2022 State Board of Equalization

August 9, 2022

File No.: 2022-BURKE-ONEIL

County or City: Burke County

Appellant: Emmet O’Neil and Hugh O’Neil

Issue: Appellants appeal ag land valuation.

Summary: Appellants appeal value of soil types C165F, C3A, and C23A as prepared by the Burke County.

Notes:
Appellant Information – 2022 State Board of Equalization

County or City: Burke County
Appellant: Emmet O’Neil
Type of Appeal: Agricultural

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 3, 2022 and is subject to open records. Please provide one questionnaire per property.

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

Information for Property Referenced in Appeal:

<table>
<thead>
<tr>
<th>Address:</th>
<th>9799 92nd St NW</th>
</tr>
</thead>
<tbody>
<tr>
<td>City:</td>
<td>Columbus</td>
</tr>
<tr>
<td>Township (if applicable):</td>
<td>Harmonious</td>
</tr>
<tr>
<td>County:</td>
<td>Burke</td>
</tr>
<tr>
<td>Parcel ID:</td>
<td>Parcel ID</td>
</tr>
<tr>
<td>Legal Description:</td>
<td>See attached plat maps</td>
</tr>
</tbody>
</table>

Appellant Contact Information:

<table>
<thead>
<tr>
<th>Name:</th>
<th>Emmet O’Neil</th>
</tr>
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</tr>
<tr>
<td>Zip:</td>
<td>58727</td>
</tr>
<tr>
<td>Phone number:</td>
<td>701-939-4060</td>
</tr>
<tr>
<td>Email address:</td>
<td><a href="mailto:emmetoneil@gmail.com">emmetoneil@gmail.com</a></td>
</tr>
</tbody>
</table>

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? ☒ Yes ☐ No  
(If No, please see the Consent to Release Financial Info)

Did you receive a notice of increase letter from the city/township? (use drop-down for all that apply) 
Choose One County Equalization Meeting
Choose One
Choose One

At which meeting did you appeal your assessment? (choose all that apply) 
☒ Township ☐ City ☒ County ☐ N/A
Please explain your appeal.
I would like to appeal the assessment of the 3 soils in Burke County, ND.
C165F was raised by 48%
C3A was raised by over 400%.
C23A was raised by over 60%.
We live in a part of Burke County that has no drainage. In 2011, Burke County received over 30 inches of precipitation. The water laid in the sloughs deep and long enough to destroy the vegetation. Since that time, the sloughs are almost 100% non-productive.

Any evidence to validate your appeal of the assessment?
Pictures, maps, and annual precipitation data attached.

Has a recent appraisal been completed on the property? No  (If so, please attach.)

Please attach or email (propertytax@nd.gov) the following:
1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed
3. Consent to Release Financial Information, if required
Appellant Information – 2022 State Board of Equalization

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Attn: Property Tax
600 E. Boulevard Ave.
Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

| Address: | 9798 92nd St NW |
| State: | ND |
| Zip: | 58727 |
| City: | Columbus |
| Township (if applicable): | Harmonious |
| County: | Burke |
| Legal Description: | See attached plat maps |

Appellant Contact Information:

| Name: | Hugh O’Neil |
| Address: | 9798 92nd St NW |
| City: | Columbus |
| State: | ND |
| Zip: | 58727 |
| Phone number: | 701-939-4881 |
| Email address: | emmetoneil@gmail.com |

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1883—Vallers-Parnell complex, 0 to 1 percent slopes

Setting:
Vallers soils are on flats. Parnell soils are in depressions. These soils are on till plains.

Map Unit Composition (percent)

Named Components
Vallers and similar soils: 35 to 55 percent
Parnell and similar soils: 20 to 40 percent

Average Component Composition
Vallers: 45 percent
Parnell: 30 percent
Hamelry: 9 percent
Divide: 5 percent
Harriet: 3 percent
Southam: 3 percent
Tonka: 3 percent
Williams: 2 percent

Named Component Description

Vallers
Slope: 0 to 1 percent
Depth to Restrictive Feature: None noted
Drainage Class: Poorly drained
Flooding: None
Water Table: Seasonal
Ponding: None
Salt Affected: Not affected
Sodium Affected: Not affected
Typical profile:
A-0 to 9 inches; loam
Bkg-9 to 44 inches; clay loam
BCg-44 to 60 inches; clay loam

Parnell
Slope: 0 to 1 percent
Depth to Restrictive Feature: None noted
Drainage Class: Very poorly drained
Flooding: None
Water Table: Seasonal
Ponding: Frequent
Salt Affected: Not affected
Sodium Affected: Not affected
Typical profile:
A1-0 to 15 inches; silty clay loam
A2-15 to 22 inches; silt loam
Btg1-22 to 32 inches; silty clay loam

Btg2-32 to 55 inches; silty clay
BCg-55 to 60 inches; silty clay loam

Detailed soil descriptions for all map unit components are in alphabetical order in the section “Soil Series and Their Morphology.” Additional information specific to this map unit, such as USDA textures, permeability, and soil reaction, is available in the “Soil Properties” section.

Management

Major uses: Pasture, hayland, range, and wetland wildlife habitat

For cropland limitations and hazards see Table 6. For information about managing this map unit, see the following sections: Agronomy, Rangeland, Recreation, Wildlife Habitat, Engineering, and Soil Properties.

1978—Water

Setting:
Water is found in lakes and large deep depressions.

Map Unit Composition (percent)

Named Components
Water and similar soils: 90 percent

Average Component Composition
Water: 90 percent
Colvin, poorly drained: 5 percent
Southam: 5 percent

Named Component Description
Definition: Areas, including ponds, lakes, streams, and reservoirs, that are covered with water in most years during the period that is warm enough for plants to grow or longer.

Management

For information about managing this map unit, see the following sections: Agronomy, Rangeland, Recreation, Wildlife Habitat, Engineering, and Soil Properties.

2014—Williams-Bowbells loams, 0 to 3 percent slopes

Setting:
Williams soils are on backslopes of rises. Bowbells soils are in swales. These soils are on till plains.
Burke County North Dakota Annual Precipitation Data

Burke county North Dakota graph time series (1950-2014)

*Data was retrieved using ACIS Query Builder*

YEARLY PRECIPITATION TIME SERIES (1950-2014)
BURKE COUNTY, ND

Max: 30.4
Min: 9.22
Normal: 17.0

Trend (in/Decade): 0.671

2011 - 30.4"
massive; very hard, firm, sticky and plastic; few pebbles; slight effervescence; mildly alkaline.

The A horizon is typically more than 30 inches thick. Most profiles are noncalcareous to 30 inches or more, but in some places lime is near the surface and there is no distinct lime zone. In some places glacial till occurs within 40 inches of the surface, but in other places the alluvium is more than 5 feet thick. Parnell soils are associated in the landscape with Tonka, Williams, Hamerly, Max, and Bowells soils, but they are more poorly drained.

Parnell silty clay loam. This level soil is in depressions. It has the profile described as representative of the series. Slopes are 0 to 1 percent. Because runoff from snowmelt and from high intensity rain collects in depressions, water ponds from early in spring to midsummer. Included in mapping were small areas of Tonka, Hamerly, Colvin, and Dimmick soils.

This soil is very poorly drained. Unless drained, it is ponded during about half of the growing season.

If excess water is removed, this soil is suited to all crops commonly grown in the county. Nearly all the acreage is used for hay and pasture. Hay can be cut more than half the years. The chief limitation is very poor drainage. The chief management needs are controlling water and maintaining fertility and tilth. Capability unit IIIw-7; Wetland range site.

Parnell silty clay loam, very wet. This level soil is in deeper depressions. Slopes are 0 to 1 percent. Because runoff from snowmelt and from high intensity rain collects in depressions, water ponds on the surface during nearly all the growing season. Included in mapping were small areas of Parnell silty clay loam, Hamerly loam, Dimmick clay, and Marsh.

Part of the acreage is used for pasture and range. Part is idle. In most years hay cannot be cut because the soil is too wet. Capability unit Vw-WL; Wetland range site.

Parshall Series

The Parshall series consists of deep, nearly level to strongly sloping, well drained soils. These soils formed in outwash and alluvial material.

In a representative profile the surface layer is dark grayish brown fine sandy loam about 5 inches thick. The subsoil is dark grayish brown and grayish brown, very friable fine sandy loam about 22 inches thick. The underlying material is grayish brown and light brownish gray fine sandy loam and loamy fine sand.

Permeability is moderate or moderately rapid in the upper part and moderately rapid in the lower part. Available water capacity is moderate. Organic-matter content is high. Natural fertility is medium.

Representative profile of Parshall fine sandy loam, 3 to 6 percent slopes, in cultivated field 2,200 feet east and 100 feet north of southwest corner sec. 10, T. 144 N., R. 83 W.

A1—0 to 5 inches; dark grayish brown (10YR 4/2) fine sandy loam, very dark brown (10YR 2/2) when moist; moderate medium granular structure; slightly hard, very friable, slightly sticky and non-plastic; neutral; abrupt boundary.

B1—5 to 15 inches; dark grayish brown (10YR 4/2) fine sandy loam, very dark brown (10YR 2/2) when moist; weak coarse prismatic structure; slightly hard, very friable, nonsticky and nonplastic; common fine roots; neutral; gradual boundary.

B2—15 to 27 inches; grayish brown (10YR 5/2) fine sandy loam, very dark grayish brown (10YR 3/2) when moist; weak coarse prismatic structure; slightly hard, very friable, nonsticky and nonplastic; common fine roots; neutral; gradual boundary.

C1—27 to 36 inches; grayish brown (2.5Y 5/2) sandy loam, olive brown (2.5Y 4/3) when moist; massive; soft, very friable, nonsticky and nonplastic; few fine roots; slight effervescence; neutral; gradual boundary.

C2—36 to 60 inches; light brownish gray (2.5Y 6/2) loamy sand, olive brown (2.5Y 4/3) when moist; massive; soft, very friable, nonsticky and nonplastic; few fine roots; strong effervescence; mildly alkaline.

The depth to carbonates ranges from 24 to 60 inches. The A horizon is fine sandy loam or loam. The C horizon ranges from sandy loam to loamy fine sand. In places there is small gravel. Some profiles have a gravelly substratum below 40 inches.

Parshall soils are associated in the landscape with Flaxton, Lihen, Manning, and Ruo soils. They have less clay in the C horizon than Flaxton soils and less sand in the upper C horizon than Lihen soils. They lack the IIC horizon that occurs in Manning and Ruo soils.

PhA—Parshall fine sandy loam, 1 to 3 percent slopes.

This nearly level soil is on terraces and outwash plains. Included in mapping were areas of Parshall loam, Lihen loamy fine sand, and Flaxton fine sandy loam.

This soil is well drained but has slow runoff.

This soil is suited to all crops commonly grown in the county. Nearly all the acreage is cropped. The rest is native range or pasture. The chief management needs are controlling soil blowing, conserving moisture, and maintaining fertility and tilth. Capability unit IIe-3; Sandy range site.

PhB—Parshall fine sandy loam, 3 to 6 percent slopes.

This gently sloping or undulating soil is on terraces and outwash plains. It has the profile described as representative of the series. Included in mapping were areas of Parshall loam, Flaxton fine sandy loam, and Lihen loamy fine sand.

This soil is well drained but has slow runoff.

This soil is suited to all crops commonly grown in the county. Nearly all the acreage is cropped. The rest is in native range or pasture. The chief management needs are controlling soil blowing and water erosion. Conserving moisture and maintaining fertility and tilth are also necessary. The soil is subject to gullying where water concentrates. Capability unit IIe-3; Sandy range site.

PhC—Parshall fine sandy loam, 6 to 9 percent slopes.

This gently rolling soil is on uplands and outwash plains. It has a profile similar to that described as...
15-161-944

ISO 14-078
3-19-22

22º 31' 46" N
70º 31' 46" W

C3A
C132B
C135G
033 63 00
033 65 00

Scale 1: 9,028