN CABINETS AND LAMINATE COUNTERS.

8281 Little Beaver Trail SW, LINTON

Deed: BURGAD, TIM M & ALICE E

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-002-220

Lister/Date: NM, 09/06/2016

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/19/2016

DBA:

Plat Page:

Entry Status: Estimated

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOT 53 IN TRACT A 27-132-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Acre X Rate						43,560.00	1.000			R-220	\$54,000.00					\$0	
Subtotal						43,560.00	1.000					\$54,000	0%	0%	0%	\$0	\$54,000
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						43,560.00	1.000					\$54,000					\$54,000

Street

Utilities

Zoning

Land Use

Acre X Rate	Dirt	Rural Water	Not Applicable	Not Applicable
Ag Land	None	None	Not Applicable	Not Applicable

Sales

Building Permits

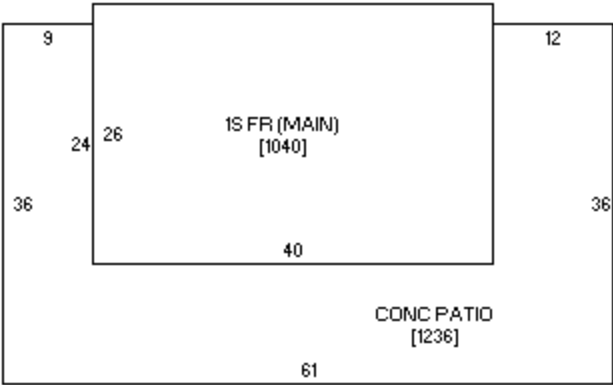
Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
				8/1/2023		C	\$5,000	New Bldg	Land	\$54,000	\$0	\$0	\$54,000
									Dwlg	\$298,300	\$0	\$0	\$279,500
									Impr		\$0	\$0	
									Total	\$352,300	\$0	\$0	\$333,500

[illegible]

Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,040 SF	\$125,560										
	Adjustment for basement - None		(\$20,940)										
	Base Heat: Forced Air												
	Add Central Air	1,040 SF	\$3,200										
D1	Concrete Patio - Avg	1,236 SF	\$6,056										
	Plumbing	1	\$3,400										
#1	Fireplace: Gas	1	\$4,250										
	Sub Total		\$121,526	1.150	\$139,755	2010	13.00	0	0	0	\$121,587		
Gar	Att Frame	32' X 46'	1,472 SF	\$45,043	1.150	\$51,800	2019	4.00	0	0	\$49,728		
	Dwelling TOTAL				\$191,555						\$171,315		
Gar	Det Metal Post Fr HiBz	32' X 42'	1,344 SF	\$44,076	1.150	\$50,688	2024	2.00	0	0	\$49,674		
	Residential Building TOTAL										\$220,989	1.350	\$298,300

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	\$54,000	\$279,500	\$0	\$0	\$333,500
2024		Appr	Rural	Res	\$54,000	\$149,100	\$0	\$0	\$203,100
2023		Appr	Rural	Res	\$54,000	\$150,700	\$0	\$0	\$204,700
2022		Appr	Rural	Res	\$62,100	\$136,300	\$0	\$0	\$198,400
2021		Appr	Rural	Res	\$62,100	\$136,300	\$0	\$0	\$198,400
2020		Appr	Rural	Res	\$62,100	\$117,700	\$0	\$0	\$179,800
2019		Appr	Rural	Res	\$67,400	\$168,500	\$0	\$0	\$235,900
2018		Appr	Rural	Res	\$67,400	\$173,200	\$0	\$0	\$240,600
2017		Appr	Rural	Res	\$67,400	\$173,200	\$0	\$0	\$240,600
2016	VAI Import from file	Import			\$24,067	\$118,028	\$0	\$0	\$142,095
2014		Import	Rural	Res	\$10,700	\$40,232	\$0	\$0	\$50,932



Sketch 1 of 1



Photo 1 of 7 09/09/2016

DWLG 1



Photo 2 of 7 10/25/2019



Photo 3 of 7 04/30/2013

imported by Photo/Doc Import



Photo 4 of 7 04/30/2013

imported by Photo/Doc Import



Photo 5 of 7 04/30/2013

imported by Photo/Doc Import



Photo 6 of 7 10/17/2024



Photo 7 of 7 10/17/2024

Notes:

Note Title: VAI

DWLG 1

EXTERIOR

YEAR BUILT ESTIMATED AT 2010. VINYL SIDING THAT LOOKS LIKE LOG.

VAI 10/19/2016 - ASSUMED SMALL LOFT-LIKE ATTIC AREA.

8183 Beaver Trail SW,

Deed: REEFF, CURT & JODY HUIZENGA

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-001-650

Lister/Date: NM, 08/11/2016

CID#:

Tax Dist: 2615360000

Review/Date: RK, 10/19/2016

DBA:

Plat Page:

Entry Status: Refused

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOTS 35, & 36, & 46C OF BEAVER BAY SUBDIVISION 23-132-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Acre X Rate						43,560.00	1.000			R-260	\$97,200.00					\$0	
Subtotal						43,560.00	1.000					\$97,200	0%	0%	0%	\$0	\$97,200
Acre X Rate						13,503.60	0.310			R-120	\$9,720.00					\$0	
Subtotal						13,503.60	0.310					\$3,013	0%	0%	0%	\$0	\$3,000
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						57,063.60	1.310					\$100,213					\$100,200

Street

Utilities

Zoning

Land Use

Acre X Rate	Gravel	Rural Water	Not Applicable	Not Applicable
Acre X Rate	None	None	Not Applicable	Not Applicable
Ag Land	None	None	Not Applicable	Not Applicable

Sales

Building Permits

Values

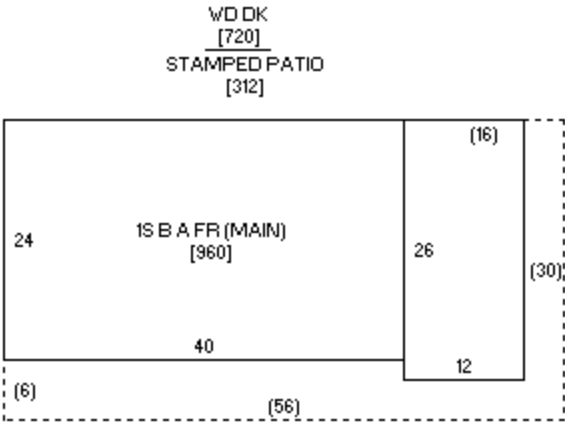
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
01/25/2021	\$0	D003	176319						Land	\$100,200	\$0	\$0	\$100,200
05/15/2009	\$6,000	D000							Dwlg	\$416,900	\$0	\$0	\$371,100
									Impr		\$0	\$0	
									Total	\$517,100	\$0	\$0	\$471,300

Res. Structure		Finish				Plumbing		Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	5	Bedrooms Above #	2	Standard Bath - 3 Fixt	2	Addition	No Additions	Garage	1 of 2
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	3	Bedrooms Below #	2	Shower Stall Bath -3 Fixt		Year Built		Year Built	2010
Year Built	2010	Living Qtrs. W/ Walk-o	800		\$34.00	Toilet Room (1/2 Bath)		EFA		EFA	16
EFA / EFYr	16 / 2010					Lavatory		EFA Year		EFF Year	2010
Arch. Dsgn	N/A					Water Closet		Style		Style	Det Fr.
Style	1 Story Frame	Foundation	Conc			Shower Stall/Tub		Area (SF)			
AreaSF/TLA	960 / 1,392	Exterior Walls	Composition Siding			Mtl St Sh Bath		Condition		Area (SF)	756
GLA 1st/2nd	960 / 432	Roof	Asph / Gable			Mtl Stall Shower		Phy-Depr. %		No Flr Adj.	No
Grade	4+10	Interior Finish	Drwl			Wet Bar		Bsmt (SF)		Grade	4
Grade Mult.	1.260	Flooring	Carpet/Laminate			Cust Bath - 3 Fixt		NoBsmt Flr(SF)		Condition	NML
Condition	NML	Non-base Heating		Fireplace		Custom Tub		2nd Flr Adj.		Bsmt (SF)	
Phy-Depr. %	13%	Floor/Wall #	0	Masonry w/Gas Insert	1	No Hot Water Tank		Heat		Interior Finish	<None>
Basement	Full	Pipeless #	0			No Plumbing		AC		Interior Finish (SF)	
No Bsmt Flr.	0	Hand Fired (Y/N)	No			Sewer & Water Only		Attic (SF)		Qtrs Over	None
Heat	Forced Air	Space Heat #	0			Water Only w/Sink		Obsolescence		Qtrs Over (SF)	
AC	Yes	Appliances				Hot Tub		Functional %	0%	Qtrs AC (SF)	
Attic	3/4 Finished 432SF	Range Unit	Built-In Vacuums			Bidet		External %	0%	%Phy/F-E-O Obs	16.00-0-0-0
		Oven - Single	Intercom System			Fbols Service Sink		Other %	0%	Door Opnrs	
		Oven - Double	BI Stereo(SpkrsOnly)			Urinal		None		Stalls- Bsmt / Gar	
		Dishwasher				Sauna		None			
		Microwave				Cust Bath - 4 Fixt		None			
		Trash Compactor				Cust Tile Full Bath		None			
		Jennair				Cust Tile SS Bath		None			
		Security System				Cust Bath - 5 Fixt		None			
						Cust Tile Shower/Tub		None			
						Cust Tile SSB +lav		None			
						Cust Tile SSB w/Std Tub		None			
						Cust Tile SSB - 5 Fixt		None			
						Cust Bath +lav		None			
						Cust Bath w/Cust SS		None			
						Cust Bath w/Cust SS +lav		None			



Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	960 SF	\$118,550										
BF1	Living Qtrs. W/ Walk-out - Avg	800 Tbl	\$27,200										
	Base Heat: Forced Air												
	Add Central Air	960 SF	\$3,200										
	Add 3/4 Finished attic	432 SF	\$17,810										
D1	Wood Deck - Avg	720 SF	\$15,120										
D2	Stamped Conc Patio - Avg	312 SF	\$3,744										
	Plumbing	2	\$6,800										
#1	Fireplace: Masonry w/Gas Insert	1	\$5,300										
	Sub Total		\$197,724	1.260	\$249,132	2010	13.00	0	0	0	\$216,745		
	Dwelling TOTAL				\$249,132						\$216,745		
Gar	Det Frame	756 SF	\$21,630	1.150	\$24,875	2010	16.00	0	0	0	\$20,895		
Gar	Det Frame	2,000 SF	\$54,230	1.400	\$75,922	2012	14.00	20	0	0	\$52,234		
	Residential Building TOTAL										\$289,874	1.350	\$391,300

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	\$100,200	\$371,100	\$0	\$0	\$471,300
2024		Appr	Rural	Res	\$100,200	\$341,800	\$0	\$0	\$442,000
2023		Appr	Rural	Res	\$100,200	\$346,100	\$0	\$0	\$446,300
2022		Appr	Rural	Res	\$92,800	\$314,400	\$0	\$0	\$407,200
2021		Appr	Rural	Res	\$92,800	\$314,400	\$0	\$0	\$407,200
2020		Appr	Rural	Res	\$77,300	\$273,600	\$0	\$0	\$350,900
2019		Appr	Rural	Res	\$77,300	\$248,900	\$0	\$0	\$326,200
2018		Appr	Rural	Res	\$77,300	\$253,700	\$0	\$0	\$331,000
2017		Appr	Rural	Res	\$77,300	\$253,700	\$0	\$0	\$331,000
2016	VAI Import from file	Import			\$16,794	\$279,458	\$0	\$0	\$296,252
2014		Import	Rural	Res	\$7,426	\$124,618	\$0	\$0	\$132,044



Sketch 1 of 1



Photo 1 of 12 09/09/2015

6-11
2-17-2015
0-17

EMMONS COUNTY
APPLICATION FOR BUILDING PERMIT
208, Box 724
Emmons, North Dakota 58842

FEE: \$500
TO THE EMMONS COUNTY ZONING BOARD SECRETARY:
The undersigned applicant for a permit to erect a building on
Lot 20, State Hwy Johnson, Section 23-62-27
20-1012-20
Applicant: Carl Bell - Carpenter Address of applicant: 2305 N. Street
Emmons, ND 58842

ADDITION TO BUILDING ☐ **NEW BUILDING** ☒
Size: 40 x 24
Type: 1 1/2 story
No. of stories: 1 1/2
Type of construction: Stucco
Foundation: Foundation
Other: Foundation
Submitted Copy of
Change Building R. 10000

I hereby certify that the above statements are correct and that building permits to be issued
therefor will be done in accordance with the regulations of said Zoning Board of Emmons
County, North Dakota.

Carl Bell
Applicant's Signature

Filing
Filed this _____ day of _____, 2015, in the office of the
Secretary of the Zoning Board of Emmons County, North Dakota.

Carol Boyd Arnes

Photo 2 of 12 06/24/2015

Done
9-10
Form filled
Ref
Rude

EMMONS COUNTY
BUILDING PERMIT APPLICATION
208, Box 724
Emmons, ND 58842

For: Carl Bell Date: 08-06-2015
Applicant's Name: Carl Bell
Address: 2305 N. Street
Phone: 701-230-8888
City/County: Emmons, ND
Section: 23 Township: 62 Range: 27 North: 23-62-27
12 Property located in Emmons County? ☒ Yes ☐ No

Where this
Construction work is to be done: On-site ☐ Mobile ☐ Other ☐ Other ☐ Other ☐ Other

1. Will the building be used for: Business ☐ Office ☐ Home ☐ Commercial
2. How many stories: 1 1/2 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11 ☐ 12 ☐ 13 ☐ 14 ☐ 15 ☐ 16 ☐ 17 ☐ 18 ☐ 19 ☐ 20 ☐ 21 ☐ 22 ☐ 23 ☐ 24 ☐ 25 ☐ 26 ☐ 27 ☐ 28 ☐ 29 ☐ 30 ☐ 31 ☐ 32 ☐ 33 ☐ 34 ☐ 35 ☐ 36 ☐ 37 ☐ 38 ☐ 39 ☐ 40 ☐ 41 ☐ 42 ☐ 43 ☐ 44 ☐ 45 ☐ 46 ☐ 47 ☐ 48 ☐ 49 ☐ 50 ☐ 51 ☐ 52 ☐ 53 ☐ 54 ☐ 55 ☐ 56 ☐ 57 ☐ 58 ☐ 59 ☐ 60 ☐ 61 ☐ 62 ☐ 63 ☐ 64 ☐ 65 ☐ 66 ☐ 67 ☐ 68 ☐ 69 ☐ 70 ☐ 71 ☐ 72 ☐ 73 ☐ 74 ☐ 75 ☐ 76 ☐ 77 ☐ 78 ☐ 79 ☐ 80 ☐ 81 ☐ 82 ☐ 83 ☐ 84 ☐ 85 ☐ 86 ☐ 87 ☐ 88 ☐ 89 ☐ 90 ☐ 91 ☐ 92 ☐ 93 ☐ 94 ☐ 95 ☐ 96 ☐ 97 ☐ 98 ☐ 99 ☐ 100 ☐ 101 ☐ 102 ☐ 103 ☐ 104 ☐ 105 ☐ 106 ☐ 107 ☐ 108 ☐ 109 ☐ 110 ☐ 111 ☐ 112 ☐ 113 ☐ 114 ☐ 115 ☐ 116 ☐ 117 ☐ 118 ☐ 119 ☐ 120 ☐ 121 ☐ 122 ☐ 123 ☐ 124 ☐ 125 ☐ 126 ☐ 127 ☐ 128 ☐ 129 ☐ 130 ☐ 131 ☐ 132 ☐ 133 ☐ 134 ☐ 135 ☐ 136 ☐ 137 ☐ 138 ☐ 139 ☐ 140 ☐ 141 ☐ 142 ☐ 143 ☐ 144 ☐ 145 ☐ 146 ☐ 147 ☐ 148 ☐ 149 ☐ 150 ☐ 151 ☐ 152 ☐ 153 ☐ 154 ☐ 155 ☐ 156 ☐ 157 ☐ 158 ☐ 159 ☐ 160 ☐ 161 ☐ 162 ☐ 163 ☐ 164 ☐ 165 ☐ 166 ☐ 167 ☐ 168 ☐ 169 ☐ 170 ☐ 171 ☐ 172 ☐ 173 ☐ 174 ☐ 175 ☐ 176 ☐ 177 ☐ 178 ☐ 179 ☐ 180 ☐ 181 ☐ 182 ☐ 183 ☐ 184 ☐ 185 ☐ 186 ☐ 187 ☐ 188 ☐ 189 ☐ 190 ☐ 191 ☐ 192 ☐ 193 ☐ 194 ☐ 195 ☐ 196 ☐ 197 ☐ 198 ☐ 199 ☐ 200 ☐ 201 ☐ 202 ☐ 203 ☐ 204 ☐ 205 ☐ 206 ☐ 207 ☐ 208 ☐ 209 ☐ 210 ☐ 211 ☐ 212 ☐ 213 ☐ 214 ☐ 215 ☐ 216 ☐ 217 ☐ 218 ☐ 219 ☐ 220 ☐ 221 ☐ 222 ☐ 223 ☐ 224 ☐ 225 ☐ 226 ☐ 227 ☐ 228 ☐ 229 ☐ 230 ☐ 231 ☐ 232 ☐ 233 ☐ 234 ☐ 235 ☐ 236 ☐ 237 ☐ 238 ☐ 239 ☐ 240 ☐ 241 ☐ 242 ☐ 243 ☐ 244 ☐ 245 ☐ 246 ☐ 247 ☐ 248 ☐ 249 ☐ 250 ☐ 251 ☐ 252 ☐ 253 ☐ 254 ☐ 255 ☐ 256 ☐ 257 ☐ 258 ☐ 259 ☐ 260 ☐ 261 ☐ 262 ☐ 263 ☐ 264 ☐ 265 ☐ 266 ☐ 267 ☐ 268 ☐ 269 ☐ 270 ☐ 271 ☐ 272 ☐ 273 ☐ 274 ☐ 275 ☐ 276 ☐ 277 ☐ 278 ☐ 279 ☐ 280 ☐ 281 ☐ 282 ☐ 283 ☐ 284 ☐ 285 ☐ 286 ☐ 287 ☐ 288 ☐ 289 ☐ 290 ☐ 291 ☐ 292 ☐ 293 ☐ 294 ☐ 295 ☐ 296 ☐ 297 ☐ 298 ☐ 299 ☐ 300 ☐ 301 ☐ 302 ☐ 303 ☐ 304 ☐ 305 ☐ 306 ☐ 307 ☐ 308 ☐ 309 ☐ 310 ☐ 311 ☐ 312 ☐ 313 ☐ 314 ☐ 315 ☐ 316 ☐ 317 ☐ 318 ☐ 319 ☐ 320 ☐ 321 ☐ 322 ☐ 323 ☐ 324 ☐ 325 ☐ 326 ☐ 327 ☐ 328 ☐ 329 ☐ 330 ☐ 331 ☐ 332 ☐ 333 ☐ 334 ☐ 335 ☐ 336 ☐ 337 ☐ 338 ☐ 339 ☐ 340 ☐ 341 ☐ 342 ☐ 343 ☐ 344 ☐ 345 ☐ 346 ☐ 347 ☐ 348 ☐ 349 ☐ 350 ☐ 351 ☐ 352 ☐ 353 ☐ 354 ☐ 355 ☐ 356 ☐ 357 ☐ 358 ☐ 359 ☐ 360 ☐ 361 ☐ 362 ☐ 363 ☐ 364 ☐ 365 ☐ 366 ☐ 367 ☐ 368 ☐ 369 ☐ 370 ☐ 371 ☐ 372 ☐ 373 ☐ 374 ☐ 375 ☐ 376 ☐ 377 ☐ 378 ☐ 379 ☐ 380 ☐ 381 ☐ 382 ☐ 383 ☐ 384 ☐ 385 ☐ 386 ☐ 387 ☐ 388 ☐ 389 ☐ 390 ☐ 391 ☐ 392 ☐ 393 ☐ 394 ☐ 395 ☐ 396 ☐ 397 ☐ 398 ☐ 399 ☐ 400 ☐ 401 ☐ 402 ☐ 403 ☐ 404 ☐ 405 ☐ 406 ☐ 407 ☐ 408 ☐ 409 ☐ 410 ☐ 411 ☐ 412 ☐ 413 ☐ 414 ☐ 415 ☐ 416 ☐ 417 ☐ 418 ☐ 419 ☐ 420 ☐ 421 ☐ 422 ☐ 423 ☐ 424 ☐ 425 ☐ 426 ☐ 427 ☐ 428 ☐ 429 ☐ 430 ☐ 431 ☐ 432 ☐ 433 ☐ 434 ☐ 435 ☐ 436 ☐ 437 ☐ 438 ☐ 439 ☐ 440 ☐ 441 ☐ 442 ☐ 443 ☐ 444 ☐ 445 ☐ 446 ☐ 447 ☐ 448 ☐ 449 ☐ 450 ☐ 451 ☐ 452 ☐ 453 ☐ 454 ☐ 455 ☐ 456 ☐ 457 ☐ 458 ☐ 459 ☐ 460 ☐ 461 ☐ 462 ☐ 463 ☐ 464 ☐ 465 ☐ 466 ☐ 467 ☐ 468 ☐ 469 ☐ 470 ☐ 471 ☐ 472 ☐ 473 ☐ 474 ☐ 475 ☐ 476 ☐ 477 ☐ 478 ☐ 479 ☐ 480 ☐ 481 ☐ 482 ☐ 483 ☐ 484 ☐ 485 ☐ 486 ☐ 487 ☐ 488 ☐ 489 ☐ 490 ☐ 491 ☐ 492 ☐ 493 ☐ 494 ☐ 495 ☐ 496 ☐ 497 ☐ 498 ☐ 499 ☐ 500 ☐ 501 ☐ 502 ☐ 503 ☐ 504 ☐ 505 ☐ 506 ☐ 507 ☐ 508 ☐ 509 ☐ 510 ☐ 511 ☐ 512 ☐ 513 ☐ 514 ☐ 515 ☐ 516 ☐ 517 ☐ 518 ☐ 519 ☐ 520 ☐ 521 ☐ 522 ☐ 523 ☐ 524 ☐ 525 ☐ 526 ☐ 527 ☐ 528 ☐ 529 ☐ 530 ☐ 531 ☐ 532 ☐ 533 ☐ 534 ☐ 535 ☐ 536 ☐ 537 ☐ 538 ☐ 539 ☐ 540 ☐ 541 ☐ 542 ☐ 543 ☐ 544 ☐ 545 ☐ 546 ☐ 547 ☐ 548 ☐ 549 ☐ 550 ☐ 551 ☐ 552 ☐ 553 ☐ 554 ☐ 555 ☐ 556 ☐ 557 ☐ 558 ☐ 559 ☐ 560 ☐ 561 ☐ 562 ☐ 563 ☐ 564 ☐ 565 ☐ 566 ☐ 567 ☐ 568 ☐ 569 ☐ 570 ☐ 571 ☐ 572 ☐ 573 ☐ 574 ☐ 575 ☐ 576 ☐ 577 ☐ 578 ☐ 579 ☐ 580 ☐ 581 ☐ 582 ☐ 583 ☐ 584 ☐ 585 ☐ 586 ☐ 587 ☐ 588 ☐ 589 ☐ 590 ☐ 591 ☐ 592 ☐ 593 ☐ 594 ☐ 595 ☐ 596 ☐ 597 ☐ 598 ☐ 599 ☐ 600 ☐ 601 ☐ 602 ☐ 603 ☐ 604 ☐ 605 ☐ 606 ☐ 607 ☐ 608 ☐ 609 ☐ 610 ☐ 611 ☐ 612 ☐ 613 ☐ 614 ☐ 615 ☐ 616 ☐ 617 ☐ 618 ☐ 619 ☐ 620 ☐ 621 ☐ 622 ☐ 623 ☐ 624 ☐ 625 ☐ 626 ☐ 627 ☐ 628 ☐ 629 ☐ 630 ☐ 631 ☐ 632 ☐ 633 ☐ 634 ☐ 635 ☐ 636 ☐ 637 ☐ 638 ☐ 639 ☐ 640 ☐ 641 ☐ 642 ☐ 643 ☐ 644 ☐ 645 ☐ 646 ☐ 647 ☐ 648 ☐ 649 ☐ 650 ☐ 651 ☐ 652 ☐ 653 ☐ 654 ☐ 655 ☐ 656 ☐ 657 ☐ 658 ☐ 659 ☐ 660 ☐ 661 ☐ 662 ☐ 663 ☐ 664 ☐ 665 ☐ 666 ☐ 667 ☐ 668 ☐ 669 ☐ 670 ☐ 671 ☐ 672 ☐ 673 ☐ 674 ☐ 675 ☐ 676 ☐ 677 ☐ 678 ☐ 679 ☐ 680 ☐ 681 ☐ 682 ☐ 683 ☐ 684 ☐ 685 ☐ 686 ☐ 687 ☐ 688 ☐ 689 ☐ 690 ☐ 691 ☐ 692 ☐ 693 ☐ 694 ☐ 695 ☐ 696 ☐ 697 ☐ 698 ☐ 699 ☐ 700 ☐ 701 ☐ 702 ☐ 703 ☐ 704 ☐ 705 ☐ 706 ☐ 707 ☐ 708 ☐ 709 ☐ 710 ☐ 711 ☐ 712 ☐ 713 ☐ 714 ☐ 715 ☐ 716 ☐ 717 ☐ 718 ☐ 719 ☐ 720 ☐ 721 ☐ 722 ☐ 723 ☐ 724 ☐ 725 ☐ 726 ☐ 727 ☐ 728 ☐ 729 ☐ 730 ☐ 731 ☐ 732 ☐ 733 ☐ 734 ☐ 735 ☐ 736 ☐ 737 ☐ 738 ☐ 739 ☐ 740</



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Photo 10 of 12: 01/06/2012

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Photo 11 of 12: 10/11/2013

imported by Photo/Doc Import



Photo 12 of 12: 10/11/2013

imported by Photo/Doc Import

Notes:

Note Title: VAI

OWNER'S PARENTS WERE HOME WHEN LISTER FIRST STOPPED. PARENTS HAD A VERY NEGATIVE ATTITUDE ABOUT A WALK THROUGH BUT HAD LISTER GIVE THEM A CARD WITH HIS NUMBER SO THEIR SON COULD CALL IF HE WANTED A WALK THROUGH. HE NEVER CALLED.

INTERIOR

40 X 50 DETACHED GAR HAS SUNROOM 16 X 20 ATTACHED, GAR HAS PLUMBING AND HEAT.

8190 Beaver Bay Trail SW, LINTON

Deed: MORRIS, TROY D & SHERRY

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-001-710

Lister/Date: RF, 01/16/2017

CID#:

Tax Dist: 3036360000

Review/Date: RK, 02/06/2017

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOT 4 OF LOT 46A WALTHERS SUBDIV +EASEMENT AREA 23-132-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Acre X Rate						26,484.48	0.608			R-230	\$75,600.00					\$0	
Subtotal						26,484.48	0.608					\$45,965	0%	0%	0%	\$0	\$46,000
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						26,484.48	0.608					\$45,965					\$46,000

Street

Utilities

Zoning

Land Use

Acre X Rate	Gravel	Septic / Well	Not Applicable	Not Applicable
Ag Land	None	None	Not Applicable	Not Applicable

Sales

Building Permits

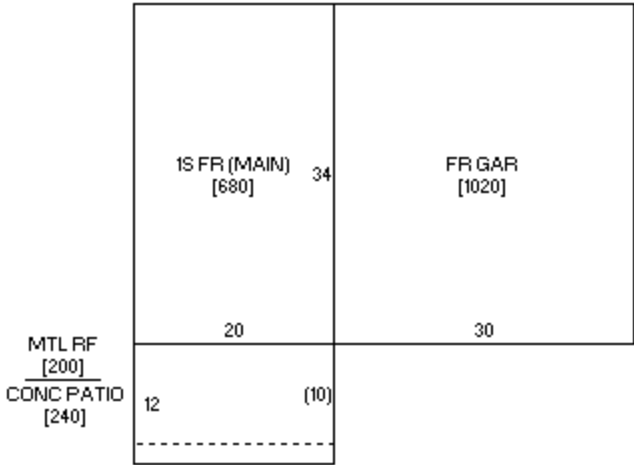
Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
									Land	\$46,000	\$0	\$0	\$46,000
									Dwlg	\$179,900	\$0	\$0	\$159,800
									Impr		\$0	\$0	
									Total	\$225,900	\$0	\$0	\$205,800

[illegible]

Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	680 SF	\$98,200										
	Adjustment for basement - Slab		(\$15,300)										
	Base Heat: Elec Baseboard												
	Add Central Air	680 SF	\$3,200										
D1	Concrete Patio - Avg	240 SF	\$1,176										
D2	Fbgls/Mtl Roof - High	200 SF	\$2,600										
	Plumbing	2	\$4,075										
	Sub Total		\$93,951	1.150	\$108,044	2016	7.00	0	0	0	\$100,481		
Gar	Att Frame	1,020 SF	\$30,614	1.150	\$35,206	2016	7.00	0	0	0	\$32,742		
	Dwelling TOTAL				\$143,250						\$133,223		
	Residential Building TOTAL										\$133,223	1.350	\$179,900

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	\$46,000	\$159,800	\$0	\$0	\$205,800
2024		Appr	Rural	Res	\$46,000	\$147,400	\$0	\$0	\$193,400
2023		Appr	Rural	Res	\$46,000	\$149,000	\$0	\$0	\$195,000
2022		Appr	Rural	Res	\$42,600	\$134,500	\$0	\$0	\$177,100
2021		Appr	Rural	Res	\$42,600	\$134,500	\$0	\$0	\$177,100
2020		Appr	Rural	Res	\$30,400	\$115,000	\$0	\$0	\$145,400
2019		Appr	Rural	Res	\$30,400	\$104,600	\$0	\$0	\$135,000
2018		Appr	Rural	Res	\$30,400	\$104,600	\$0	\$0	\$135,000
2017		Appr	Rural	Res	\$30,400	\$73,200	\$0	\$0	\$103,600
2016	VAI Import from file	Import			\$4,800	\$0	\$0	\$0	\$4,800
2014		Import	Rural	Res	\$2,140	\$0	\$0	\$0	\$2,140



Sketch 1 of 1



Photo 1 of 5 - 05/02/2018



Photo 2 of 5 - 05/17/2017



Photo 3 of 5 - 10/19/2018

EMMONS COUNTY
BUILDING PERMIT APPLICATION

50-1490
4/1/98

RD Box 776
Lewistown, MT 59450-0776

Owner: John & Mary Smith Date: 3-15-1998

Applicant's Name: John & Mary Smith Phone: 406-338-1234

Address: 123 Main Street, Lewistown, MT 59450

Owner of: John & Mary Smith Cell Phone #: 406-338-1234

Project Description: Remodeling of kitchen

Section 303, November 1993, Page 303

Building located on Parcel(s) of Section 7, T14N, R10E, S14E

Structure: ☒ Addition ☐ Detach ☐ Rebuild ☐ Remodeling ☐ Other (Specify) Remodeling

Description of Use & Order Book: Remodeling of kitchen

1. Is the building to be used for: ☒ Residential ☐ Commercial ☐ Storage ☐ Other

2. Use of Building: Length: 12' x 10' Area: 120

3. Is the building to be used for: ☒ Type of construction: Remodeling

4. Type of waste: ☐ Solid ☐ Liquid ☐ Gas ☐ Other ☐ Other (Specify) Remodeling

5. No. of stories: 1 Roofing: ☐ Asphalt Shingles ☐ Metal ☐ Other ☐ Other (Specify) Remodeling

6. Number: 1234 Address: 123 Main Street Subdivided: ☐

7. Owner's Name: John & Mary Smith Phone #: 406-338-1234

8. Use: Remodeling of kitchen Estimated cost of project: \$10,000

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191. Remodel



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Notes:

Note Title: VAI

VAI 10/19/2016 - SHED REMOVED. FOUNDATION STARTED. RECHECK 2017 FOR NEW DWLG. REMOVE 15,000 FOUNDATION IN YARD EXTRAS WHEN DWLG IS BUILT.

PLANS TO COMPLETE 9/2017, BY ESTIMATE SHOULD BE COMPLETED SOONER.

EXTERIOR

2 X 6 CONSTRUCTION, SIDING 75% COMPLETE.

INTERIOR

10' CEILINGS, 2 BDRMS WITH KNOTTY PINE WALLS, DRWL CEILINGS. LIVING ROOM, KITCHEN AND ONE ROOM WITH ROUGH STUDS. NO KITCHEN CABINETS INSTALLED YET, WILL BE BUTCHER BLOCK COUNTERS. APPLIED 30% U/C
OBSOL FOR 2017. CHECK 2018 FOR COMPLETION, REMOVE OBSOL.

Property Information Questionnaire (Pre-Inspection)

(For completion prior to scheduled assessment)

Owner Name: Kim & Janet Lees

Parcel Number: 30-0000-4144-071

Property Address:

1. Dwelling Structural Information

Year built: 2022

Year of major remodels or additions:

Foundation type: Concrete Slab

Exterior materials: Strongpanel Rib

Roofing material and age: Strongpanel Rib

2. Dwelling Interior Details

Total finished square footage:

Finishing types: Pine

Number of bedrooms/bathrooms: 3 Bed ~~2~~ 1 1/2 Bath

Basement square footage (finished, partially finished, unfinished): N/A

Upper levels square footage: N/A

Additional information: Painted floor finish

3. Dwelling Mechanical Systems

Heating system type and age: Propane

Cooling system type and age: Central Air

Plumbing updates (year, scope):

Electrical updates (year, scope):

4. Outbuildings / Additional Structures

Garages, sheds, shops, barns (size, year built, condition):

Year built: 2020 30x40

Year/type of remodels or additions:

2015 x 40 addition on shop

Foundation type:

Exterior materials:

Roofing material and age:

Finished, partially finished, unfinished:

Flooring:

Heating system type and age:

Cooling system type and age:

Plumbing updates (year, scope):

Electrical updates (year, scope):

Additional information:

5. Improvements

Improvements made in the last 5 years:

Improvements made in the last 10 years:

Permits obtained (if applicable):

6. Misc.

Well, septic, yard features, etc.:

Rural Water septic system

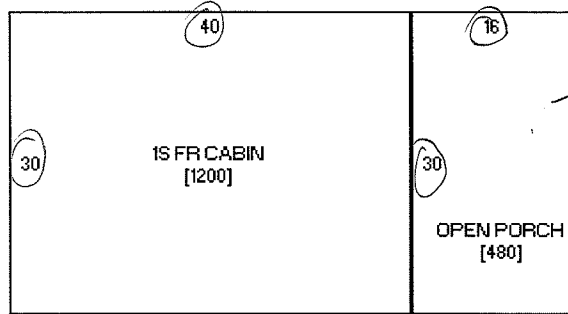
Patios, decks, roof-overs (size, materials, age):

16x30 Patio

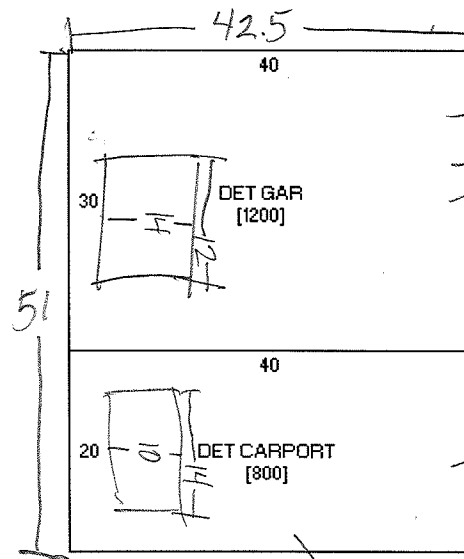
6. Additional Notes

(Anything relevant to the assessment)

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	\$116,100	\$211,100	\$0	\$0	\$327,200
2024		Appr	Rural	Res	\$116,100	\$196,400	\$0	\$0	\$312,500
2023		Appr	Rural	Res	\$116,100	\$34,200	\$0	\$0	\$150,300



Steel siding/roof



conc floor
no finish/no heat
electricity

Steel siding/roof

Spicket

Sketch 1 of 1

no concrete

- tin ceiling
- epoxy floor
- wood int. walls (carside)
- 3pc bath
- 3 BD
- 2 pc bath
- central air
- propane forced air