Staff Report for 2026 State Board of Equalization

File No.: 2026 – TRAILL – DUFNER **Prepared By:** Property Tax Division

County or City: TRAILL COUNTY

Appellant: JOSEPH & REBECCA DUFNER

Type of Appeal: PROPERTY CLASSIFICATION

Appeal Issue: Ward Johnson, III Law Firm, on behalf of Joseph & Rebecca Dufner, is appealing the commercial classification of a building on parcel number 06-0000-00889-045, located at 13th St NE, Buxton, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:

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

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

Appellant Information – State Board of Equalization

County or City: County of Traill
Appellant: Joseph & Rebecca Dufner
Type of Appeal: Choose One

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

Please email or mail any supporting documentation to:

propertytax@nd.gov
or
The Office of State Tax Commissioner, Attn: Property Tax, Dept. 127
600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address: 954 169th Avenue NE, Buxton, ND 58218
Township Name: Buxton
County: Traill
Parcel ID: 06-0000-00889-045
Legal Description: W. 400' of the E 400' of the SE
Section 25, T148N, R51W (3.68a)

Appellant Contact Information:

Appellant Name: Joseph & Rebeca Dufner
Address:954 169th Avenue NE, Buxton, ND 58218
Phone Number: (701) 430-1768
Email Address: joedufner@rrv.net

Answer the questions below that apply to the appeal:

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

Did you receive a notice of increase letter from the city/township? (choose all that apply)

☒ Prior to ☐ After Township/City Equalization Meeting
☒ Prior to ☐ After County Equalization Meeting
☐ No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply)

☒ Township/City ☒ County ☐ N/A

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

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

Has a recent appraisal been completed on the property?

☐ Yes (if yes, please attach) ☒ No

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

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

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

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

Appeal Process:

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

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

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

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

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

WARD K. JOHNSON, III LAW FIRM

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215 NORTH 3RD STREET, SUITE 208
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**LICENSED IN ALL ND STATE & FEDERAL COURTS
***ND LIMITED PRACTICE RULE VII CERTIFIED & U.S. IMMIGRATION COURTS (8 C.F.R. § 1292.1)
TEL: (701) 775-7837 TEXT: (701) 658-5346 E-MAIL: ward.johnson@outlook.com

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*Mitchell R. Lucas, J.D.****

OFFICE STAFF
Diana L. Johnson, Operations Manager
Karly Schrodt, Paralegal
Alex Schill, J.D., Public Defense Case Manager
Siri Bergsgaard, J.D., Law Clerk

15 July 2026

Office of the State Tax Commissioner
600 E Boulevard Ave, Dept. 127 ***Via USPS & Email***
Bismarck, ND 58505-0599
propertytax@nd.gov

RE: Joseph & Rebecca Dufner
Joe Dufner Farms, Inc.
Property Valuation & Classification – Agricultural, FY26

To Whom It May Concern:

This letter is submitted on behalf of Joseph and Rebecca Dufner (the "Dufners"), operators of Joe Dufner Farms, Inc., a third-generation organic farming operation located in Buxton, ND. The Dufners are presently in dispute with the Traill County Commission, acting as the County Board of Equalization, regarding property tax assessed against their property.

Please note that this letter specially pertains to those property taxes assessed for Fiscal Year 2026 only; there is ongoing litigation regarding the property tax assessed for Fiscal Year 2025. The Dufners have previously appeared before the requisite local governing body as required by N.D.C.C. § 57-12-06(3).

The enclosures to this letter set forth the Dufners' position regarding the classification of their agricultural storage building for property tax purposes. With the exception of the meeting minutes enclosed, all enclosures hereto were submitted to the County Commission in support of the Dufners' position.

[Remainder of page intentionally left blank]

The Dufners intend to personally appear before the State Board to present their case; this letter serves to transmit the relevant materials upon which their position is based. They may be contacted by phone at (701) 430-1768 or by email at joedufner@rrv.net.

Alternatively, you may also contact this office, either by phone at (701) 775-7837 or by emailing both of the undersigned at ward.johnson@outlook.com and mitchell@wardkjohnsonlaw.com. Thank you for your attention, consideration, and assistance in resolving this matter.

Respectfully,

Ward K. Johnson, III
Attorney-at-Law

Mitchell R. Lucas
Juris Doctor, Rule VII Certified

Encl:

(1) *Memorandum Regarding Agricultural Classification*, undated (4 pages);
  (a) *Demonstrative A – Statutory Exclusions*, undated (1 page);
  (b) *Demonstrative B – Post Harvest Process*, undated (1 page);

(2) *Exhibit One – Post harvest Process*, dated 14 April 2026 (1 page);

(3) *Exhibit Two – Organic Certification of Joe Dufner Farms, Inc.*, various dates (2 pages);

(4) *Exhibit Three – Letter from Mason Bjerke, Food Safety Director, Cummings Ag., Inc.*, dated 10 April 2026 (1 page);

(5) *Exhibit Four – Letter from Brianna Carter, Certification Specialist, Where Food Comes From Organic, Inc.*, dated 10 April 2026 (1 page);

(6) *Exhibit Five – Letter from Thomas H. Bodine, Deputy Agriculture Commissioner*, dated 8 May 2026;

(7) *Record of the Proceedings of the Township Board of Equalization*, dated 8 April 2026 (4 pages);

(8) *Minutes of the Traill County Board of Equalization*, dated 2 June 2026 (9 pages).

WARD K. JOHNSON, III LAW FIRM

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Alex Schill, J.D., Public Defense Case Manager
Siri Bergsgaard, J.D., Law Clerk

MEMORANDUM

RE: Joseph & Rebecca Dufner

Joe Dufner Farms, Inc.
Property Valuation & Classification - Agricultural

To Whom It May Concern:

This Memorandum is submitted on behalf of Joseph and Rebecca Dufner (the "Dufners"), operators of Joe Dufner Farms, Inc., As set forth herein, in clear terms, this Memorandum addresses the Dufners' legal position regarding the classification of their agricultural storage building for property tax purposes. This Memorandum further address the specific basis upon which the local governing body has rejected their applications for their rightful agricultural exemption.

I. CONTROLLING STATUTORY FRAMEWORK

The agricultural exemption at issue is governed by N.D.C.C. § 57-02-08(15)(a), which provides that "[a]ll farm structures and improvements located on agricultural lands" are exempt from taxation. The statute expressly directs that the exemption "must be construed to exempt farm buildings and improvements only, and may not be construed to exempt from taxation industrial plants, or structures of any kind not used or intended for use as part of a farm plant, or as a farm residence." N.D.C.C. § 57-02-08(15)(a)(1).

The statute further identifies specific categories of structures that are not exempt, none of which apply here. N.D.C.C. § 57-02-08(15)(a)(3)(a) excludes: (1) structures used primarily in connection with a retail or whole business other than farming; (2) structures on platted lands within city limits (subject to a narrow exception not applicable here); (3) structures used by a manufacturing facility as defined in N.D.C.C. § 19-24.1-01; and (4) structures on railroad operating property. The Dufners' building falls within none of these categories.

The statute further defines the operative limiting concept. "Business other than farming" means "processing to produce a value-added physical or chemical change in an agricultural commodity beyond the ordinary handling of that commodity by a farmer prior to sale." N.D.C.C. § 57-02-08(15)(a)(3)(b). As set forth below, no such change occurs in connection with the Dufners' storage building or the processes leading to its use.

II. THE CURRENT BASIS FOR DENIAL AND THE RESPONSE THERETO

The basis for denial has shifted repeatedly over the course of these proceedings. The two grounds presently asserted are (1) that Cummings constitutes the "first end-point user" within the meaning of N.D.C.C. § 57-02-01(1)(b)(1), such that the beans were "delivered" before reaching the storage building; and (2) that storage of beans in 2,200-pound bulk totes (k/n/a super sacks) constitutes retail packaging or value-added processing under N.D.C.C. § 57-02-08(15)(3). Both arguments fail as a matter of law and fact.

A. Cummings Is Not the "First End-Point User."

N.D.C.C. § 57-02-01(1)(b)(1) provides, in pertinent part, that "raising agricultural crops includes the storage of harvested crops produced by a farmer or a direct relative of the farmer until the crop is delivered to the first end-point user." The local governing body has asserted that Cummings constitutes the first end-point user, which would mean delivery – and therefore the end of the statutory storage protection – occurs at the Cummings facility, before the beans reach the storage building.

This argument cannot survive scrutiny for two independent reasons.

First, the term "end-point user" is not defined, in the context of agricultural property taxation, anywhere in the Century Code or Administrative Code. In the absence of a statutory definition, the term must be given its plain and ordinary meaning. "End user" – the closest statutory analog – is defined in N.D.C.C. § 57-39.4-16 (telecommunications context) as the person who ultimately utilizes the product or service. North Dakota's only judicial treatment of the concept, in *Beaudoin v. South Texas Blood & Tissue Center*, 2005 ND 120, likewise frames "end user" as the ultimate recipient of a product. Both sources compel the same conclusion: the first end-point user is the first party that actually receives and uses the commodity as a commodity – here, the out-of-state buyers who purchase the beans from the Dufners.

Second, and dispositive on the facts, Cummings does not receive the beans as an end user of any kind. Cummings is a contract service provider that mechanically removes dockage from the beans for a volume-based service fee. It does not purchase the beans. It does not take ownership. It does not sell the beans. In no respect does a sale occur. The beans remain the property of Joe Dufner Farms, Inc. throughout the entire cleaning process and are returned to the Dufners upon completion. Cummings has independently confirmed this.

The characterization of a contracted service stop as a "delivery to the first end-point user" has no basis in law or in the facts. Accepting that argument would mean that any farmer who takes grain to an elevator for drying or cleaning before storing it has "delivered" the crop – an outcome plainly contrary to the statute's purpose and to agricultural industry practices.

B. Bulk Tote Storage Is Not Retail Packaging or Value-Added Processing.

The assertion that storage of organic beans in "super sacks" constitutes "retail packaging or value-added" activity is without merit. The relevant statutory standard asks whether the structure is used in connection with a "business other than farming," defined as "processing to produce a value-added physical or chemical change in an agricultural commodity beyond the ordinary handling of that commodity prior to a farmer prior to sale." N.D.C.C. § 57-02-08(15)(a)(3)(b). No such change occurs here.

The beans placed into super sacks are the same beans that came off the Dufners' certified organic fields. The dockage removal performed by Cummings, a mechanical separation process that uses no water and causes no physical or chemical alteration to the commodity, produces no change in the raw agricultural product. Cummings has confirmed in writing that the beans are not altered physically or chemically, would still be considered a raw agricultural product upon departure, and have not undergone significant alterations of the type that would constitute processing (e.g., cooking, canning, milling, crushing, or grinding).

The super sack is a standard agricultural storage and transport container used throughout the organic grain and pulse crop industry. It is the antithesis of retail packaging. Retail packaging implies consumer-scale units intended for sale to end consumers in a retail setting. This is nothing more than a storage mechanism used exclusively for bulk commodity transport and storage – the same function that a grain bin serves on a conventional farm. WFCFO, the Dufners' certifying agent, has confirmed that the Dufners' final product for sale is a crop product, that the cleaning performed by Cummings does not render it a processed product, and that no handler certification is required because no change in the form of the crop has occurred.

The organic certification framework further compels this conclusion. Under 7 C.F.R. § 205.200, et sequitur, organic producers are required to maintain or improve the natural resources of their operation, including through specific handling and storage requirements. The practices employed by the Dufners – dockage removal, bulk tote storage in a certified organic facility, et alia – are not voluntary value-added choices; they are mandatory compliance requirements of the USDA National Organic Program. Characterizing regulatory compliance and value-added commercial activity is legally untenable.

This analysis parallels the determination of "agricultural" work under N.D. Admin. Code § 46-02-07-02(4) and the Fair Labor Standards Act, 29 U.S.C. § 213 vis-à-vis 29 C.F.R. § 780. Agricultural employment expressly encompasses "assembling, ripening, cleaning, grading, sorting, drying, preserving, packing, and storing." 29 C.F.R. § 780.151(b). The Dufners' post-harvest practices fall squarely within this definition. No value-added change to the raw or natural state of the commodity occurs. N.D.C.C. § 57-02-08(15)(a)(3)(b); 29 C.F.R. § 780.147.

III. CONCLUSION

The Dufners' storage building is a farm structure used exclusively to store harvested crops produced by the Dufners on their own certified organic farmland, held until sale and delivery to their buyers. The building is not used in connection with any retail, wholesale, or commercial business other than farming. No value-added physical or chemical change to the commodity occurs at or in connection with the building. The process employed by the Dufners' are standard post-harvest practices required by federal organic certification standards.

Neither of the grounds presently asserted by the local governing body withstands legal scrutiny. Cummings is a contract service provider, not an end-point user. Bulk tote storage is agricultural handling, not retail packaging. The building qualifies for the agricultural exemption under N.D.C.C. § 57-02-08(15)(a) as a matter of law, and any assessment to the contrary is inapposite to the statute.

Respectfully,

Ward K. Johnson, III
Attorney-at-Law

Mitchell R. Lucas
Juris Doctor, Rule VII Certified

Encls:

(1) *Demonstrative A – Statutory Exclusions*, undated (1 page)
(2) *Demonstrative B – Post Harvest Process*, undated (1 page)

DEMONSTRATIVE A

The Four Statutory Exclusions

N.D.C.C. S. 57-02-08(15)(a)(3)(a) | Joe Dufner Farms, Inc.

DOES THIS BUILDING FALL WITHIN ANY OF THE FOUR STATUTORY EXCLUSIONS?

If none apply, the building is exempt from taxation as a farm structure on agricultural land.

#	EXCLUSION	APPLIES HERE?
1	**Retail or wholesale business other than farming** Structures used primarily in connection with a retail or wholesale business -- defined as processing that produces a value-added physical or chemical change beyond ordinary handling of a commodity by a farmer prior to sale.	DOES NOT APPLY
2	**Platted lands within city limits** Structures located on platted lands within the limits of any city. *Not located on platted land.*	DOES NOT APPLY
3	**Manufacturing facility** Structures used by a manufacturing facility as defined in N.D.C.C. 19-24.1-01. *No production or processing of marijuana.*	DOES NOT APPLY
4	**Railroad operating property** Structures located on railroad operating property. *No railroad connection of any kind.*	DOES NOT APPLY

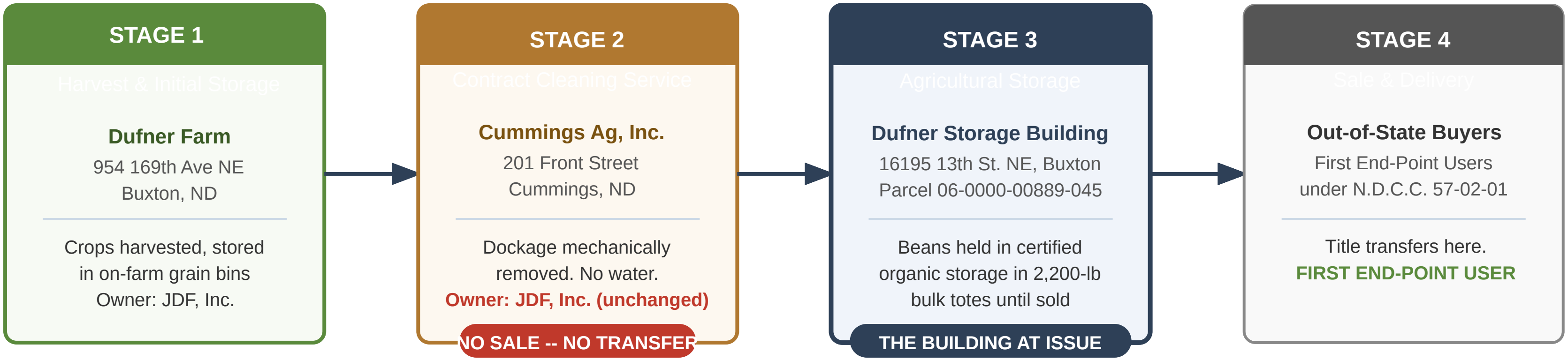
NONE OF THE EXCLUSIONS APPLY

This building is exempt from taxation as a farm structure on agricultural land.

N.D.C.C. S. 57-02-08(15)(a)

DEMONSTRATIVE B

Joe Dufner Farms, Inc. -- Post-Harvest Process



OWNERSHIP OF BEANS: Joe Dufner Farms, Inc. at every stage -- title never transfers except upon final sale to buyer

Post Harvest Process

All organic crops are grown and marketed according to each buyer's specifications, including the required level of dockage removal. Failure to meet those specifications results in rejection of the load, with freight costs incurred in both directions at our expense. Because organic crops require specialized marketing channels, our crops are sold in semi load quantities to meet contract requirements. Each semi load has to meet specifications

Once crops reach the proper maturity on our farm they are harvested using the appropriate type of combine. The crops are stored in grain bins on our farm. Cereal grains are stabilized with air. If the cereal grains need additional dockage removal, we have the ability to do that on the farm and transfer to another bin on the farm. The dry beans, once harvested, are put in grain bins on our farm and temporarily stabilized using air. Due to the fact that organic farmers cannot use a pre harvest desiccant to dry down their crop, we often times have immature pods (green) in with the dockage that needs to be removed for more stabilized storage. dry beans are a specialty (pulse) crop that are often higher in moisture than cereal grains. Sometimes up to 18%. This limits the time they will store safely in regular grain bins, without crusting or developing hot spots. They also are sensitive to splitting and seed coat cracks when they are handled in temperatures below 30 degrees. (Nov – Apr) due to the extremely high cost of equipment needed and lack of available power on our farm that is needed for the dockage removal and storage stabilization, we hire Cummings ag to help out. In a few weeks after harvest we haul them to Cummings Ag with our hopper bottom trucks to have the dockage mechanically removed. Once that process is finished, we have them placed in 2200# super sacks for longer term storage. Usually by the next morning we are able to go with our enclosed truck to pick up these large tote bags. We transport them to a storage building that we built in 2020. Due to the location of our farm, we had limits with bad winter roads and spring road restrictions. In prior years we used a storage building on our farm. After being unable to fulfill our contracts with our customers we were forced to make a change. We built a storage building 10 miles closer to major highways in a different township (Buxton). We can store our crops there to meet the needs of the people who buy our organic beans. Due to organic regulations and guidelines, all storage needs to be part of our organic system plan (OSP), inspected, and certified. We only store dry beans in this building that are produced on our family farm.

Dated 14 April 2026:

Joe Dufner Becca Dufner

EXHIBIT

Case No.

Ex. 1

Where Food Comes From Organic

303-895-3002 - info@wfcforganic.com
www.wfcforganic.com
202 6th Street Suite 400
Castle Rock, CO 80104, United States of America

certifies that

Joe Dufner Farms, Inc.

Mailing Address	Physical Address
954 169th Ave NE Buxton, ND 58218, United States of America	954 169th Ave NE Buxton, ND 58218, United States of America

is certified to the USDA organic regulations, 7 CFR Part 205, for the categories of
Crops

Once certified, a production or handling operation's organic certification continues in effect until surrendered, suspended, or revoked. Status of this certification and specific certified organic products covered may be verified at https://organic.ams.usda.gov/Integrity/CP/OPP?nopid=9092519801

Certifier Client ID:	N/A
Certificate Number(s):	9092519801
NOP Operation ID:	9092519801
Effective Date:	7/24/2025
Anniversary Date:	05/01/2026
Issue Date:	9/22/2025

ORGANIC CERTIFICATE

For addenda to this Organic Certificate, such as certified item lists with additional details and other operation information, contact the Accredited Certifying Agent identified at the top of this Certificate.

EXHIBIT

Case No.

Ex. 2

Operation Profile (9092519801) updated on 9/22/2025

This Operation Profile was generated by the USDA Agricultural Marketing Service National Organic Program. Additional up-to-date details about certified products can be found online in the INTEGRITY Operation Profile through the QR Code or URL printed at the bottom of this page, or by contacting the Certifier directly.

Operation Information

Program: USDA-NOP
Operation Name: Joe Dufner Farms, Inc.
Operation Status: Certified
Status Effective Date: 7/24/2025
Certifier: [WFCFO] Where Food Comes From Organic
NOP ID: 9092519801
Certifier Client ID: N/A
Other/Former Names: N/A
NOP Anniversary Date: 5/1/2026
Business Types/Service: --
Total Certified Acres: 2100.50
Additional Info:

Scope and Product Summary

Scope	Status	Status Effective Date	Certified Products
Crops (2)	Certified	7/24/2025	Seed/Pod Vegetables: Beans (Black Beans; Dark Red Kidney Beans; Navy Beans; Pinto Beans); Field/Forageable: Alfalfa; Oats; Rye

The Certified Product List is truncated at 20,000 characters. Additional information is available in the Operation Profile.

Contact Information

Name: Joe Dufner
Phone: N/A
Email: N/A
Website: N/A
Addresses:

[Physical Address]
954 169th Ave NE
Buxton, ND 58218
United States of America

[Mailing Address]
954 169th Ave NE
Buxton, ND 58218
United States of America

Cummings INC. AG NW Seed Cleaning INC.

Do the math.

4/10/26

JOE DUFNER FARMS
954 169TH AVE NE
BUXTON, ND 58218

The Pulse Crops (Dry Edible Beans) processed by Cummings Ag, Inc are not altered physically or chemically, our equipment mechanically removes dockage. This process does not use water. The product that we process is still the same agricultural product that it was when it arrived. It would be considered a raw agricultural product because it has not undergone significant alterations such as cooking, canning, or milling(crushing or grinding).

Cummings Ag, Inc. operates as a service facility providing dockage removal for agricultural products on behalf of farmers and companies Since our founding we have not been in the market of buying and selling any products. We charge a service fee by volume to remove dockage to meet specified buyer's requirements. We package products in bulk totes/bags or in bulk. We are not outfitted to package in retail packaging.

Any product that Joe Dufner Farms brings to Cummings Ag remains owned by Joe Dufner Farms.

Sincerely,

MASON BJERKE
Food Safety Director
Cummings Ag, Inc

EXHIBIT

Case No.

Ex. 3

PHYSICAL ADDRESS
201 Front Street
Cummings, ND 58223
(701) 847-3125

4/10/2026

To Whom It May Concern,

Joe Dufner Farms, Inc. (NOP: 9092519801) is certified organic to the USDA National Organic Program 7 CFR Part 205 with Where Food Comes From Organic (WFCFO). Joe Dufner Farms, Inc. is certified organic under the crop certification scope.

WFCFO annually conducts review and inspection of Joe Dufner Farms, Inc. WFCFO has verified the following:

- Joe Dufner Farms, Inc. produces certified organic beans, alfalfa, oats and rye.
- Joe Dufner Farms, Inc. uses contract service provider Cummings Ag to clean dry beans. Cummings Ag acts as a contract service provider, as disclosed in the Organic System Plan, and does not take ownership of Joe Dufner Farms, Inc.'s dry beans during the cleaning process.
- Joe Dufner Farms, Inc. utilizes storage locations under their ownership to store organic products prior to sale. All storage locations were inspected during annual inspection. Per NOP 205.100, the facility used for storage of organic products by Joe Dufner Farms, Inc. must be certified organic.
- Joe Dufner Farms, Inc. final product for sale is a crop product. The sale of beans that have been cleaned by a contract service provider is not considered a processed product and does not require Joe Dufner Farms, Inc. to be considered a handler, per NOP regulations. A handler certification is required for handling of product that includes changing the form of crops (juicing, milling, etc.), adding ingredients, or packaging for retail sale.
- WFCFO certifies operation UpNorth Organics, who may act as a broker of organic product. UpNorth Organics does not take any physical possession or ownership of product produced by Joe Dufner Farms, Inc.

WFCFO is happy to provide any further clarification or details regarding this operation and the certification process.

Best regards,

Brianna Carter
Certification Specialist
Where Food Comes From, Inc.
M 720 893 7322 | **W** wherefoodcomesfrom.com
HQ 202 6th St., STE 400, Castle Rock, CO 80104
ND Office 301 5th Ave SE, Medina, ND 58467

EXHIBIT

Case No.

Ex. 4

COMMISSIONER
DOUG GOEHRING

ndda@nd.gov
www.agdepartment.com

NORTH DAKOTA
DEPARTMENT OF AGRICULTURE
STATE CAPITOL
600 E. BOULEVARD AVE. – DEPT. 602
BISMARCK, ND 58505-0020

May 8, 2026

To Whom It May Concern:

This letter is in reference to an agricultural storage building located in Buxton Township, Traill County, owned by Joe Dufner, owner of Joe Dufner Farms, Inc. In my opinion, Mr. Dufner's storage building is an agricultural building subject to an agricultural property tax exemption.

The building is used and certified to store organic dry edible beans. The building serves to protect the beans, keeping them safe, dry, and secure from pests and elements. It is not used for purposes other than agriculture. To my understanding, the property upon which the building is located is not used for any other purchase other than the temporary storage of an agricultural commodity. As such, the building would commonly be considered an agricultural building.

To my understanding, this building is a certified storage building for organic crops solely and exclusively grown and raised by Joe Dufner. Mr. Dufner, to meet organic certification regulatory requirements, contracts to have dockage removed from his crops prior to storage. The contractor does not purchase or own the beans. The contractor only performs an agricultural service to clean the beans that are owned by Mr. Dufner. Consequently, the contractor is not considered a "first end user".

Mr. Dufner stores his crops in bulk totes in the building. Storing organic crops in bulk totes is simply in compliance with organic certification standards. Temporary storage of dry beans in bulk totes is not retail packaging. Retail packaging involves presenting, protecting, and branding dry beans for final consumers. This temporary bulk tote storage is none of these.

Mr. Dufner's storage building is used exclusively for agricultural use – the storage of a harvested agricultural commodity produced solely and exclusively by the property owner, Mr. Dufner. Given all these considerations, in my opinion, it is an agricultural building.

Please let me know if you need any further information or if I can be of any further assistance.

Sincerely,

Thomas H. Bodine
Deputy Agriculture Commissioner

EXHIBIT

Case No.

Ex. 5

2026

COPY

Record of the Proceedings of the Township Board of Equalization

Of Buxton Township,

Traill County, North Dakota

The Board met at Buxton Firehall

on 4 / 8 / 26 at 6 am/pm.

Township

57-09-01. Membership of board - Meeting. 1. The township board of equalization consists of the members of the board of supervisors of each township, and the township clerk shall act as clerk of the board. The board shall meet in April each year at the usual place of meeting of the township board of supervisors. 2. If the same person performs the duties of assessor for two or more townships or cities, the township clerk may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each township board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the township clerk at least ten days before the meeting.

57-09-02. Duties of clerk. The clerk shall keep an accurate record of the proceedings of the board of equalization, showing the facts and evidence upon which its action is based, a copy of which must be furnished to the assessor and filed by the assessor with the county auditor as part of the assessment returns.

57-09-03. Notice of meeting to be posted. Repealed by S.L. 1959, ch. 363, § 1.

57-09-04. Duties of board. The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property is entered on the assessment list at the true value thereof. All complaints and grievances of residents of the township must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization.

57-09-05. Quorum - Time for completing equalization. Any two members of a three-member board of equalization and any three members of a five-member board of equalization are authorized to act at the meeting of the board, and they may adjourn from day to day, but the equalization must be completed within ten days.

ASSESSOR: Kayla Knudson

BOARD PRESENT:

David Knudsvig, Ray Leddige, Jamie Kloster, ~~Alan Watson~~ Aaron Kennedy

PUBLIC IN ATTENDANCE:

Wanda Davis (phone call 4-6-26) 6-0-910-10

Joe & Becca Dufner + Attorney Mitchell from Ward Johnson la

MINUTES:

FARM EXEMPTIONS:

Active Farmers: Jerry Olson, Larry P Linneman, David Knudsvig, James Skarperud

Retired Farmers: Larry J Linneman, Ray Leddige, Richard Knudsvig

Farm Laborers:

Surviving Spouse:

Vacant Residence:

Denied Exemptions:

Motion to Approve Farm Exemptions as presented: Ray 2nd: Aaron

Additional Discussion:

GENERAL EXEMPTIONS:

None

Motion to Approve General Exemptions: N/A 2nd:

IMPROVEMENT EXEMPTIONS / COMMERCIAL EXEMPTIONS / REN ZONE: *Info only, no motions needed.*

None

ASSESSOR DISCUSSION:

No new structures noted this year. I have a question for Dave on whether his uncles house will be getting torn down – just keep us updated so we can remove it. I also have a question on the Schumacher property that just sold (section 4); are the outbuildings still being used as farm? When the surrounding ag land was owned by the same family as the one in the house, I just assumed they were still being utilized, but now the house has sold again. Fuglesten's shop was reassessed this year – I had that thing as more of an oversized garage rather than using a shop pricing. After seeing what it costs to put up a building that size with the finished interior, I made adjustments.

Land values were looked at and adjusted this year. I increased the first and 2nd acres and kept the tier system in place. The first acre is at 30K, the 2nd is 15K, 3-10 are at 5K, and any remainder is at 2500. In instances where the remainder acres are essentially a swamp, that 2500 is reduced on a case-by-case basis. That higher value on the first two acres is to account for things like water, electric, and septic. We come up with land values by looking at any vacant land sales that come up (not farmland), and by working backwards on properties that sell. The comp book has a sheet with some of the vacant land sales we've seen.

I adjusted the manual level across the county. The manual level essentially adjusts what we use as a price per square foot based on the type and style of structure. This increased structures by a couple percentage points; but I also bumped up the depreciation tables to the current year, so that added some extra depreciation to the structures. These two changes amounted to about a 2% increase on structure values.

Ag Values: NDSU value decreased from last year, by about 3%. The new soil survey was implemented from NRCS. With this soil survey, we had 14 soil types that changed PI ratings; some went up and some went down in their rating.

The townships ended at 91%, and the county overall ended at 91.1%.

There are homestead and vet credits available for people to apply for. The homestead credit is available to anyone 65 years of age or older or completely disabled. It is income based, so their income after deducting medical expenses must come under 70K. The vet credit is available to anyone who has a VA disability rating of 50% or greater (income and age don't matter). There is also the exemption for wheelchair bound or legally blind individuals. This takes a flat rate of 120K off the value of their house.

The state increased the amount of the primary residence credit to 1600. This is for anyone who owns the property they live in – age and income don't matter. It is applied for through the state, and the cutoff is April 1 – so it is too late to apply for this year, but I'm reminding everyone so they can get signed up next year. You are also able to combine the PRC with a homestead and/or vet credit.

Public Discussion: Del a phone call w/ Wanda Davis - she wants it noted the land value is too high. Michelle gave her examples of sales. She still wants it on record that it should be lowered. It's 9.5 acres w/ a driveway to a paved road.

Dufner - building Should be Ag Not Commercial - moved bldg for marketing

Ray - Township wants to push to County

Motion to Approve Values as presented: Ray 2nd: ~~Aaron~~ David

FOLLOW UP ITEMS: per Dufners - meet with Charlie to discuss their file - KK Schedule

I herby certify that the following is a correct transcript ~~of the~~ proceedings of the Board of Equalization of Buxton City/Township, Traill County, ND.

In Testimony Whereof, I hereunto set my hand this 8 day of April 2025.

Aaron Kennedy Auditor/Clerk

The Board adjourned at: 640 am/pm

The Traill County Board of Equalization meeting came to order on June 2, 2026, at 9:09 a.m. with the following members present: Commissioners Thomas Eblen, Kurt Elliott, Ken Nesvig, Les Amb and Larry Young. Also in attendance: Auditor Heather Hovey, Tax Director Kayla Knudson, Tax Director Assistant Crissie Wilson, Joe, Becca and William Dufner, Jon Grindeland, Irene and Craig Richie, Laverne Koenig, Gregg Webster, Clerk of Court Jody Schill and Sheriff Steve Hunt.

Kayla Knudson, Tax Director presented the 2026 Taxable Value reports along with exemptions and special considerations for Commission approval.

PUBLIC COMMENT: Craig Richie spoke to the commission about his property being a 501 C3 organization that should be exempt from taxes based on its affiliation with a church. The City of Mayville exempted the property. Knudson stated that this property should be used to carry out the purpose of the charitable organization in addition to this purpose being the majority use of the property. Joe and Becca Dufner read a couple letters of support they had received from various individuals/entities regarding the ag classification of their building in Buxton Township. Knudson and County State's Attorney have drafted an AG opinion to clarify the classification on this property. Grindeland does not agree with the valuation of his property and has received a review from a real estate person that gave his property a lower value. Knudson stated she would review this document, when received from resident, against the property card to see if there are corrections that need to be done. LaVerne Koenig stated that there is land that is being taxed even though he cannot use it. Knudson stated that all land needs to taxed unless exempt. Webster wants his 2025 valuation on his farmstead. Knudson stated that the 2026 value had decreased slightly after the township board due to classification of one of the outbuildings. The board mentioned to all appellants that if more information is presented to Knudson that abatements can be filed at that time. Board also mentioned that all appellants can go to the State Board to further dispute these issues.

The following motions were made:

1. GENERAL EXEMPTIONS:
   On motion of Eblen, seconded by Nesvig and carried to allow the following general exemption which had been turned in after local equalization board met and application qualifies: (1) Basil Almquist (2) Harmonie DeFord both for wheelchair exemptions.

2. FARM EXEMPTIONS DENIED: On motion of Eblen, seconded by Nesvig and carried to deny the following farm resident exemptions for the 2026 tax year: (1) Greg Abentroth 02-0000-00229-020 (2) Jason Bring #11-0000-01767-010

3. FARM RESIDENT EXEMPTIONS APPROVED:
   APPROVED: On motion of Young, seconded by Nesvig and carried to approve the following 2026 tax year farm resident exemptions that were filed after township boards met, this list also includes an entire township that didn't meet for their local board:
   - Peter Thorseon – 17-0-2650-0 Retired
   - Sonja Hefta – 17-0-2715-10 Surviving Spouse
   - Brandon Nettum – 2-0-222-10 Active
   - Curtis Hovde - 22-0-3541-0 Active
   - Fugleberg Trust – 22-0-3602-0 Vacant
   - Steve Fugleberg – 22-0-3602-10 Active
   - Larry Syverson – 22-0-3575-1 Active
   - Kipp Knudson – 22-0-3616-0 Active
   - Ralph Chandler – 7-0-952-10 Retired
   - Luke Ressler – 16-0-2489-0 Active

111773	BERTS TRUCK EQUIP	$ 158,108.00	ACH	NDPERS-LIFE	$ 2,223.86
111774	BLOCK ONE OFFICES	$ 2,460.00	ACH	NDPERS-RETIREMENT	$ 70,795.44
111775	BRADLEY J. VAAGENE	$ 1,003.00	ACH	NDPHIT JUNE HEALTH	$ 126,049.43
111776	BUSINESS ESSENTLS	$ 59.80	ACH	NDPHIT MAY HEALTH	$ 117,737.40
111777	CASS CTY FINANCE	$ 9,353.09	111797	NORTH CENTRAL INTL	$ 619.98
111778	CENTRAL SPECIAL	$ 42,549.78	111798	OBRIEN, DEBI	$ 42.05
111779	CHAD KAISER	$ 794.50	111799	OTTERTAIL POWER	$ 142.30
111780	DAKOTA HERITAGE	$ 2,050.00	ACH	PAYROLL	$ 19,293.86
111781	EAST CNTL REG WTR	$ 45.76	111800	POLAR COMMUN	$ 87.40
111782	FARGO THEATRE	$ 27.00	111801	RAZOR TRACKING	$ 600.00
ACH	FED TAXES/APRIL PR	$ 104,222.70	111802	REMARK TECH	$ 2,382.58
ACH	FED TAXES/MAY PR	$ 104,725.22	111803	SEPTIC TANK SVS	$ 350.00
111783	GF WELDING	$ 669.96	111805	SIGN SOLUTIONS	$ 251.10
111784	HILLSBORO UTILITIES	$ 878.65	111806	SIWEK HARDWARE	$ 913.14
111785	JACOBSON BROS	$ 600.00	111807	SONJA E AMUNDSON	$ 2,832.00
111786	JERRY P. ADAMS	$ 1,180.00	111808	SORUM OIL CO	$ 22,648.08
111787	JOHN DEERE CREDIT	$ 31.74	111809	STEELE COUNTY	$ 1,777.21
ACH	JPMORGAN	$ 35,825.87	111810	STRAND FARMS SEED	$ 944.00
111788	KLJ ENGINEERING	$ 25,656.44	111811	TRUENORTH STEEL	$ 3,866.88
111789	KRB GRAVEL LTD	$ 85,440.00	ACH	U.S. TREASURY	$ 1,185.96
111790	LAUREN S. HANSON	$ 2,065.00	111812	WEX	$ 70.00
111791	LAWSON PRODUCTS	$ 274.11	111813	Widmer Roel	$ 16,291.11
111792	MARIA ARGUETA	$ 382.63			

HR: Michelle Kommer, President of HighRoad Partners, was invited by Commissioner Elliott to provide information regarding the services offered by her company. Ms. Kommer explained that HighRoad Partners provides a range of human resources services, including basic HR support, payroll administration, onboarding of new hires, and other related functions. Krommer asked the Commission to clarify its objectives so she could better understand Traill County's needs. Commissioner Elliott stated that Kim Jacobson, Director of AVHSZ, had recommended Ms. Kommer to conduct a cultural review with the goal of helping employees and departments get back on the same page. Eblen stated that he would follow up with Kommer to discuss potential options and determine what services Traill County may consider.

At 7:50 the meeting was recessed to reconvene back at 8:00 a.m.

HIGHWAY DEPARTMENT: Corwyn Martin, Road Superintendent, presented an approach permit request. On a motion of Amb, seconded by Young, and carried, the Commission approved the permit. Martin provided an update on bridge projects and reported that chip sealing is planned for County Road 14 from Mayville to the county line. Matt Lange, KLJ Engineer, requested approval for the Chairman and Auditor to sign a DocuSign document to close out Bridge 232. On a motion of Amb, seconded by Nesvig, and carried, the Commission authorized the Chairman and Auditor to sign the document. Lange reported that Bridge 361 and Bridge 374 will be completed concurrently, with both projects anticipated to be finished before harvest. Lange also informed the Commission that Norman County is pursuing grant funding for two additional bridge projects and requested a letter of support stating that Traill County would contribute up to $1,000,000 toward the projects. On a motion of Amb, seconded by Nesvig, and carried, the Commission authorized the Chairman to sign the letter of support. Martin noted that the project is still several years away and that the County will need to set aside funds to help cover its future share of the costs.

HOUSING STUDY: Steve Burian, President and CEO of Burian Associates came in to give the commission a presentation on a housing study that he did in Traill County.

E911: Ben Gates, Assistant Director of Emergency Services, requested appointment as the County's 911 Coordinator following the passing of the individual previously serving in that role. On a motion of Eblen, seconded by Amb, and carried, the Commission approved the appointment of Gates as 911 Coordinator at the same monthly compensation rate that Seatol had been receiving for the remainder of 2026.

There being no further business to be brought before the board, the meeting was adjourned at 8:52 a.m. to meet again on June 16th, 2026, at 8:00 a.m.

Attest:

Heather Hovey, Auditor

Kurt Elliott, Commission Chair

- Logan Boeddeker – 21-0-3451-0 Active
- Ryan Bryl - 9-0-1338-25 Active
- Glen Endrud - 25-0-4087-20 Retired
- Dan Finstrom – 25-0-4135-0 Active
- Curtis Hovde – 24-0-4040-10 Vacant
- Neal Pulskamp – 8-0-1120-10 Active
- Connie & Roger Anderson – 8-0-1306-10 Retired
- Jake Rust – 3-0-345-10 Vacant
- Kevin Elliott – 20-0-3165-10 Active
- Levi Elliott – 20-0-3218-10 Active
- Seth Erickson – 20-0-3283-10 Active
- Kurt Elliott – 13-0-1963-10 Active
- Kevin Kyllo – 13-0-1961-10 Active
- Steven Kyllo -13-0-1961-20 Active
- Olav Aaarsvold – 13-0-1979-10 Vacant
- Paul Erickson – 13-0-2000-10 Retired
- James Halvorson – 13-0-2019-20 Active
- Joel Halvorson – 13-0-2022-0 Retired
- Reggie Tate – 13-0-2035-30 Active
- Robin Mitchell – 13-0-2066-11 Active
- Wesley Erickson – 13-0-2075-10 Active
- James Aarsvold – 13-0-1974-0 Farm Laborer
- Elliott Brothers – 13-0-2057-10 Vacant
- Mike Mitchell – 13-0-2066-20 Active
- Michael Bring – 11-0-1718-10 Vacant
- Michael Bring 11-0-1723-0 Active
- Lighthouse Associates – 11-0-1758-1 Vacant

4. On motion of Nesvig, seconded by Amb and carried to approve the valuations as presented by the Tax Director.

2026 ABSTRACT OF ASSESSMENT OF PROPERTY:

Townships	True & full Value	Assessed Value	Taxable Value
Belmont	29,294,400	14,649,200	1,435,361
Bingham	31,623,950	15,811,975	1,567,245
Blanchard	38,183,642	19,091,821	1,884,454
Bloomfield	45,136,900	22,568,450	2,190,111
Bohnsack	40,174,100	20,087,050	1,981,364
Buxton	32,909,500	16,454,750	1,600,056
Caledonia	34,447,105	17,223,553	1,684,298
Eldorado	102,850,861	51,425,431	5,099,325
Elm River	25,431,739	12,715,870	1,263,722
Ervin	46,409,957	23,204,980	2,254,362
Galesburg	29,838,060	14,919,030	1,473,433

	True & full Value	Assessed Value	Taxable Value
Garfield	45,079,243	22,539,622	2,189,599
Greenfield	31,897,100	15,948,551	1,572,802
Herberg	33,622,322	16,811,162	1,657,010
Hillsboro	71,397,749	35,698,875	3,514,406
Kelso	33,403,600	16,701,800	1,650,385
Lindaas	43,631,058	21,815,531	2,147,180
Mayville	48,206,362	24,103,182	2,352,705
Morgan	35,459,600	17,729,800	1,728,841
Norman	28,209,990	14,104,995	1,395,835
Norway	45,967,500	22,983,750	2,225,850
Roseville	34,793,461	17,396,731	1,716,615
Stavanger	56,091,500	28,045,751	2,744,279
Viking	49,042,848	24,521,426	2,364,795
Wold	34,601,650	17,300,825	1,697,270
TOTAL TOWNSHIPS			

Cities	True & full Value	Assessed Value	Taxable Value
Buxton	45,096,804	22,548,406	2,138,359
Clifford	5,699,438	2,849,719	279,481
Galesburg	16,706,198	8,353,101	809,758
Grandin	3,310,300	1,655,150	165,515
Hatton	52,020,210	26,010,106	2,398,639
Hillsboro	162,241,992	81,120,998	7,512,897
Mayville	156,597,644	78,298,824	7,280,452
Portland	48,425,676	24,212,840	2,232,713
Reynolds	19,402,261	9,701,134	899,167
TOTAL CITIES			
GRAND TOTALS	1,557,208,720	778,604,389	75,108,284

There being no further business to be brought before the Tax Equalization board, the meeting was adjourned at 10:14 a.m.

ATTEST:

Heather Hovey, Auditor

Kurt Elliott, Chairman

2026 Individual Considerations to review and approve for County Equalization June 2, 2026

Considerations listed below need to be noted and approved as presented by Tax Director:

1. General Exemption turned in after Local Equalization Board that needs to be approved:
   - *Basil Almquist - 10-0-01586-10 – wheelchair exemption*
   - *Harmonie DeFord - 22-0-3672-10 – wheelchair exemption*

2. Farm Resident Exemptions that need denying at the County Board – *Applicants did NOT turn in these applications/documentation needed for this exemption*
   - *Greg Abentroth - 02-0000-00229-020 – resident isn't laborer anymore*
     - *Parcel total: $234,000*
   - *Jason Bring - 11-0000-01767-010 – was not turned in*
     - *Parcel total: $305,000*

3. Farm Resident Exemptions that need approval from County Board- *late applicants denied at Township boards because items were missing at the time of the local board meetings – Greenfield Township did not meet for their local boards so all applications for this jurisdiction need approval*
   - *Peter Thorseon – 17-0-2650-0 Retired*
   - *Sonja Hefta – 17-0-2715-10 Surviving Spouse*
   - *Brandon Nettum – 2-0-222-10 Active*
   - *Curtis Hovde - 22-0-3541-0 Active*
   - *Fugleberg Trust – 22-0-3602-0 Vacant*
   - *Steve Fugleberg – 22-0-3602-10 Active*
   - *Larry Syverson – 22-0-3575-1 Active*
   - *Kipp Knudson – 22-0-3616-0 Active*
   - *Ralph Chandler – 7-0-952-10 Retired*
   - *Luke Ressler – 16-0-2489-0 Active*
   - *Logan Boeddeker – 21-0-3451-0 Active*
   - *Ryan Bryl - 9-0-1338-25 Active*
   - *Glen Endrud - 25-0-4087-20 Retired*
   - *Dan Finstrom – 25-0-4135-0 Active*
   - *Curtis Hovde – 24-0-4040-10 Vacant*
   - *Neal Pulskamp – 8-0-1120-10 Active*
   - *Connie & Roger Anderson – 8-0-1306-10 Retired*
   - *Jake Rust – 3-0-345-10 Vacant*
   - *Kevin Elliott – 20-0-3165-10 Active*
   - *Levi Elliott – 20-0-3218-10 Active*
   - *Seth Erickson – 20-0-3283-10 Active*
   - *Kurt Elliott – 13-0-1963-10 Active*
   - *Kevin Kyllo – 13-0-1961-10 Active*
   - *Steven Kyllo -13-0-1961-20 Active*
   - *Olav Aaarsvold – 13-0-1979-10 Vacant*
   - *Paul Erickson – 13-0-2000-10 Retired*
   - *James Halvorson – 13-0-2019-20 Active*
   - *Joel Halvorson – 13-0-2022-0 Retired*
   - *Reggie Tate – 13-0-2035-30 Active*
   - *Robin Mitchell – 13-0-2066-11 Active*
   - *Wesley Erickson – 13-0-2075-10 Active*
   - *James Aarsvold – 13-0-1974-0 Farm Laborer*
   - *Elliott Brothers – 13-0-2057-10 Vacant*
   - *Mike Mitchell – 13-0-2066-20 Active*
   - *Michael Bring – 11-0-1718-10 Vacant*
   - *Michael Bring 11-0-1723-0 Active*
   - *Lighthouse Associates – 11-0-1758-1 Vacant*

4. Special considerations - *these are changes made after the local boards of equalization, no separate motion needed on these because the changes are already reflected in final valuation totals*
   a. Christian Sports Commission – Mayville City - #27-0001-04268-010
      a. City exempted this property but believe it should be taxed
         i. New total value: $283,700
      b. The property's use must be devoted to charitable purposes, and it must be used in carrying out the charitable purposes of the organization claiming exemption.
      c. This property's majority use is rental
   b. De Paolis, Richard and Mickie- Mayville City - #27-0002-06991-000
      a. Applied obs for basement condition – applied same as building next door with same issues
      b. New value $179,600, City approved value $185,800
   c. Dufner, Joe & Becca, #06-0-889-45
      a. Value: $860,300
   d. Northwood Elevator – Hatton City - #28-8010-00010-000
      a. Corrections to ages of structures
      b. New total value $2,271,364 from $2,464,308
   e. Tim & Sandra Wright – Hillsboro City - #26-8008-00026-000
      a. New total value $202,000, city approved value $249,200
   f. LaVerne Koenig – Blanchard Township - #03-0000-00401-010
      a. Adjustment made to residential acres- moved to 2 acres to account for improvements
      b. New total value: $182,800, old value $196,300
   g. Chad Hanson – Mayville Township - #18-0000-02856-040
      a. Adjustment made to comm acre prices – this property would sell as one (with house) so starting over on the top tier for the commercial building's land doesn't make sense
      b. New total value: $190,300, old value $205,000
   h. Naastad Acres – JoAnn Naastad – Garfield Township - #12-0-1831-20
      a. Correction made to one building and applied obs to this property for over improved-
      b. New total value: Old value: 1,638,700
   i. James Miller – Eldorado Township – 8-0-1276-40
      a. Adjusted condition of building and 3rd tier of land rate
      b. New total value: $222,300, old value $268,600
   j. James Miller – Eldorado Township – 8-0-1276-50
      a. Adjusted tier on back acres due to flooding inability to improve
      b. New total value: $2,300, old value $4,600
   k. Gregg Webster – Eldorado Township- #8-0-1209-15
      a. Reclassified one of the outbuildings as a Quonset
      b. New total value: 412,900, old value: $433,000
   l. Abentroth – Bingham Township - # 2-0-229-20
      a. Does not qualify for FRE laborer
      b. New total value: 259,200, old value: $25,200
   m. Paul Mueller – Wold Township - #25-0-4171-10
      a. Previously exempt wetland mitigation
      b. New total value: $3,200, old value: $0
   n. Hamilton Enger – Lindaas Township - #17-0-2631-10
      a. Previously exempt wetland mitigation
      b. New total value:$3,100, old value: $0
   o. Hamilton Enger - Lindaas Township - #17-0-2632-20
      a. Previously exempt wetland mitigation
      b. New total value: $4,400, old value: $0
   p. Shane Vettel/Devin Abentroth – Bingham Township - #2-0-143-6
      a. Previously exempt wetland mitigation
      b. New total value:$1,400, old value: $0
   q. Shane Vettel/Devin Abentroth – Bingham Township - #2-0-145-6
      a. Previously exempt wetland mitigation
      b. New total value: $28,700, old value: $0
   r. Lori Belgarde – Hatton City - #28-9-8338-0
      a. Added some obso for basement issues
      b. New total value: 76,000, old value $104,200
   s. Dennis Heskin – Hatton City - # 28-5-7687-0
      a. Adjusted condition & removed bathroom.
      b. New total value 29,700, old value: $46,300
   t. Kleveland - Hatton City -#28-1-4299-0
      a. sq ft adjustment
      b. New total value: 279,700, old value: $290,400

u. Brett Kville – Mayville Township - #18-0-2760-10
   a. Removed two buildings as ag use.
   b. New total value 325,200, old value: $351,500
v. Tim Sorteberg – Mayville Township - #18-0-2798-40
   a. Adjusted size of deck
   b. New total value: 165,400, old value $170,300
w. Gary Vaagene – Garfield Township- #12-0-1840-30
   a. corrected building dimensions
   b. New total Value: 312,800, old value: $314,900
x. Russell Hanson – Hillsboro City - #26-38-1-0
   a. Turned in WC Exemption
   b. New total Value: 87,700, old value: $207,700
y. Ed Urban – Norway Township - #21-0-3305-10
   a. Adjusted land for wetland acres
   b. New total Value: 141,700, old value: $176,700
z. Chris Strand – Hatton City - #28-17-27-4
   a. Adjusted unimproved excess site area
   b. New total value 19,300, old value: $33,400
aa. Sven Mickels – Portland City - #29-4-9051-0
   a. Asked to have this reassessed prior to next year's re-assessment – no interior inspection –summer 26
   b. New total Value: $72,200, old value: $107,800
bb. Mary Whitaker – Mayville City -#(27-7-7362-0
   a. Did interior inspection – 2nd floor was only partially finished. Added obso for WIP
   b. New total value – 146,500, old value $149,300
cc. Allen's – Mayville City -#27-2-6725-0
   a. Inspected – adjusted condition and added obso
   b. New total Value: 59,300, old value $78,400
dd. Beck – Bloomfield Township -#4-0-601-10
   a. Inspected – changed condition up to normal, and added separate obso for the basement
   b. New total value is 219,200, old value: $318,700
ee. James Hime – Hatton City -#28-2-7600-0
   a. Inspected – adjusted condition and added obso for the area of no finishing on the 2nd floor
   b. New total Value: 277,400, old value: $297,700
ff. Bjerke – Mayville Township -#18-0-2855-5
   a. Concrete added to shop; increased basement finishing
   b. New total Value: 461,900, old value: $378,500
gg. Bonnema – Hillsboro City -#26-7-6573-0
   a. Updates to house – no Permit –
   b. New total value 169,100, old value: $160,700
hh. Monroe – Hillsboro City #26-17-3-10
   a. House updates <u>were</u> completed by 2/1
   b. New total value: 298,000 old value: $253,800
ii. Dale – Portland City -#29-2-8412-0
   a. lowered condition
   b. New total Value: 179,900, old value: $228,200
jj. Hatton EDC – Hatton City -#28-18-5-0
   a. house sold, no longer exempt, prorated value:
   b. New total value: $211,800, old value: 0
kk. Thompson – Hatton City -#28-5-7740-0
   a. inspected and added obso for foundation issues.
   b. New total value: 152,100, old value: $163,500
ll. Portland vacant lots changed to .45/sq ft

		New Value	Old Value
a.	29-2-8384-0	$13,500	$15,000
b.	29-2-8442-0	$5400	$2,000
c.	29-2-8444-0	$7800	$3,000
d.	29-2-8446-0	$3900	$5,200
e.	29-2-8488-0	$2900	$1,850
f.	29-2-8489-0	$2800	$1,750
g.	29-2-8509-0	$4100	$2,500
h.	29-2-8519-6	$5200	$3,253
i.	29-2-8527-0	$6300	$8,400
j.	29-2-8538-0	$9800	$10,900
k.	29-2-8548-2	$2600	$3,400
l.	29-2-8548-3	$2700	$1,750

m.	29-2-8890-0	$5600	$0
n.	29-2-8894-0	$4200	$2,630
o.	29-2-8956-0	$4000	$5,300
p.	29-2-8956-10	$3700	$5000
q.	29-2-8957-0	$6700	$8,900
r.	29-2-8961-10	$4700	$6,300
s.	29-2-9129-0	$8600	$12,000
t.	29-4-9142-0	$3200	$4,200
u.	29-4-9174-0	$3900	$7,800
v.	29-4-9207-10	$6300	$8,400
w.	29-4-9213-0	$3200	$8,800
x.	29-8011-10-0	$29600	$29,600
y.	29-8011-12-0	$28400	$28,400
z.	29-8011-13-0	$15300	$15,300

mm. Property Works Rental properties -removed usage obs.:

		New Value	Old Value
a.	27-2-7036-0	$107,400	$75,800
b.	27-2-6684-0	$79,100	$57,700
c.	27-2-6681-0	$70,800	$49,200

nn. Ridgeview Properties – Mayville City -#27-21-3-0
  a. Completely remodeled – no permits
  b. New total Value: 136,600, old value: $79,500

oo. Sola – Norway Township -#21-0-3298-10
  a. Removed a fireplace
  b. New total Value: 273,600, old value: $278,000

MOTIONS NEEDED FROM THE COUNTY BOARD OF EQUALIZATION

1. *Motion to approve general exemption*
2. *Motion to deny the farm exemptions as presented*
3. *Motion to approve the farm exemptions as presented*
4. *Motion to approve the valuations as presented by the Tax Director*

EXHIBIT

Case No.

Ex. 6