

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, 2023. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

propertytax@nd.gov

The Office of State Tax Commissioner, Attn: Property Tax, 600 E Boulevard Ave., Bismarck, ND 58505-0599.

Information for Property Referenced in Appeal:

Juhl Family, - on behalf of Ted Juhl Owner Name:

Address: See attached docs
Township Name (if applicable): Juliette d Lincoln
Parcel ID: - See attached docs
Legal Description:

Legal Description:

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

City/County Official Contact Information:

Name: LISO Keney

Address:

Phone Number: 701-265-4697
Email Address: 11690 and 911

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

Choose One

County Equalization Meeting

Choose One



At which meeting(s) did the Appellant present the appeal? (choose all that apply) \Box Township/City \Box County \Box 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: Choose One
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

Appeal Process:

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

5. Minutes from all levels of equalization meetings as applicable

- 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.

Parcel Number:

15-0110000

Deeded Acres:

160

Section:

7

Township: Range:

160

Taxpayer Information:

9326 162ND AVE NE DRAYTON ND 58225

JUHL/TED & ANGELA

Year:

2023

Legal Description:

SE1\4

Remarks:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	90.21	79	\$1,622.00	\$1,622.00	\$128,138.00	
Cropland	1231A	Do	64	63.81	63	\$1,278.00	\$1,278.00	\$80,514.00	
Cropland	1248A	WaA	90	7.36	6	\$1,793.00	\$1,793.00	\$10,758.00	
Cropland	1644A	Gr	63	2.58	2	\$1,259.00	\$1,259.00	\$2,518.00	
Drain	Drain	Drain		0	5	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Woodland	Wd. Ld.	Wd. Ld.	0	0	1	\$224.00	\$224.00	\$224.00	
Totals				163.96	160				
				Exempt Acres	9				
				Taxable Acres	151	\$1,471.21		\$222,152	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 45021 TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 15-0110000

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 19

DESCRIPTION ACRES 160.00 SECT-07 TWP-160 RANG-050

SE1\4

ENTER PARCEL#/YEAR 15 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN PARCEL # 15-0110000 TED & ANGELA JUHL

--TRUE & FULL VALUES- LAND 211,044

BUILDING

TOTAL **211,044**

---ASSESSED VALUES---- ASSESSED **105,522**

ASSESSED 105,522 TAXABLE 10,552

HSTD CRD/VET

NET TAXABLE 10,552

VALUE RECORD 01 OF 01

ASMT 101 AGRICULTURAL

HSTD OWNER DEEDED ACRES 160.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET %

TILL LAND

DIS VET VALUE

NOTES

----LOT DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 15. - / .2022.

F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

15-0130000

Deeded Acres:

156.57

Section:

Range:

7

Township:

160

Legal Description:

Remarks:

SW1\4 PCWM 3.43 AC

Taxpayer Information:

JUHL/TED & ANGELA

9326 162ND AVE NE

DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	1.21	1	\$1,622.00	\$1,622.00	\$1,622.00
Cropland	I231A	Do	64	2.2	2	\$1,278.00	\$1,278.00	\$2,556.00
Cropland	1644A	Gr	63	158.2	141	\$1,259.00	\$1,259.00	\$177,519.00
Drain	Drain	Drain		0	4	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Shelter Belt	Shlt. Blt.	Shlt. Blt.		0	8	\$224.00	\$224.00	\$1,792.00
Totals				161.61	160			
				Exempt Acres	8			
				Taxable Acres	152	\$1,207.16		\$183,489

TAXP # **45021**

TED & ANGELA JUHL

9326 162ND AVE NE DRAYTON ND 58225 *-PARCEL INQUIRY-*

INQ010 11/30/04

156.57

PARCEL # 15-0130000

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 19

ACRES

DESCRIPTION
SECT-07 TWP-160 RANG-050

SW1\4

PCWM 3.43 AC

ENTER PARCEL#/YEAR 15. - . . . / .2022. F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 15-0130000 TED & ANGELA JUHL

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* ASMT 101 AGRICULTURAL 174,315 87,158 ASSESSED LAND 8,716 OWNER HSTD BUILDING TAXABLE DEEDED ACRES 156.57 HSTD CRD/VET TOTAL 174,315 TILLABLE ACRES 8,716 NET TAXABLE DEEDED TILL LAND

DIS VET CODE
DIS VET %
DIS VET VALUE
NOTES

----LOT DIMENSION INFORMATION----
ZONING CODE
LOT DIMENSIONS
SQUARE FOOTAGE
CĂLCULATED UNITS

FARM EXP

ENTER PARCEL#/YEAR 15 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

15-0320000

Deeded Acres:

160

Section:

19

Township:

160

Range: 50

Taxpayer Information:

JUHL/TED

Remarks:

SE1\4

Legal Description:

9326 162ND AVE NE

DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	159.929	146	\$1,622.00	\$1,622.00	\$236,812.00	
Drain	Drain	Drain		0	7	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Woodland	Wd. Ld.	Wd. Ld.	0	0	3	\$224.00	\$224.00	\$672.00	
Totals				159.929	160				
				Exempt Acres	11				
				Taxable Acres	149	\$1,593.85		\$237,484	

TAXP # **498** TED JUHL

9326 162ND AVE NE DRAYTON ND 58225 *-PARCEL INQUIRY-*

INQ010 11/30/04

PARCEL # 15-0320000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 19

ACRES

160.00

DESCRIPTION SECT-19 TWP-160 RANG-050

SE1\4

HISTORY(F6)
ENTER PARCEL#/YEAR 15 - / 2022 F1-RETURN F2-INQUIRY

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 15-0320000 TED JUHL

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* ASMT 101 AGRICULTURAL 112,805 ASSESSED LAND 225,610 11,281 HSTD OWNER BUILDING TAXABLE **DEEDED ACRES** 160.00 HSTD CRD/VET 225,610 TOTAL 11,281 TILLABLE ACRES NET TAXABLE DEEDED

TILL LAND

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

----LOT DIMENSION INFORMATION---- ZONING CODE LOT DIMENSIONS

FARM EXP

SOUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 15 - / 2022 F12-PREV SCREEN F3-END OF JOB F9-MP INFO F2-INQUIRY F1-RETURN

Parcel Number: 15-0220000

Deeded Acres: 160 Section: 17

Township: 160 50 Range:

Taxpayer Information:

Remarks: JUHL/TED

9326 162ND AVE NE **DRAYTON ND 58225**

2023

'ear:		2023						
Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	1130A	HmA	82	82.912	76.86	\$1,622.00	\$1,622.00	\$124,666.92
Cropland	1248A	WaA	90	48.583	39.5	\$1,793.00	\$1,793.00	\$70,823.50
Cropland	1248C	WaC	77	12.691	9	\$1,526.00	\$1,526.00	\$13,734.00
Cropland	1293B	CaA	77	13.783	10	\$1,526.00	\$1,526.00	\$15,260.00
Drain	Drain	Drain		0	3	\$0.00	\$0.00	\$0.00
Gov Ease	Gov Ease	Gov Ease	83	0	15.14	\$172.00	\$172.00	\$2,604.08
Non-Cropland	I149E	Ca	32	2.594	2.5	\$344.00	\$344.00	\$860.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Water	W	W		0.003	0	\$56.00	\$56.00	\$0.00
Totals				160.566	160			
				Exempt Acres	7			

Taxable Acres

Legal Description:

Verified 15.14 ac WSE

\$1,489.86

153

NE1\4 (GOVT LOT 1) USA WATERSHED EASEMENT- 15.14

Page 1 of 1

\$227,949

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 15-0220000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 15 19

_ ACRES **160.00** DESCRIPTION
SECT-17 TWP-160 RANG-050

NE1\4 (GOVT LOT 1)

USA WATERSHED EASÉMENT- 15.14

EWP ACRES X VACANTLAND

HISTORY(F6)

ENTER PARCEL#/YEAR 15 - / 2022

F1-RETURN F2-INQUIRY

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 15-0220000 TED JUHL

--TRUE & FULL VALUES- ASSESSED LAND 216,552

BUILDING

216,552 TOTAL

---ASSESSED VALUES----

108,276 10,828 TAXABLE

HSTD CRD/VET

10,828 NET TAXABLE

VALUE RECORD 01 OF 01

---- ASMT 101 AGRICULTURAL

HSTD OWNER

DEEDED ACRES 160.00 TILLABLE ACRES

DEEDED

FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

TILL LAND

----LOT DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.5. - / .202.2. F1-RETURN F2-INQUIRY F3-END OF

F3-END OF JOB F9-MP INFO

F12-PREV SCREEN

Pembina County

Parcel Number:

15-0230000

Deeded Acres:

160

Section: Township: 17

Range:

160

50

Legal Description:

NW1\4

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	1130A	HmA	82	149.295	141	\$1,622.00		\$228,702.00
Cropland	1248A	WaA	90	11.721	9	\$1,793.00		\$16,137.00
Drain	Drain	Drain	0	0	4	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	2	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Totals				161.016	160		,	Ţ0.00
				Exempt Acres	10			
				Taxable Acres	150	\$1,632.26		\$244,839

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498 TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 15-0230000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

160.00 ACRES DESCRIPTION SECT-17 TWP-160 RANG-050

NW1\4

HISTORY(F6)
ENTER PARCEL#/YEAR 15. - / 2022
F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 15-0230000 TED JUHL

---ASSESSED VALUES---- *--TRUE & FULL VALUES-* LAND

ASSESSED 116,299 232,597 11,630 TAXABLE

HSTD CRD/VET 232,597

11,630 NET TAXABLE

VALUE RECORD 01 OF 01 *----*

ASMT 101 AGRICULTURAL

HSTD OWNER 160.00 DEEDED ACRES

TILLABLE ACRES

DEEDED

FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

BUILDING

TILL LAND

TOTAL

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.5. - / .2.0.2.2.
F1-RETURN F2-INQUIRY F3-END OF F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number: 15-0

15-0300000

Deeded Acres:

160

Section:

19

Township:

160

Range:

50

Taxpayer Information:

JUHL/LYNDON

Remarks:

Legal Description:

NE1\4 DRAIN

16041 94TH ST NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	160.367	151	\$1,622.00	\$1,622.00	\$244,922.00	
Drain	Drain	Drain		0	5	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Totals				160.367	160				
				Exempt Acres Taxable Acres	9 151	\$1,622.00		\$244,922	

TAXP # **96498**

16041 94TH ST NE

DRAYTON ND 58225

LYNDON JUHL

-PARCEL INQUIRY-

INQ010 11/30/04

PARCEL # 15-0300000

MP # 96498 LYNDON JUHL

TWP/CITY SCHOOL 15 19

FIRE DEBT

DESCRIPTION

ACRES

160.00

SECT-19 TWP-160 RANG-050

NE1\4

DRAIN

HISTORY(F6)

ENTER PARCEL#/YEAR 15 - / 2022

F2-INQUIRY F1-RETURN

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

15-0300000 LYNDON JUHL PARCEL #

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* ASMT 101 AGRICULTURAL 116,338 ASSESSED LAND 232,676 OWNER 11,634 HSTD BUILDING TAXABLE 160.00 DEEDED ACRES HSTD CRD/VET TOTAL 232,676 TILLABLE ACRES 11,634 NET TAXABLE

TILL LAND

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE NOTES

---- DIMENSION INFORMATION---- ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 15 - / 2022 F3-END OF JOB F9-MP INFO F12-PREV SCREEN F2-INQUIRY F1-RETURN

Parcel Number:

13-0180000

Deeded Acres:

40

Section:

30

Township: Range: 161

50

Taxpayer Information:

JUHL/TED & ANGELA

9326 162ND AVE NE

DRAYTON ND 58225

Remarks:

Legal Description:

NE1\4 NE1\4

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	17.809	16.5	\$1,622.00	\$1,622.00	\$26,763.00	
Cropland	1248A	WaA	90	22.853	19.5	\$1,793.00	\$1,793.00	\$34,963.50	
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	2	\$0.00	\$0.00	\$0.00	
Totals				40.662	40				
				Exempt Acres	4				
				Taxable Acres	36	\$1,714.63		\$61,727	

TAXP # **45021**

TED & ANGELA JUHL

9326 162ND AVE NE DRAYTON ND 58225 *-PARCEL INQUIRY-*

INQ010 11/30/04

PARCEL # 13-0180000

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 19

DESCRIPTION

ACRES

40.00

SECT-30 TWP-161 RANG-050

NE1\4 NE1\4

HISTORY(F6)

ENTER PARCEL#/YEAR 13 - / 2022 F2-INQUIRY F1-RETURN

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 13-0180000 TED & ANGELA JUHL

--TRUE & FULL VALUES- LAND

58,641

---ASSESSED VALUES---- **ASSESSED**

VALUE RECORD 01 OF 01 *----*

BUILDING

29,321 TAXABLE 2,932

ASMT 101 AGRICULTURAL OWNER

TOTAL

58,641

HSTD CRD/VET

HSTD DEEDED ACRES

40.00

TILL LAND

NET TAXABLE

2,932

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE

NOTES

----LOT DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 13 - / 2022

F1-RETURN F2-INQUIRY

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number: 13-0190010

Deeded Acres:

Section:

Range:

30

Township:

161

PT SE1\4 NE1\4 (LOT 1)

Legal Description:

Taxpayer Information:

JUHL/TED & ANGELA

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	19.261	14.7	\$1,622.00	\$1,622.00	\$23,843.40	
Cropland	1248A	WaA	90	17.641	10.6	\$1,793.00	\$1,793.00	\$19,005.80	
Drain	Drain	Drain		0	1	\$0.00	\$0.00	\$0.00	
Non-Cropland	I149E	Ca	32	3.731	1.7	\$344.00	\$344.00	\$584.80	
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00	
Water	W	W		0.611	1	\$56.00	\$56.00	\$56.00	
Totals				41.244	30				
				Exempt Acres	2				
				Taxable Acres	28	\$1,553.21		\$43,490	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **45021** TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0190010

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 13 19

__ ACRES 30.00 DESCRIPTION SECT-30 TWP-161 RANG-050

PT SE1\4 NE1\4 (LOT 1)

HISTORY(F6)
ENTER PARCEL#/YEAR 13 - / 2022_

F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

DIS VET CODE

PARCEL # 13-0190010 TED & ANGELA JUHL

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* ASMT 101 AGRICULTURAL 20,658 41,315 ASSESSED LAND OWNER BUILDING TAXABLE 2,066 HSTD 30.00 DEEDED ACRES HSTD CRD/VET 41,315 TOTAL

NET TAXABLE 2,066 TILLABLE ACRES

TILL LAND

DEEDED
FARM EXP

DIS VET %
DIS VET VALUE

NOTES

---LOT DIMENSION INFORMATION----
ZONING CODE
LOT DIMENSIONS

SQUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

13-0190020

Deeded Acres:

40

Section:

30

50

Township: 161

Range:

Legal Description:

SW1\4 NE1\4

Taxpayer Information:

JUHL/TED & ANGELA

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	1130A	HmA	82	40.304	40	\$1,622.00	\$1,622.00	\$64,880.00
Totals				40.304	40			
			,	Exempt Acres Taxable Acres	40	\$1,622.00		\$64,880

TAXP # **45021** TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225 *-PARCEL INQUIRY-*

INQ010 11/30/04

PARCEL # 13-0190020

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT

DESCRIPTION ACRES SECT-30 TWP-161 RANG-050 SW1\4 NE1\4

40.00

HISTORY(F6)

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

13-0190020 TED & ANGELA JUHL PARCEL #

--TRUE & FULL VALUES-

61,636

---ASSESSED VALUES---- **ASSESSED**

---- **101 AGRICULTURAL** ASMT

LAND BUILDING TAXABLE

30,818 3,082

OWNER

VALUE RECORD 01 OF 01

TOTAL

61,636

HSTD CRD/VET

NET TAXABLE

HSTD DEEDED ACRES TILLABLE ACRES

40.00

TILL LAND

DIS VET CODE DIS VET %

DIS VET VALUE NOTES

3,082

DEEDED FARM EXP

---- LOT DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SOUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 13 - . . . / 2022 F2-INQUIRY F1-RETURN

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

Parcel Number:

13-0280000

Deeded Acres:

160

Section:

31

Township: Range: 161

50

Taxpayer Information:

JUHL/TED & ANGELA

9326 162ND AVE NE

DRAYTON ND 58225

Legal Description:

SE1\4

Remarks:

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	162.829	154	\$1,622.00	\$1,622.00	\$249,788.00	
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Totals				162.829	160				
				Exempt Acres Taxable Acres	6 154	\$1,622.00		\$249,788	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **45021** TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0280000

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 13 19

ACRES 160.00 DESCRIPTION SECT-31 TWP-161 RANG-050 SE1\4

HISTORY(F6)

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 13-0280000 TED & ANGELA JUHL

VALUE RECORD 01 OF 01 *----* *---ASSESSED VALUES----* *--TRUE & FULL VALUES-* **101 AGRICULTURAL** 237,299 ASSESSED 118,650 ASMT LAND HSTD OWNER 11,865 **TAXABLE** BUILDING 160.00 DEEDED ACRES HSTD CRD/VET 237,299 TOTAL TILLABLE ACRES 11,865 NET TAXABLE DEEDED TILL LAND

DIS VET CODE DIS VET % DIS VET VALUE NOTES

*----**LOT DIMENSION INFORMATION----***ZONING CODE
LOT DIMENSIONS
SQUARE FOOTAGE
CALCULATED UNITS

FARM EXP

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

13-0980015

Deeded Acres:

40

Section:

Range:

14

Township:

161

Taxpayer Information:

9326 162ND AVE NE DRAYTON ND 58225

JUHL/TED & ANGELA

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	39.69	38	\$1,622.00	\$1,622.00	\$61,636.00
Roads	Road	Road		0	2	\$0.00	\$0.00	\$0.00
Totals				39.69	40			
				Exempt Acres	2			
				Taxable Acres	38	\$1,622.00		\$61,636

Legal Description:

SE1/4 SE1/4

Remarks:

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **45021** TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0980015

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 100

ACRES 40.00 DESCRIPTION SECT-14 TWP-161 RANG-051

SE1/4 SE1/4

HISTORY(F6)
ENTER PARCEL#/YEAR 13 - / 2022
F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 13-0980015 TED & ANGELA JUHL

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* 29,277 ASMT 101 AGRICULTURAL 58,554 ASSESSED LAND OWNER HSTD TAXABLE 2,928 BUILDING **DEEDED ACRES** 40.00 HSTD CRD/VET 58,554 TOTAL TILLABLE ACRES NET TAXABLE 2,928

TILL LAND

DIS VET CODE
DIS VET %
DIS VET VALUE
NOTES

*----**LOT DIMENSION INFORMATION----***ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

DEEDED

FARM EXP

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

13-1020010

Deeded Acres:

37

Section:

15

Range:

161

51

PT SE1\4 LYING E OF EASTERLY ROW OF OLD HWY #44 32 AC Township:

Taxpayer Information:

JUHL/TED & ANGELA

9326 162ND AVE NE

DRAYTON ND 58225

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	38.54	27	\$1,622.00	\$1,622.00	\$43,794.00
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00
Farmstead	Fr. St.	Fr. St.	95	0	3	\$730.00	\$730.00	\$2,190.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	5	\$224.00	\$224.00	\$1,120.00
Totals				38.54	37			
				Exempt Acres	2			
				Taxable Acres	35	\$1,345.83		\$47,104

Legal Description:

Remarks:

TAXP # **45021**

TED & ANGELA JUHL

9326 162ND AVE NE DRAYTON ND 58225 *-PARCEL INQUIRY-*

INQ010 11/30/04

PARCEL # 13-1020010

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 13 19

ACRES 37.00 DESCRIPTION SECT-15 TWP-161 RANG-051 PT SE1\4 LYING E OF EASTERLY ROW OF OLD HWY #44 32 AC

HISTORY(F6)

ENTER PARCEL#/YEAR 13 - / 2022 F2-INQUIRY F1-RETURN

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

37.00

VALUE RECORD 01 OF 01

ASMT 101 AGRICULTURAL

13-1020010 TED & ANGELA JUHL PARCEL #

--TRUE & FULL VALUES-

44,749 LAND BUILDING

44,749

---ASSESSED VALUES---- 22,375 ASSESSED

TAXABLE

HSTD CRD/VET

NET TAXABLE

2,238

2,238

HSTD OWNER **DEEDED ACRES**

TILLABLE ACRES

DEEDED FARM EXP

TILL LAND

TOTAL

DIS VET CODE DIS VET WALUE NOTES

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SOUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2022. F1-RETURN F2-INQUIRY F3-END OF

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

13-1400010

Deeded Acres:

79

Section:

Range:

24

Township:

16151

S1/2 SE1/4

Taxpayer Information:

JUHL/TED & ANGELA

Remarks:

Legal Description:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	16.92	15.4	\$1,622.00	\$1,622.00	\$24,978.80	
Cropland	1644A	Gr	63	62.906	59.6	\$1,259.00	\$1,259.00	\$75,036.40	
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00	
Waste	Wt.	Wt.	0	0	3	\$56.00	\$56.00	\$168.00	
Totals				79.826	79				
				Exempt Acres	1 78	\$1,284.40		\$100,183	

TAXP # **45021** TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225 *-PARCEL INQUIRY-*

INQ010 11/30/04

PARCEL # 13-1400010

MP # 45021 TED & ANGELA JUHL

TWP/CITY SCHOOL FIRE DEBT 13 19

DESCRIPTION ACRES 79.00 SECT-24 TWP-161 RANG-051 S1/2 SE1/4

HISTORY(F6)

PARCEL # 13-1400010 TED & ANGELA JUHL

VALUE RECORD 01 OF 01 *----* *---ASSESSED VALUES----* *--TRUE & FULL VALUES-* 47,587 ASMT 101 AGRICULTURAL 95,174 ASSESSED LAND 4,759 OWNER TAXABLE HSTD BUILDING DEEDED ACRES 79.00 HSTD CRD/VET 95,174 TOTAL 4,759 TILLABLE ACRES NET TAXABLE

TILL LAND

DIS VET CODE DIS VET % DIS VET VALUE NOTES

ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

DEEDED

FARM EXP

Parcel Number:

13-0980010

Deeded Acres:

40

Section:

Range:

14

Township:

161 51 SW1/4 SE1/4

Legal Description:

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	33.878	31.7	\$1,622.00	\$1,622.00	\$51,417.40	
Cropland	1644A	Gr	63	5.82	5.8	\$1,259.00	\$1,259.00	\$7,302.20	
Roads	Road	Road		0	0.5	\$0.00	\$0.00	\$0.00	
Waste	Wt.	Wt.	0	0	2	\$56.00	\$56.00	\$112.00	
Totals				39.698	40				
				Exempt Acres	0.5				
				Taxable Acres	39.5	\$1,489.41		\$58,832	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498
TED JUHL
9326 162ND AVE NE
DRAYTON ND 58225

PARCEL # 13-0980010

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

13 100

DESCRIPTION ACRES 40.00

SECT-14 TWP-161 RANG-051 SW1/4 SE1/4

OWNR # 45020 FALCO# 5 OTHER TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

VALUE RECORD 01 OF 01

PARCEL # 13-0980010 TED JUHL

--TRUE & FULL VALUES-

55,890

--- ASSESSED VALUES----

---- ASMT 101 AGRICULTURAL

LAND BUILDING

TOTAL

ASSESSED 27,945 2,795 TAXABLE

OWNER HSTD DEEDED ACRES

DEEDED FARM EXP

TILL LAND

55,890

HSTD CRD/VET NET TAXABLE

2,795

TILLABLE ACRES

40.00

DIS VET CODE DIS VET %
DIS VET VALUE

NOTES

----LOT DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 13 - / .2.0.2.2

F3-END OF JOB F9-MP INFO F12-PREV SCREEN F1-RETURN F2-INQUIRY

13-0980000 Parcel Number:

Deeded Acres:

40

Section: Township:

14

161

Range:

Legal Description: NW1/4 SE1/4

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	1130A	HmA	82	35.89	35.3	\$1,622.00	\$1,622.00	\$57,256.60
Cropland	1644A	Gr	63	4.21	4.2	\$1,259.00	\$1,259.00	\$5,287.80
Roads	Road	Road		0	0.5	\$0.00	\$0.00	\$0.00
Totals				40.1	40			
				Exempt Acres	0.5			
				Taxable Acres	39.5	\$1,583.40		\$62,544

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0980000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 13 100

ACRES DESCRIPTION
SECT-14 TWP-161 RANG-051 40.00

NW1/4 SE1/4

OWNR # 45021 FALCO# 5 OTHER TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

ENTER PARCEL#/YEAR 13. - / 2022

F3-END OF JOB F9-MP INFO F12-PREV SCREEN F1-RETURN F2-INQUIRY

PARCEL # 13-0980000 TED JUHL

---ASSESSED VALUES---- *--TRUE & FULL VALUES-* 59,417 ASSESSED LAND

TAXABLE HSTD CRD/VET 59,417

TOTAL NET TAXABLE TILL LAND

29,709 2,971 HSTD

2,971

ASMT 101 AGRICULTURAL OWNER 40.00

VALUE RECORD 01 OF 01

DEEDED ACRES

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

BUILDING

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SOUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 13 - / 2022

F3-END OF JOB F9-MP INFO F12-PREV SCREEN F2-INQUIRY F1-RETURN

Parcel Number:

13-0420000

Deeded Acres:

160

Section:

Range:

2

Township:

161

Taxpayer Information:

JUHL/TED

Remarks:

NW1\4

Legal Description:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
				0	0			\$0.00	
Cropland	1130A	HmA	82	153.954	145	\$1,622.00	\$1,622.00	\$235,190.00	
Cropland	I231A	Do	64	4.015	4	\$1,278.00	\$1,278.00	\$5,112.00	
Drain	Drain	Drain		0	5	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	6	\$0.00	\$0.00	\$0.00	
Totals				157.969	160				
				Exempt Acres Taxable Acres	11 149	\$1,612.77		\$240,302	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498
TED JUHL
9326 162ND AVE NE
DRAYTON ND 58225

PARCEL # 13-0420000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

13 100

DESCRIPTION ACRES 160.00 SECT-02 TWP-161 RANG-051

NW1\4

OWNR # 45021 FALCO# 5 OTHER TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-0420000 TED JUHL

VALUE RECORD 01 OF 01 *----* *---ASSESSED VALUES----* *--TRUE & FULL VALUES-* ASSESSED 114,144 ASMT 101 AGRICULTURAL LAND 228,287 **OWNER TAXABLE** 11,414 HSTD BUILDING 160.00 HSTD CRD/VET DEEDED ACRES 228,287 TOTAL TILLABLE ACRES 11,414 NET TAXABLE DEEDED TILL LAND

DIS VET CODE DIS VET % DIS VET VALUE NOTES

----LOT DIMENSION INFORMATION----
ZONING CODE
LOT DIMENSIONS
SQUARE FOOTAGE
CALCULATED UNITS

FARM EXP

Parcel Number:

13-0100000

Deeded Acres:

63

Section: Township: 19

Range:

16150

Legal Description:

PT N1\2 NW1\4 & PT S1\2 SW1\4 NW1\4 NWL 3.7 A

Taxpayer Information:

JUHL/TED

Remarks:

Verified 3.7 ac NWL

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	54.22	44.7	\$1,622.00	\$1,622.00	\$72,503.40
Farmstead	Fr. St.	Fr. St.		0	2	\$730.00	\$730.00	\$1,460.00
Native	NWL	NWL		0	3.7	\$0.50	\$0.50	\$1.85
Woodland Non-Cropland	I149E	Ca	32	5.97	5.9	\$344.00	\$344.00	\$2,029.60
Roads	Road	Road		0	3.5	\$0.00	\$0.00	\$0.00
Water	IWa	W		3.2	3.2	\$56.00	\$56.00	\$179.20
Totals				63.39	63			
				Exempt Acres	3.5			4
				Taxable Acres	59.5	\$1,280.24		\$76,174

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498
TED JUHL
9326 162ND AVE NE
DRAYTON ND 58225

PARCEL # 13-0100000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

DESCRIPTION ACRES 63.00 SECT-19 TWP-161 RANG-050

PT N1\2 NW1\4 & PT S1\2 SW1\4 NW1\4 NWL 3.7 A

OWNR # 45020 FALCO# 5 OTHER TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

59.30

VALUE RECORD 01 OF 02

ASMT 101 AGRICULTURAL

PARCEL # 13-0100000 TED JUHL

---ASSESSED VALUES---- *--TRUE & FULL VALUES-* 72,363 36,182 **ASSESSED** LAND

3,618 TAXABLE

72,363 HSTD CRD/VET

3,618 NET TAXABLE

OWNER HSTD DEEDED ACRES

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE NOTES

BUILDING

TILL LAND

TOTAL

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

Parcel Number:

13-0190000

Deeded Acres:

40

Section:

30

Township: Range: 161 50 Legal Description:

NW1\4 NE1\4

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	39.897	39	\$1,622.00	\$1,622.00	\$63,258.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Totals				39.897	40			
		•		Exempt Acres	1			
				Taxable Acres	39	\$1,622.00		\$63,258

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0190000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

ACRES DESCRIPTION 40.00

SECT-30 TWP-161 RANG-050

NW1\4 NE1\4

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-0190000 TED JUHL

--TRUE & FULL VALUES-

LAND 60,095

BUILDING TOTAL

TILL LAND

60,095

---ASSESSED VALUES----

ASSESSED 30,048 3,005

TAXABLE HSTD CRD/VET

NET TAXABLE

3,005

VALUE RECORD 01 OF 01

ASMT 101 AGRICULTURAL

HSTD OWNER

DEEDED ACRES 40.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET %

DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2.0.2.2.

F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN F1-RETURN

Parcel Number:

13-0200000

Deeded Acres:

158

Section:

30

Township: Range: 161

50

Taxpayer Information:

JUHL/TED

Remarks:

NW1\4

Legal Description:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	62.681	62	\$1,622.00	\$1,622.00	\$100,564.00	
Cropland	1644A	Gr	63	96.142	90	\$1,259.00	\$1,259.00	\$113,310.00	
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Totals				158.823	158				
				Exempt Acres	6				
				Taxable Acres	152	\$1,407.07		\$213,874	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498
TED JUHL
9326 162ND AVE NE
DRAYTON ND 58225

PARCEL # 13-0200000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

13 19

DESCRIPTION ACRES 158.00 SECT-30 TWP-161 RANG-050

NW1\4

OWNR # 45020 FALCO# 5 OTHER TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-0200000 TED JUHL

--TRUE & FULL VALUES- LAND

203,180 BUILDING

TOTAL 203,180 *---ASSESSED VALUES----*

101,590 ASSESSED **TAXABLE** 10,159

HSTD CRD/VET

NET TAXABLE 10,159 VALUE RECORD 01 OF 01

---- ASMT 101 AGRICULTURAL

HSTD OWNER

DEEDED ACRES 158.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE

NOTES

TILL LAND

---- DIMENSION INFORMATION---- ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2022. F1-RETURN F2-INQUIRY F3-END OF F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

13-0220000

Deeded Acres:

80

Section:

30

Township: 161

Range: 50

Legal Description:

W1\2 SE1\4

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	75.392	77	\$1,622.00	\$1,622.00	\$124,894.00
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00
Roads	Road	Road	,	0	1	\$0.00	\$0.00	\$0.00
Totals				75.392	80			
				Exempt Acres	3			
				Taxable Acres	77	\$1,622.00		\$124,894

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498 TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0220000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 13 19

_ ACRES 80.00 DESCRIPTION SECT-30 TWP-161 RANG-050

W1\2 SE1\4

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-0220000 TED JUHL

--TRUE & FULL VALUES-

LAND 118,649 BUILDING

--- ASSESSED 59,325 TAXABLE 5,933

118,649 HSTD CRD/VET

NET TAXABLE

VALUE RECORD 01 OF 01

---- ASMT 101 AGRICULTURAL

OWNER HSTD

DEEDED ACRES 80.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET %

TILL LAND

TOTAL

DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

5,933

ENTER PARCEL#/YEAR 13 - / 2022

F3-END OF JOB F9-MP INFO F12-PREV SCREEN F1-RETURN F2-INQUIRY

Parcel Number:

13-0940000

Deeded Acres:

80

Section:

Range:

13

Township:

161

101

Taxpayer Information:

JUHL/TED

Remarks:

Legal Description:

S1\2 SE1\4

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	80.003	77	\$1,622.00	\$1,622.00	\$124,894.00
Roads	Road	Road		0	3	\$0.00	\$0.00	\$0.00
Totals				80.003	80			
				Exempt Acres	3			
				Taxable Acres	77	\$1,622.00		\$124,894

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

PARCEL # 13-0940000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 19

80.00 ACRES DESCRIPTION SECT-13 TWP-161 RANG-051

S1\2 SE1\4

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

80.00

VALUE RECORD 01 OF 01

PARCEL # 13-0940000 TED JUHL

--TRUE & FULL VALUES- LAND

118,649

118,649

---ASSESSED VALUES---- ASSESSED

TAXABLE

HSTD CRD/VET NET TAXABLE

59,325

5,933

5,933

---- ASMT 101 AGRICULTURAL

HSTD OWNER

DEEDED ACRES

TILLABLE ACRES

DEEDED FARM EXP

TILL LAND

BUILDING

TOTAL

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR .1.3. - / .2.0.2.2.

F3-END OF JOB F9-MP INFO F12-PREV SCREEN F2-INQUIRY F1-RETURN

Parcel Number:

13-1370000

Deeded Acres:

160

Section:

Range:

24

Township: 161

51

Legal Description:

NE1\4

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE

DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	160.231	154	\$1,622.00	\$1,622.00	\$249,788.00	
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Totals				160.231	160				
				Exempt Acres	6				
				Taxable Acres	154	\$1,622.00		\$249,788	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-1370000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

DESCRIPTION ACRES 160.00 SECT-24 TWP-161 RANG-051

NE1\4

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-1370000 TED JUHL

--TRUE & FULL VALUES-

237,299

VALUE RECORD 01 OF 01 *----*

LAND

ASSESSED

BUILDING

118,650 **TAXABLE** 11,865 ASMT 101 AGRICULTURAL

TOTAL

237,299

HSTD CRD/VET

HSTD OWNER

NET TAXABLE

DEEDED ACRES

160.00

TILL LAND

DIS VET CODE DIS VET %

DIS VET VALUE **NOTES**

TILLABLE ACRES DEEDED FARM EXP

----LOT DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

11,865

ENTER PARCEL#/YEAR 13. - / .2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO

F12-PREV SCREEN

Parcel Number: 13-:

13-1380000

Deeded Acres:

80

Section:

24

Township: 161

Range: 51

Legal Description:

E1\2 NW1\4

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	78.232	76.2	\$1,622.00	\$1,622.00	\$123,596.40	
Cropland	1644A	Gr	63	1.84	1.8	\$1,259.00	\$1,259.00	\$2,266.20	
Drain	Drain	Drain		0	1	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00	
Totals				80.072	80				
				Exempt Acres Taxable Acres	2 78	\$1,613.62		\$125,863	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-1380000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

ACRES **80.00** DESCRIPTION

SECT-24 TWP-161 RANG-051

E1\2 NW1\4

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-1380000 TED JUHL

--TRUE & FULL VALUES- LAND

119,570

---ASSESSED VALUES---- ASSESSED 59,785

VALUE RECORD 01 OF 01 *----*

BUILDING TOTAL

119,570

TAXABLE

ASMT 101 AGRICULTURAL HSTD

TILL LAND

HSTD CRD/VET NET TAXABLE

5,979 DEEDED ACRES 5,979 TILLABLE ACRES

OWNER 80.00

DIS VET CODE DIS VET % DIS VET VALUE NOTES

DEEDED FARM EXP

----LOT DIMENSION INFORMATION---- ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

Parcel Number:

13-1490010

Deeded Acres:

41.43

Section:

26

Township: Range: 16151

Legal Description:

PT SE1\4 LYING WEST OLD HWY #44

Taxpayer Information:

JUHL/TED

Remarks:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	21.349	17.3	\$1,622.00	\$1,622.00	\$28,060.60
Cropland	1644A	Gr	63	28.051	24.13	\$1,259.00	\$1,259.00	\$30,379.67
Totals				49.4	41.43			
				Exempt Acres	0			
				Taxable Acres	41.43	\$1,410.58		\$58,440

7/28/23

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-1490010

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

DESCRIPTION

ACRES

41.43

SECT-26 TWP-161 RANG-051

PT SE1\4 LYING WEST OLD HWY #44

OWNR # 45021 FALCO# 5 OTHER TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-1490010 TED JUHL

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* ASMT 101 AGRICULTURAL 27,759 ASSESSED 55,518 LAND 2,776 HSTD OWNER TAXABLE BUILDING DEEDED ACRES 41.43 HSTD CRD/VET 55,518 TOTAL

NET TAXABLE 2,776 TILLABLE ACRES

TILL LAND DEEDED FARM EXP

DIS VET CODE
DIS VET %
DIS VET VALUE
NOTES

---LOT DIMENSION INFORMATION----
ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

Parcel Number:

13-0090000

Deeded Acres:

109.5

Section:

Range:

18

Township:

161

Legal Description:

PT S1\2 SW1\4 LOT 5 NWL 15.0 A FARM EXEMPT

Taxpayer Information:

JUHL/TED

Remarks:

Verified 15 ac NWL

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	64.39	53.72	\$1,622.00	\$1,622.00	\$87,133.84	
Cropland	1248A	WaA	90	33	15	\$1,793.00	\$1,793.00	\$26,895.00	
Cropland	1248B	WaB	88	3.28	1.5	\$1,755.00	\$1,755.00	\$2,632.50	
Farmstead	Fr. St.	Fr. St.		0	13	\$730.00	\$730.00	\$9,490.00	
Native	NWL	NWL		0	15	\$0.50	\$0.50	\$7.50	
Woodland Non-Cropland	1149E	Ca	32	5.42	5.42	\$344.00	\$344.00	\$1,864.48	
Roads	Road	Road		0	2	\$0.00	\$0.00	\$0.00	
Water	IWa	W		3.86	3.86	\$56.00	\$56.00	\$216.16	
Totals				109.95	109.5				
				Exempt Acres	2				
				Taxable Acres	107.5	\$1,192.93		\$128,239	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498 TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0090000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 19

ACRES DESCRIPTION 109.50

SECT-18 TWP-161 RANG-050 PT S1\2 SW1\4 LOT 5 NWL 15.0 A FARM EXEMPT

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

PROPERTY ADDRESS 9326 162ND AVE NE

58225

HISTORY(F6)

PARCEL # 13-0090000 TED JUHL

---ASSESSED VALUES---- *--TRUE & FULL VALUES-* LAND 121,820 60,910

121,820

ASSESSED

TAXABLE 6,091 HSTD CRD/VET

NET TAXABLE

6,091

VALUE RECORD 01 OF 02 *----* **102 ACTIVE FARM EXE** ASMT HSTD **OWNER**

DEEDED ACRES 94.50

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE NOTES

BUILDING

TILL LAND

TOTAL

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR .1.3. - / .2022.

F1-RETURN F2-INQUIRY

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 13-0090000 TED JUHL

--TRUE & FULL VALUES-

LAND

BUILDING TOTAL

---ASSESSED VALUES---- **ASSESSED TAXABLE** HSTD CRD/VET NET TAXABLE

VALUE RECORD 02 OF 02 *----* ASMT 480 WOODLAND TAX HSTD OWNER DEEDED ACRES 15.00 TILLABLE ACRES DEEDED FARM EXP

TILL LAND

DIS VET CODE DIS VET % DĪS VĒT VALUE NOTES

---- DIMENSION INFORMATION---- ZONING CODE

LOT DIMENSIONS SOUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2.0.2.2.
F1-RETURN F2-INQUIRY F3-END OF

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

13-0110000

Deeded Acres:

34

Section:

Range:

19

Township:

161

50

Taxpayer Information:

JUHL/TED

Remarks:

Legal Description:

PT S1\2 W1\2 NW1\4

9326 162ND AVE NE

DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	40.059	29.8	\$1,622.00	\$1,622.00	\$48,335.60	
Drain	Drain	Drain		0	1	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	2.8	\$0.00	\$0.00	\$0.00	
Woodland	Wd. Ld.	Wd. Ld.	0	0	0.4	\$224.00	\$224.00	\$89.60	
Totals				40.059	34				
				Exempt Acres Taxable Acres	3.8 30.2	\$1,603.48		\$48,425	

7/28/23

TED JUHL

TAXP # **498**

9326 162ND AVE NE

DRAYTON ND 58225

-PARCEL INQUIRY-

INQ010 11/30/04

PARCEL # 13-0110000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 13 19

__ ACRES

34.00

DESCRIPTION SECT-19 TWP-161 RANG-050

PT S1\2 W1\2 NW1\4

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-0110000 TED JUHL

--TRUE & FULL VALUES- LAND 46,004

BUILDING TOTAL

TILL LAND

46,004

---ASSESSED VALUES----

23,002 ASSESSED 2,300 TAXABLE

HSTD CRD/VET

NET TAXABLE 2,300

VALUE RECORD 01 OF 01 *----*

101 AGRICULTURAL ASMT OWNER HSTD

DEEDED ACRES 34.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET %

DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR .1.3. - / .2.0.2.2.

F1-RETURN F2-INQUIRY

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number:

13-0140000

Deeded Acres:

158

Section:

19

Township: Range: 161

50

Taxpayer Information:

JUHL/TED

Remarks:

Verified 5.1 ac NWL

Legal Description:

PT SW 1/4 LOT 3 NWL 5.1 AC

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	103.01	99.84	\$1,622.00	\$1,622.00	\$161,940.48	
Cropland	1231A	Do	64	6.83	6	\$1,278.00	\$1,278.00	\$7,668.00	
Cropland	1248A	WaA	90	3.87	3	\$1,793.00	\$1,793.00	\$5,379.00	
Cropland	1644A	Gr	63	37.04	32	\$1,259.00	\$1,259.00	\$40,288.00	
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00	
Native	NWL	NWL		0	5.1	\$0.50	\$0.50	\$2.55	
Woodland Non-Cropland	I149E	Ca	32	4.2	4.2	\$344.00	\$344.00	\$1,444.80	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Water	IWa	W		1.86	1.86	\$56.00	\$56.00	\$104.16	
Totals				156.81	158				
				Exempt Acres	6				
				Taxable Acres	152	\$1,426.49		\$216,827	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498 TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0140000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT

__ ACRES **158.00** DESCRIPTION SECT-19 TWP-161 RANG-050

PT SW 1/4 LOT 3 NWL 5.1 AC

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-0140000 TED JUHL

--TRUE & FULL VALUES- LAND

---ASSESSED VALUES---- **ASSESSED**

102,992 10,299

VALUE RECORD 01 OF 02 *----*

BUILDING

205,983

TAXABLE

ASMT 101 AGRICULTURAL **HSTD** OWNER

TOTAL

205,983

DEEDED ACRES

FARM EXP

152.90

TILL LAND

HSTD CRD/VET NET TAXABLE

10,299

TILLABLE ACRES DEEDED

DIS VET CODE DIS VET % DIS VET VALUE NOTES

----LOT DIMENSION INFORMATION---- ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 13 - / 2022

F1-RETURN F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

5.10

PARCEL # 13-0140000 TED JUHL

--TRUE & FULL VALUES-

LAND

BUILDING TOTAL

---ASSESSED VALUES----

ASSESSED TAXABLE HSTD CRD/VET NET TAXABLE

VALUE RECORD 02 OF 02

ASMT 480 WOODLAND TAX OWNER HSTD

DEEDED ACRES TILLABLE ACRES

DEEDED FARM EXP

TILL LAND

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

Parcel Number: 13-0120000

Deeded Acres:

19

Section:

19

Township: 161

Range:

50

Legal Description:

PT SE1\4 NW1\4 LOT 2 NWL 6.0 A

Taxpayer Information:

JUHL/TED

Remarks:

Verified 6 ac NWL

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	12.46	4.2	\$1,622.00	\$1,622.00	\$6,812.40
Native Woodland	NWL	NWL		0	6	\$0.50	\$0.50	\$3.00
Non-Cropland	1149E	Ca	32	6.83	5	\$344.00	\$344.00	\$1,720.00
Water	IWa	W		3.81	3.8	\$56.00	\$56.00	\$212.80
Totals				23.1	19			
				Exempt Acres	0			
				Taxable Acres	19	\$460.43		\$8,748

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 498 TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0120000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT 19

___ ACRES DESCRIPTION 19.00

SECT-19 TWP-161 RANG-050 PT SE1\4 NW1\4 LOT 2 NWL 6.0 A

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

PARCEL # 13-0120000 TED JUHL

--TRUE & FULL VALUES- *---* 8,308 4,154 LAND

BUILDING TOTAL

8,308

ASSESSED 415

TAXABLE HSTD CRD/VET

415 NET TAXABLE

VALUE RECORD 01 OF 02 *----*

ASMT 101 AGRICULTURAL

OWNER HSTD

DEEDED ACRES 13.00

TILLABLE ACRES DEEDED

FARM EXP

DIS VET CODE

TILL LAND

DIS VET %
DIS VET VALUE NOTES

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2022.
F1-RETURN F2-INQUIRY F3-END OF F3-END OF JOB F9-MP INFO **F12-PREV SCREEN**

6.00

PARCEL # 13-0120000 TED JUHL

--TRUE & FULL VALUES-

LAND

BUILDING

TOTAL

---ASSESSED VALUES----

ASSESSED

TAXABLE HSTD CRD/VET

NET TAXABLE

VALUE RECORD 02 OF 02

ASMT 480 WOODLAND TAX

HSTD OWNER

DEEDED ACRES

TILLABLE ACRES

DEEDED FARM EXP

TILL LAND

DIS VET CODE DIS VET %
DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CALCULATED UNITS

Parcel Number: 13

13-0130000

Deeded Acres:

105

Section:

19

Township: Range: 16150

PT SE 1/4 LOTS 4 & 5 NWL 28.50 AC

Taxpayer Information:

JUHL/TED

Remarks:

Verified 28.5 ac NWL

Legal Description:

9326 162ND AVE NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	28.66	24	\$1,622.00	\$1,622.00	\$38,928.00	
Cropland	1248A	WaA	90	31.69	14.5	\$1,793.00	\$1,793.00	\$25,998.50	
Cropland	1248B	WaB	88	4.51	4	\$1,755.00	\$1,755.00	\$7,020.00	
Cropland	1293B	CaA	77	26.03	20	\$1,526.00	\$1,526.00	\$30,520.00	
Native	NWL	NWL		0	28.5	\$0.50	\$0.50	\$14.25	
Woodland Non-Cropland	I149E	Ca	32	8.24	8	\$344.00	\$344.00	\$2,752.00	
Water	IWa	W		6.71	6	\$56.00	\$56.00	\$336.00	
Totals				105.84	105				
				Exempt Acres	0				
				Taxable Acres	105	\$1,005.42		\$105,569	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **498** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225 PARCEL # 13-0130000

MP # 498 TED JUHL

TWP/CITY SCHOOL FIRE DEBT
13 19

___ ACRES 105.00 DESCRIPTION

SECT-19 TWP-161 RANG-050 PT SE 1/4 LOTS 4 & 5 NWL 28.50 AC

OWNR # **45020** FALCO# **5 OTHER** TED JUHL 9326 162ND AVE NE DRAYTON ND 58225

HISTORY(F6)

ENTER PARCEL#/YEAR 13 - / 2022

F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

13-0130000 TED JUHL PARCEL #

--TRUE & FULL VALUES-

---ASSESSED VALUES----

VALUE RECORD 01 OF 02 *----*

LAND

100,277

50,139 ASSESSED **TAXABLE**

ASMT 101 AGRICULTURAL HSTD

BUILDING

100,277

5,014

OWNER

TOTAL

HSTD_CRD/VET

DEEDED ACRES

76.50

TILL LAND

NET TAXABLE

5,014

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

----LOT DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2022.

F3-END OF JOB F9-MP INFO F2-INQUIRY F1-RETURN

F12-PREV SCREEN

PARCEL # 13-0130000 TED JUHL

--TRUE & FULL VALUES-

LAND BUILDING TOTAL

---ASSESSED VALUES---- **ASSESSED**

TAXABLE HSTD CRD/VET NET TAXABLE

VALUE RECORD 02 OF 02 *----* ASMT 480 WOODLAND TAX HSTD OWNER DEEDED ACRES 28.50

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET %

TILL LAND

DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION---- ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

Parcel Number:

13-0980005

Deeded Acres:

40

Section:

Range:

14

Township: 161

51

Legal Description:

NE1/4 SE1/4

Taxpayer Information:

JUHL/KEVIN

Remarks:

209 SOUTH 3RD ST PO BOX 365 DRAYTON ND 58225-365

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	39.908	39.5	\$1,622.00	\$1,622.00	\$64,069.00
Roads	Road	Road		0	0.5	\$0.00	\$0.00	\$0.00
Totals				39.908	40			
				Exempt Acres	0.5			
				Taxable Acres	39.5	\$1,622.00		\$64,069

7/28/23

-PARCEL INQUIRY-

INQ010 11/30/04

40.00

TAXP # **477 KEVIN JUHL** 209 SOUTH 3RD ST PO BOX 365 DRAYTON ND 58225-0365 PARCEL # 13-0980005

MP # 477 KEVIN JUHL

TWP/CITY SCHOOL FIRE DEBT 100

_ ACRES DESCRIPTION SECT-14 TWP-161 RANG-051

NE1/4 SE1/4

PARCEL # 13-0980005 KEVIN JUHL

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* 30,433 ASMT 101 AGRICULTURAL 60,866 LAND ASSESSED BUILDING TAXABLE 3,043 HSTD OWNER **DEEDED ACRES** 40.00 TOTAL 60,866 HSTD CRD/VET

NET TAXABLE 3,043 TILLABLE ACRES

TILL LAND

DEEDED
FARM EXP

DIS VET CODE
DIS VET %
DIS VET VALUE
NOTES
*----LO

*----**LOT DIMENSION INFORMATION**----*
ZONING CODE
LOT DIMENSIONS
SQUARE FOOTAGE
CÂLCULATED UNITS

Parcel Number: 13-1400000

Deeded Acres:

79

Section: 24

Township: 161 N1/2 SE1/4

Legal Description:

Range: 51

Taxpayer Information:

Remarks: JUHL/KEVIN

209 SOUTH 3RD ST PO BOX 365 **DRAYTON ND 58225-365**

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	43.537	40.5	\$1,622.00	\$1,622.00	\$65,691.00	
Cropland	1644A	Gr	63	36.349	34.5	\$1,259.00	\$1,259.00	\$43,435.50	
Drain	Drain	Drain		0	3	\$0.00	\$0.00	\$0.00	
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00	
Totals				79.886	79				
				Exempt Acres	4				
				Taxable Acres	75	\$1,455.02		\$109,127	

Page 1 of 1

7/28/23

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **477** KEVIN JUHL 209 SOUTH 3RD ST PO BOX 365 DRAYTON ND 58225-0365

PARCEL # 13-1400000

MP # 477 KEVIN JUHL

TWP/CITY SCHOOL FIRE DEBT 19

ACRES 79.00 DESCRIPTION

SECT-24 TWP-161 RANG-051

N1/2 SE1/4

HISTORY(F6)

PARCEL # 13-1400000 KEVIN JUHL

VALUE RECORD 01 OF 01 *----* *---ASSESSED VALUES----* *--TRUE & FULL VALUES-* ASMT 101 AGRICULTURAL **ASSESSED** 51,836 LAND 103,671 5,184 OWNER BUILDING TAXABLE HSTD HSTD CRD/VET DEEDED ACRES 79.00 103,671 TOTAL TILLABLE ACRES NET TAXABLE 5,184

TILL LAND

DIS VET CODE
DIS VET %
DIS VET VALUE
NOTES

*----**LOT DIMENSION INFORMATION----***
ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

DEEDED

FARM EXP

Parcel Number:

13-0290000

Deeded Acres:

160

Section:

31

Township: Range: 16150

Legal Description:

SW1\4

Taxpayer Information:

JUHL/LYNDON

Remarks:

16041 94TH ST NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	165.438	154	\$1,622.00	\$1,622.00	\$249,788.00
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	. 4	\$0.00	\$0.00	\$0.00
Totals				165.438	160			
				Exempt Acres Taxable Acres	6 154	\$1,622.00		\$249,788

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **96498** LYNDON JUHL 16041 94TH ST NE DRAYTON ND 58225 PARCEL # 13-0290000

MP # 96498 LYNDON JUHL

TWP/CITY SCHOOL FIRE DEBT

13 19

ACRES 160.00 DESCRIPTION SECT-31 TWP-161 RANG-050

SW1\4

OWNR # **44970** FALCO# **5 OTHER** LYNDON & PAMELA JUHL 16041 94 ST NE DRAYTON ND 58225

13-0290000 LYNDON JUHL PARCEL #

---ASSESSED VALUES---- *--TRUE & FULL VALUES-* 118,650 ASSESSED LAND 237,299

TAXABLE 11,865

237,299 HSTD CRD/VET

11,865 NET TAXABLE

VALUE RECORD 01 OF 01

---- ASMT 101 AGRICULTURAL

OWNER HSTD

DEEDED ACRES 160.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET %
DIS VET VALUE **NOTES**

BUILDING

TILL LAND

TOTAL

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2022. F1-RETURN F2-INQUIRY F3-END OF F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Number: 13-1320010

Deeded Acres:

80

Section:

23

Township: 161

Range: 51

Taxpayer Information:

JUHL/LYNDON

Remarks:

Legal Description:

S1/2 NE1/4

16041 94TH ST NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	1130A	HmA	82	75.18	73	\$1,622.00	\$1,622.00	\$118,406.00	
Cropland	1231A	Do	64	5.2	5	\$1,278.00	\$1,278.00	\$6,390.00	
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00	
Waste	Wt.	Wt.	0	0	1	\$56.00	\$56.00	\$56.00	
Totals				80.38	80				
				Exempt Acres	1				
				Taxable Acres	79	\$1,580.41		\$124,852	

7/28/23

16041 94TH ST NE

DRAYTON ND 58225

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **96498** LYNDON JUHL

PARCEL # 13-1320010

MP # 96498 LYNDON JUHL

TWP/CITY SCHOOL FIRE DEBT 19

ACRES 80.00 DESCRIPTION

SECT-23 TWP-161 RANG-051

S1/2 NE1/4

HISTORY(F6)

PARCEL # 13-1320010 LYNDON JUHL

--TRUE & FULL VALUES- *---ASSESSED VALUES----* 59,305 ASSESSED LAND

118,609 BUILDING TAXABLE 5,931

HSTD CRD/VET 118,609 TOTAL

NET TAXABLE 5,931 TILL LAND

VALUE RECORD 01 OF 01 *----*

ASMT 101 AGRICULTURAL HSTD OWNER

DEEDED ACRES 80.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

Parcel Number:

13-1320000

Deeded Acres:

80

Section:

23

Township: Range: 161 51 N1/2 NE1/4

Legal Description:

Taxpayer Information:

JUHL/LYNDON

Remarks:

16041 94TH ST NE DRAYTON ND 58225

Year:

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	67.75	66	\$1,622.00	\$1,622.00	\$107,052.00	
Cropland	1231A	Do	64	12.96	11	\$1,278.00	\$1,278.00	\$14,058.00	
Roads	Road	Road		0	3	\$0.00	\$0.00	\$0.00	
Totals				80.71	80				
				Exempt Acres	3				
				Taxable Acres	77	\$1,572.86		\$121,110	

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **96498** LYNDON JUHL 16041 94TH ST NE DRAYTON ND 58225 PARCEL # 13-1320000

MP # 96498 LYNDON JUHL

TWP/CITY SCHOOL FIRE DEBT
13 19

ACRES

80.00

DESCRIPTION SECT-23 TWP-161 RANG-051

N1/2 NE1/4

OWNR # 44970 FALCO# 5 OTHER LYNDON & PAMELA JUHL 16041 94 ST NE DRAYTON ND 58225

HISTORY(F6)

13-1320000 LYNDON JUHL PARCEL #

--TRUE & FULL VALUES-

LAND 115,054 BUILDING

TOTAL

TILL LAND

115,054

---ASSESSED VALUES----

57,527 **ASSESSED** 5,753 TAXABLE

HSTD CRD/VET

5,753 NET TAXABLE

HSTD

ASMT 101 AGRICULTURAL

80.00

VALUE RECORD 01 OF 01

OWNER

DEEDED ACRES

TILLABLE ACRES

DEEDED

FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE NOTES

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2022

F2-INQUIRY F1-RETURN

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Soils Assessment

Parcel Number: 1

13-1440000

Deeded Acres:

80

Section:

25

Township: Range: 161

51

Taxpayer Information:

JUHL/LYNDON

16041 94TH ST NE

DRAYTON ND 58225

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	I130A	HmA	82	7.795	7.3	\$1,622.00	\$1,622.00	\$11,840.60	
Cropland	1644A	Gr	63	70.704	67.7	\$1,259.00	\$1,259.00	\$85,234.30	
Roads	Road	Road		0	3	\$0.00	\$0.00	\$0.00	
Waste	Wt.	Wt.	0	0	2	\$56.00	\$56.00	\$112.00	
Totals				78.499	80				
				Exempt Acres	3				
				Taxable Acres	77	\$1,262.17		\$97,187	

Legal Description:

E1\2 SE1\4

Remarks:

7/28/23

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **96498** LYNDON JUHL 16041 94TH ST NE DRAYTON ND 58225 PARCEL # 13-1440000

MP # 96498 LYNDON JUHL

TWP/CITY SCHOOL FIRE DEBT
13 19

ACRES 80.00 DESCRIPTION SECT-25 TWP-161 RANG-051 E1\2 SE1\4

HISTORY(F6)

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PARCEL # 13-1440000 LYNDON JUHL

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* 92,328 46,164 ASMT 101 AGRICULTURAL ASSESSED LAND OWNER 4,616 HSTD BUILDING TAXABLE DEEDED ACRES 80.00 92,328 HSTD CRD/VET TOTAL TILLABLE ACRES 4,616 NET TAXABLE DEEDED

TILL LAND

DIS VET CODE DIS VET % DIS VET VALUE NOTES

---- DIMENSION INFORMATION---- ZONING CODE

FARM EXP

LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .202.2. F1-RETURN F2-INQUIRY F3-END OF F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Soils Assessment

Parcel Number:

13-0290000

Deeded Acres:

160

Section:

31

Township: 161 Range: 50 Legal Description:

SW1\4

Taxpayer Information:

JUHL/LYNDON

Remarks:

16041 94TH ST NE DRAYTON ND 58225

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	165.438	154	\$1,622.00	\$1,622.00	\$249,788.00
Drain	Drain	Drain		0	2	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Totals				165.438	160			
				Exempt Acres Taxable Acres	6 154	\$1,622.00		\$249,788

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 96498 LYNDON JUHL 16041 94TH ST NE DRAYTON ND 58225 PARCEL # 13-0290000

MP # 96498 LYNDON JUHL

TWP/CITY SCHOOL FIRE DEBT

DESCRIPTION SECT-31 TWP-161 RANG-050 ACRES 160.00

SW1\4

OWNR # **44970** FALCO# **5 OTHER** LYNDON & PAMELA JUHL 16041 94 ST NE DRAYTON ND 58225

HISTORY(F6)

ENTER PARCEL#/YEAR 13. - / 2022 F3-END OF JOB F9-MP INFO F12-PREV SCREEN F1-RETURN F2-INQUIRY

13-0290000 LYNDON JUHL PARCEL #

--TRUE & FULL VALUES- LAND

237,299

237,299

---ASSESSED VALUES---- 118,650 ASSESSED

11,865 TAXABLE

HSTD CRD/VET

NET TAXABLE

11,865

VALUE RECORD 01 OF 01 *----*

ASMT 101 AGRICULTURAL

HSTD OWNER

DEEDED ACRES 160.00

TILLABLE ACRES DEEDED

FARM EXP

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

BUILDING

TILL LAND

TOTAL

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 13 - / 2022 F2-INQUIRY F1-RETURN

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

Parcel Soils Assessment

Parcel Number:

13-0950005

Deeded Acres:

80

Section:

13

Township:

161

W 1/2 SW 1/4

Legal Description:

Range:

51

Taxpayer Information:

JUHL/LYNDON

Remarks:

16041 94TH ST NE DRAYTON ND 58225

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	39.81	36	\$1,622.00	\$1,622.00	\$58,392.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	3	\$56.00	\$56.00	\$168.00
Totals				39.81	40			
				Exempt Acres Taxable Acres	1 39	\$1,501.54		\$58,560

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # **96498** LYNDON JUHL 16041 94TH ST NE DRAYTON ND 58225 PARCEL # 13-0950005

MP # 96498 LYNDON JUHL

TWP/CITY SCHOOL FIRE DEBT

13 19

ACRES **80.00** DESCRIPTION

SECT-13 TWP-161 RANG-051 W 1/2 SW 1/4

OWNR # **44970** FALCO# **5 OTHER** LYNDON & PAMELA JUHL 16041 94 ST NE DRAYTON ND 58225

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

13-0950005 LYNDON JUHL PARCEL #

VALUE RECORD 01 OF 01 *---ASSESSED VALUES----* *----* *--TRUE & FULL VALUES-* ASMT 101 AGRICULTURAL 27,816 **ASSESSED** LAND 55,632 2,782 HSTD OWNER BUILDING TAXABLE HSTD CRD/VET **DEEDED ACRES** 80.00 55,632 TOTAL TILLABLE ACRES

2,782 NET TAXABLE

DEEDED TILL LAND FARM EXP DIS VET CODE

DIS VET % DIS VET VALUE *----LOT DIMENSION INFORMATION----* **NOTES** ZONING CODE LOT DIMENSIONS

> SOUARE FOOTAGE CALCULATED UNITS

ENTER PARCEL#/YEAR 13. - . . . / 2022 F1-RETURN F2-INQUIRY F3-END OF F3-END OF JOB F9-MP INFO F12-PREV SCREEN

PEMBINA COUNTY Director of Tax Equalization 301 DAKOTA STREET WEST #4 CAVALIER, NORTH DAKOTA 58220 PHONE (701) 265-4697

mwillits@nd.gov

March 10, 2023

Melanie Aeschliman State Supervisor of Assessments 600 E. Boulevard Ave. Dept. 127 Bismarck, ND 58505-0599

Dear Mrs. Aeschliman,

I received your letter dated January 12, 2023 in regard to Pembina County not being compliant in the 2022 Agricultural Land Review completed by your office. You have requested a response to that letter and the steps that Pembina County will be taking to address the concerns. Please find my response to your requests below.

At the March 7, 2023 Pembina County Board of Commission meeting, the commission approved the detailed soil type and land use valuations presented from the reassessment of agricultural land. The commission also approved the implementation of the reassessment valuations into the tax roll system for 2023. Land owners will be given the opportunity to review their soil cards with our office prior to equalization. I have attached the approved 2023 Soil valuations, Land Use and NRCS detailed soils for your review.

Itemized discrepancies and errors including Pembina County's steps for correction:

- 1) True and Full Value: Pembina County has implemented the most current NRCS Web Soil Survey with detailed soil types and classification into our GIS mapping and Prowest Soil Assessment systems. All detailed soils are accounted for and by using the Agricultural Value per Acre for the 2023 Assessment computed by the Agribusiness and Applied Economics Department of NDSU a valuation for each soil type based on PI has been determined under the guidance of Kompleks Assessment Solutions LLC. A breakpoint between cropland and non-cropland was established. PI at 35 and above is considered cropland and 34 and below is non-cropland. Land Use may be applied. True and Full Valuations assessed on soil cards will be the same valuation used to calculate property taxes on statements.
- 2) **Implementation of Soil Modifiers:** Soil modifiers that were recommended by the Pembina County Soil Committee of rocks and flooding were not approved by the County Board of Commission on December 20, 2022. There were no soil modifiers to present to the State Tax Department for approval for 2023. NRCS includes modifiers within the phases of the PI determination. In the summer of 2023, NRCS will be reviewing a

specific area of rock concern to possibly address within the PI. If NRCS determines the need for a project, then it may take up to 3-5 years to adjust any PIs if deemed necessary.

- 3) **Incorrectly measured land use:** In the review of the soils committee and our office many land uses have been adjusted. Land owners will be given the opportunity to review their soil cards. The intention is that any land uses that may have been overlooked will be adjusted if applicable and our office will continue to review during transfers and land owner contact.
- 4) **Incorrect legal descriptions:** Legal descriptions are administered through the Auditor's office from deeds received during transfers. Our office will watch more closely during transfers and other daily reviews and work with the Auditor's office in corrections. Land owner review of soil cards may also bring to our attention parcels that may have incorrect legal descriptions.
- 5) **Arbitrary increase in value:** With the reassessment valuations implemented, parcels will only be updated after the certified assessment valuations are received from the state tax office and equalization. Splits and combined parcels throughout the year will use the valuation certified to the state and will be updated the following year according to soil type and soil classification using a detailed soil survey.
- 6) **Inequity created due to "Land Use" classification:** "Land Use" has been reviewed by the soil committee and our office. As previously stated, soil cards will be sent to land owners for the opportunity to review land use. With the reassessment and continued review, the intention is that land use will be applied fairly and equitably throughout the county.

Pembina County will be meeting with your office. Our belief is that after the reassessment implementation, soils committee review and continued review by our office and land owners is that Pembina County will be within compliance. If any other issues need to be addressed during our conversation with your office know that we will address those upon request.

Respectfully,

Mikka Willits Director of Tax Equalization Attachments

Cc: Kompleks Assessment Solutions LLC

PEMBINA COUNTY 301 DAKOTA STREET WEST #4 CAVALIER, NORTH DAKOTA 58220 PHONE (701) 265-4697 Fax (701) 265-4876 lkeney@nd.gov

June 20, 2023

Shelli Myers State Supervisor of Assessments 600 E. Boulevard Ave. Dept. 127 Bismarck, ND 58505-0599

Dear Mrs. Myers:

This is a follow-up to your phone call of June 14, 2023, regarding Pembina County and the steps that Pembina County has taken regarding the 2022 Agricultural Land Review.

The discrepancies and errors including Pembina County's corrective action are listed below:

- 1. True and Full Value: All detailed soils are accounted for and by using the Agricultural Value per Acre for the 2023 Assessment computed by the Agribusiness and Applied Economics Department of NDSU. We did have 25 parcels that we had to revert to the 2022 values because those landowners felt they did not receive their Notice of Increase in Real Estate Assessment in a timely manner.
- 2. Implementation of Soil Modifiers: There were no soil modifiers to present to the State Supervisor of Assessments for approval for 2023. Pembina County does have a soils committee and we will be working with them regarding soil modifiers for the 2024 tax year.
- 3. Incorrectly measured land use: In a review done by the soils committee and our office many land uses have been adjusted. Landowners were allowed to review their soil cards.
- 4. Incorrect legal descriptions: Legal descriptions are administered through the Auditor's office from deeds received during transfers. Our office has been watching more closely during the transfers and will work with the Auditor's office on corrections.

- **5. Arbitrary increase in value:** With the reassessment valuations implemented, parcels will only be updated after the certified assessment valuations are received from the state tax office and equalization.
- 6. Inequity created due to "Land Use" classification: "Land Use" has been reviewed by the soils committee, our office, and the land owners. With the reassessment and continued review, the intention is that land use will be applied fairly and equitably throughout the County.

I am attaching a copy of the land uses approved by the commission for the tax year 2023. If you need further documentation or have any questions, our office will be happy to supply that information to you.

Respectfully Submitted,

Lisa Keney Pembina County Assessor

rejection of modifiers

The following are "unofficial minutes" subject to change at the next meeting.

BOARD OF PEMBINA COUNTY COMMISSIONERS PROCEEDINGS

www.pembinacountynd.gov

January 3, 2023

9:00 AM

Board of Pembina County Commissioners met in the Commissioners Meeting Room of the Courthouse. Chairperson Benjaminson called the meeting to order at 9:00 AM.

Roll call: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, and Darin Otto. Absent: Andrew Cull, who is attending the Weed Conference in Bismarck. A quorum was declared.

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to approve the agenda with the following changes/additions: State's Attorney salary, Human Resources, the 2023 Fire Sprinkler Inspection Contract with Dakota Fire Protection and a request for a duplicate warrant. All voting in favor; motion carried.

Auditor informed the Commission of corrections needed to the December 20, 2022 minutes. The corrections to the minutes are underlined and bold.

Commission discussed the Soils Committee modifier recommendations made at the December 6, 2022 meeting. Soils Committee members Camburn Shephard, Robert Vivatson, Nick Heuchert and Curt Christenson were in attendance. Also in attendance was Certified Assessor Zelda Hartje, Mikka Willits and Lisa Wieler from the Tax Office, and Jordaan Thompson-Larson, NRCS Representative. Others in attendance were Loren Estad, Dave Moquist, Donald Heuchert, Joshua Heuchert and Darren Olafson. A letter from Kaylyn Dalsted, which was presented to the Commission, was read. The letter is requesting Camburn Shephard be removed as Chairman of the Soils Committee. Curtis Christenson requested the letter be thrown out. Chairperson Benjaminson stated the letter is a matter of record and cannot be thrown out. Chairperson Benjaminson stated the purpose of the meeting is to accept or reject the Soils Committee modifier recommendations and called for a motion to accept or reject the recommendations. Motion made by Darin Otto to accept the recommendations of the Soils Committee. Motion dies due to lack of a second. Discussion followed. Jordaan Thompson-Larson explained how the NRCS determines the Productivity Index, frequently flooded versus occasionally flooded land, and land management decisions. Ms. Thompson-Larson also stated at this point there is no statistical data available to allow NRCS to reduce the PI index on certain properties. NRCS will review properties beginning in the summer of

10/CHOR of Modylor

2023. Motion made by Blaine Papenfuss to reject <u>all modifiers recommended by</u> the Soils Committee. Second by Andrew Cull. <u>3 Commissioners voted yes and 2</u> Commissioners did not vote. <u>Motion carried.</u>

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to approve the December 20, 2022 meeting minutes with the above noted corrections. All voting in favor; motion carried.

Auditor/Treasurer, Linda Schlittenhard, presented the Pledge of Assets and List of Depositors of Pembina County funds. Motion to approve the Pledge of Assets and Depositors as presented made by Darin Otto and second by Blaine Papenfuss. All voting in favor; motion carried.

Pembina County JDA minutes of September 14, 2022 and November 9, 2022 were reviewed.

Commission reviewed the list of accounts receivable for year-end 2022. There are no outstanding receivables for townships. Outstanding receivables owed by cities amounts to \$23,860.74. Outstanding receivables for private work totals \$2,290.10. The total outstanding as of December 30, 2022 is \$26,150.84. Motion made by Blaine Papenfuss and seconded by Darin Otto to add the outstanding amounts on delinquent accounts as a special assessment on their 2022 taxes and to inform Devin to do no further business with anyone having an outstanding balance until it has been paid in full. All voting in favor; motion carried.

Auditor informed the Commission all the Board appointments made at the December 20, 2022 meeting were returned except for the appointment of Jeff Watts to the JDA Board. Auditor will contact Mr. Watts prior to the Commission making another appointment.

Commission reviewed the ND Department of Transportation Certification of Local Match for Bridge Inspection/Load Rating form for Project BRC-BRS-0099(015) PNC 23409. The form certifies that Pembina County provided non-federal funds from the Road and Bridge Levy to cover Pembina County's 19.07% match. Motion made by Laverne Doyle and seconded by Blaine Papenfuss to authorize the Chairperson to sign the certification as presented. All voting in favor; motion carried.

Motion made by Blaine Papenfuss and seconded by Darin Otto to approve the year end claims. All voting in favor; motion carried.

Commission reviewed the salary information for Garret Fontaine, Pembina County States Attorney, provided by Tanya Wieler, Human Resources. Commission also reviewed a letter from Garret Fontaine regarding Tanya's recommendations. Motion made by Laverne Doyle to start Mr. Fontaine at a Step 7 on the 2023 pay scale. Second

by Blaine Papenfuss. Discussion followed. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes. Motion carried.

Commission reviewed the 2023 Fire Sprinkler Inspection Contract, with Dakota Fire Protection, for the Law Enforcement Center. Motion made by Laverne Doyle and seconded by Blaine Papenfuss to authorize the chairman to sign the contract as presented. All voting in favor; motion carried.

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to authorize the Chairperson to sign the Request for a Duplicate Warrant received from John Emerson, Joliette Township Clerk/Treasurer. Discussion followed. All voting in favor; motion carried.

Commission reviewed the December payroll and claims. Motion made by Blaine Papenfuss and seconded by Darin Otto to approve the consent agenda as presented. All voting in favor; motion carried.

Discussion was held at the December 20, 2022 meeting regarding advertising for a full time Human Resource employee. Auditor is requesting a motion be made authorizing the position. Motion made by Blaine Papenfuss and seconded by Laverne Doyle to advertise for a full time Human Resource Director. Roll call vote: Jim Benjaminson - yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes. Motion carried.

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 11:00 AM.

The following are "unofficial minutes" subject to change at the next meeting.

BOARD OF PEMBINA COUNTY COMMISSIONERS PROCEEDINGS

www.pembinacountynd.gov

January 17, 2023

9:00 AM

Grad & dard

Board of Pembina County Commissioners met in the Commissioners Meeting Room of the Courthouse. Chairperson Benjaminson called the meeting to order at 9:00 AM.

Roll call: Jim Benjaminson, Blaine W. Papenfuss, Darin Otto, and Andrew Cull. Absent: Laverne Doyle. A quorum was declared.

Motion made by Blaine Papenfuss and seconded by Darin Otto to approve the agenda with the following changes/additions: JDA Board appointment update, Lunseth Plumbing & Heating bids for the heating system upgrade, raffle permit request, meeting in Walsh County related to the proposed correctional center and the cancellation of Jim Martini's appointment. All voting in favor; motion carried.

Motion made by Darin Otto and seconded by Blaine Papenfuss to approve the January 3, 2023 meeting minutes as presented. All voting in favor; motion carried.

Mikka Willits, Tax Director, discussed land use modifiers for the 2023 tax year. Others in attendance were Loren Estad, David Moquist, Donald Heuchert, and Robert Vivatson. The tax office is recommending approval of the following land use modifiers: legal drains, woodland, shelterbelts, permanent water areas, maintained roads, cemeteries, non- active gravel pits, pipelines if the land is unable to be farmed, railroad tracks, farmstead (approximately 2 acres) and permanently fenced in pasture. If soils types are more beneficial to the landowner, the land use modifier should not be applied, nor should they be applied to non-cropland. Ms. Willits also discussed the two programs, Native Woodland (NWL) and Government Easement ((WSE), which Pembina County currently allows a property tax benefit for and land use modifier valuations. Motion made by Darin Otto and seconded by Blaine Papenfuss to approve the land use modifiers as presented, including the NWL and WSE, for the 2023 tax year. Discussion followed on the difference between the modifiers presented by the Soils Committee and the land use modifiers. All voting in favor; motion carried.

Commission reviewed the ND Department of Transportation Certification of Local Match for Bridge Inspection/Load Rating form for Project BRC-BRS-0099(011) PNC 22818. The form certifies that Pembina County provided non-federal funds from the Road and

Bridge Levy to cover Pembina County's 19.07% match. Motion made by Andrew Cull and seconded by Blaine Papenfuss to authorize the Chairperson to sign the certification as presented. All voting in favor; motion carried.

Missy Morden, Clerk/Recorder, presented SB 2277 and reviewed information concerning legislation to transition all contracted Clerk of Court offices to State offices. The North Dakota Association of Counties and North Dakota County Commissioner Association feel the transition of contract county offices to State offices, without further study, could potentially limit public access to the court system and create a substantial financial impact to the State and county. Resolution 2022-02 is related to support for a study of the Clerk of Courts structure. Ms. Morden included adopted resolutions from three counties opposing Legislation making their County Clerk of Courts' office a State office. Motion made by Andrew Cull and seconded by Blaine Papenfuss to adopt a resolution opposing SB 2277, the transition of all contracted county Clerk of Courts' offices to State offices. Roll call vote: Jim Benjaminson – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Auditor contacted Jeff Watts regarding his appointment to the JDA Board. Mr. Watts stated he is not interested in the appointment and suggested the Commission consider appointing Sherri Cavattini, the new Pembina City Auditor to the JDA Board. Ms. Cavattini will begin her duties on January 30, 2023. Motion made by Blaine Papenfuss and seconded by Darin Otto to appoint Sherri Cavattini to a three (3) year term to the JDA Board. All voting in favor; motion carried.

Terry Meidinger met to discuss the salary for Chief Deputy Marcus Ramsay. Terry is requesting a 2 step increase for Chief Deputy Ramsay because of the additional duties he has been assigned. Motion made by Andrew Cull and seconded by Blaine Papenfuss to leave the Chief Deputy salary as approved in the final budget. All voting in favor; motion carried.

Water Board members Donald Kemp. Randall Emanuelson, Ted Juhl and Bill Gunderson, LuAnn Kemp, Water Board Secretary, Rob Fleming, Water Board Attorney, and Zach Hermann, Paul LaClaire, and Greg Thielman, Houston Engineering met to update the Commission on several projects. Paul updated the Commission on the joint projects between the Water Board and Pembina County, including the Tongue River Cut-off and the Tongue River Snagging & Clearing projects. Paul also updated the Commission on Drain 81, Drain 66, and drain cleanouts, through FEMA, after the spring flooding. Zach presented updates on Bourbanis Dam, the Park River Joint Water Board, and the dam rehab projects on Olson Dam, Senator Young Dam, Bourbanis Dam and Herzog Dam. LuAnn informed the Commission of upcoming construction projects, including Drain 82 and Drain 34.

Raffle permit request received from Tri-County Trail Riders. Motion made by Darin Otto and seconded by Blaine Papenfuss to approve the request as presented. All voting in favor; motion carried.

Devin Johnson, Highway Superintendent, and Jeff Daley, Kadramas, Lee & Jackson, updated the Commission on the bid letting for the two structures on County Road 4. The bids came in much higher than anticipated, partly due to the availability of box culverts. Jeff discussed additional alternatives to box culverts. The Commission has two options. One option is to award the contract. The other option is to reject the bid and rebid the projects using another alternative. Motion made by Blaine Papenfuss and seconded by Andrew Cull to reject the bid and rebid the project. All voting in favor; motion carried. Jeff discussed the 17 structures that are scheduled for rehab and one structure scheduled for replacement. North Dakota Department of Transportation requires an RFP process be done for these project. The county will combine the replacement structure and rehab structures under one RFP.

Commission reviewed the two bids received from Lunseth Plumbing & Heating for all labor and material to upgrade the existing radiators for the heating system upgrade. Option #1 includes replacing 50 existing pneumatics valves and 27 thermostats with all new pneumatic actuators and thermostats, while reusing the copper tubing system, with new plastic tubing and fittings to actuators and thermostats. The copper tubing systems will be pressure tested. The cost for Option #1 is \$100,000.00. Option #2 includes the replacement of the 50 existing pneumatics valves and 27 thermostats with electric actuators and thermostats. The new actuators and thermostats are open/close and the wire will be run in wiremold. The cost for Option #2 is \$143,000.00. There are two alternate options for Option #2: Alt 1: Change thermostats to Wi-Fi thermostats for an additional \$1,700.00. This option cannot be combined with Alt 2. Alt 2: Change thermostats to proportional control for an additional \$14,000.00. This option cannot be combined with Alt 1. Motion made by Blaine Papenfuss and seconded by Andrew Cull to accept the Option #2 bid, with no alternative options. Roll call vote: James Benjaminson - yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Jim Martini cancelled his appointment.

Billie Jo Swift unable to attend.

Commission reviewed the claims. Motion made by Blaine Papenfuss and seconded by Darin Otto to approve the consent agenda as presented. All voting in favor; motion carried.

Samantha Diemert updated the Board on FEMA reimbursements for the spring flooding. Samantha discussed the email sent by Scott Heck, reviewed at the December 6, 2022 meeting, stating the 911 Advisory Board/LEPC Task Force, which is already an

appointed Board, could be used versus forming a new committee. Samantha stated she still has not received any information on the concerns within the dispatch department presented at the December 6, 2022 meeting. Samantha has reached out to the individuals that were in attendance and has not received any information, and stated, once again, that she cannot correct concerns unless she is aware of what the concerns are. Samantha feels the portfolio holder for the Sheriff Department and Dispatch should be the individual on the 911 Advisory Board/LEPC Task Force. Samantha requested the Board consider replacing Jim Benjaminson on the 911 Advisory Board/LEPC Task Force with the department portfolio holder, Darin Otto. Decision tabled to the February 7, 2023 meeting. Samantha informed the Commission that Bryan Papenfuss was offered flex part time hours but chose to resign his position and accepted a position with Unity Medical in Grafton.

Motion made by Darin Otto and seconded by Andrew Cull to recess the meeting for 1 hour to allow the Commission time to tour the new LOAN (Love One Another Now) facility. All voting in favor; motion carried. Meeting recessed at 11:23 AM.

Meeting reconvened at 12:33 PM.

Lorna Ratchenski and Betty Paton lead the tour of the LOAN facility, providing a brief history of how the program started and has grown, statistics on the number of individuals served, and generous donations received from various businesses and organizations. Lorna and Betty also shared several heartwarming stories they have witnessed that ensure the program is both needed and appreciated. The LOAN program is run strictly by volunteers who work extremely hard to make sure the program can continue.

The Commission was invited, by the Walsh County Jail Committee, to attend an informational meeting presented by the Samuels Group, made up of architects and planners, who will present the study, planning, design and different avenues Walsh County may want to take in terms of financing and management of a new correctional facility. Walsh County is hoping to partner with surrounding counties and Pembina County has expressed an interest in the project. The meeting is scheduled for 4:30 PM today in the Farmer's Room of the Walsh County Courthouse. There is a Zoom link available if the Commission is unable to attend in person.

Motion made by Blaine Papenfuss and seconded by Darin Otto to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 12:35 PM.

PEMBINA COUNTY EQUALIZATION OFFICE 301 DAKOTA STREET WEST #4 CAVALIER, NORTH DAKOTA 58220 PHONE (701) 265-4697

Dear Pembina County Agricultural Landowner,

In an effort to maintain transparency with tax payers and compliance with the state, please find enclosed a soil card(s) based on the most current NRCS Web Soil Survey and 2023 valuations as certified to the State Tax Department by the Agricultural and Economics Department of NDSU per N.D.C.C. § 57-02-27.2 for your review. You will also find a summary of your parcels reflecting the 2022 True & Full valuation and proposed 2023 True & Full valuation. Those values are not finalized until local, county and state equalization. Per N.D.C.C. § 57-02-53 an increase in assessment does not mean property taxes on the parcel will increase. The local cities, townships, schools, fire, county and nongeneral funds have the authority in regard to the mill rates.

Review your soil card(s) and contact our office <u>no later than March 31, 2023</u> if you feel a "Land Use" may need to be applied, or removed, from a specific parcel. <u>Documentation may be requested as part of the review process.</u> Please also double check the <u>legal description</u> is correct for each specific parcel.

The following is a list of the 2023 approved "Land Uses" that may be considered for application:

- 1. Drains Legal Drains determined by the Water Board
- 2. Woodland Trees/Forests
- 3. Shelterbelt Trees used as shelterbelt
- 4. Water Permanent/Misc. water areas
- 5. Roads Maintained state, county and township roads
- 6. Cemetery Cemetery
- 7. Gravel Pit Gravel Pits (IGp), non-active (If active may be commercial)
- 8. Pipeline New pipeline (The soils committee determined most are farmed)
- 9. Railroad Railroad tracks (Land underneath is owned by landowner and non-productive. Railroad is centrally assessed by state, unless lease site)
- 10. Farmstead Approximately 2 acres determined for farmstead, not prior pasture or cropland. Case by case as some may be less or more acres. (May include residential/commercial land.)
- 11. Pasture Permanently fenced in areas used for grazing livestock on a regular basis, not in rotation with crops, hayed, or used for recreational purposes. Pasture is considered non-cropland. (Pasture and rangeland may be combined as grazing.)
- 12. Waste Land deemed too poor to raise a crop or graze livestock.
- 13. Native Woodland Program (NWL) Determined by the State Forestry Department with application and approval. (Not less than 10 acres.)
- 14. Government Easement Program (WSE/EWP/WRP) Determined by NRCS by application and approval.

You may make an appointment to review your parcel if you feel there is a discrepancy in the application of "Land Use", or legal description at 701-265-4697. If you do not contact the office by March 31 we will move forward with this information for 2023.

If you have a discrepancy in regard to the Productivity Indices (PI) you may challenge through NRCS. A copy of the NRCS Guideline to Soil Survey Challenge and link to the NRSC Web Soil Survey website are available online on the PC website: https://pembinacountynd.gov/county/departments/tax-equalization/

Sincerely,

Pembina County Equalization Office

PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

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THURSDAY, JUNE 8, 2023

9:00 AM

Pembina County Board of Equalization met at 9:00 AM in the Commissioner's Meeting Room of the Courthouse.

Chairperson Benjaminson called the meeting to order at 9:00 AM.

Roll call: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, and Darin Otto. Absent: Andrew Cull. A quorum was declared.

Lisa Wieler, Deputy Tax Director/GIS Specialist, Lisa Keney, County Assessor, Zelda Hartje and Carmen Augustin, Certified Assessors, and Todd Morgan, Walsh County Record, also in attendance. Also attending: Jane & Jeff Stevenson, Merton Beaudrie, Vernon Symington, David Moquist, Andy Moquist, Don Heuchert, Roberta Cox, Sharon Laxdal, Ted Juhl, Naomi Myrdal, Darren Olafson, Loren Estad, Robert Olgeirson, Orville Simundson, Cindy DuBois, William Wagner, Clarence Boettger, Mark Myrdal, Charles Hart, Larry DuBois, Kevin Sharp, Camburn Shephard, and Robert D. Vivatson.

Chairperson Benjaminson read a brief review of NDCC 57-02-27.2 (9) and notified those in attendance that soil modifiers were not approved by the county for tax year 2023, therefore they were not approved at the state level. Several land use modifiers were approved along with the Native Woodland and Government Easement programs for tax year 2023. Each individual that has an appeal will be allowed three minutes to state their reason for the appeal.

101-7232 CITY EQUALIZATION

City equalization meeting called to order at 9:03 AM.

Chairperson Benjaminson asked if there were any individuals present for an appeal through one of the cities and began calling the name of each city.

BATHGATE CITY

No individuals appeared for Bathgate City.

HENSEL CITY

No individuals appeared for Hensel City.

CAVALIER CITY

No individuals appeared for Cavalier City.

CRYSTAL CITY

No individuals appeared for Crystal City.

DRAYTON CITY

No individuals appeared for Drayton City.

HAMILTON CITY

No individuals appeared for Hamilton City.

MOUNTAIN CITY

No individuals appeared for Mountain City.

NECHE CITY

Vernon Symington of Neche City stated an addition was added to his factory in the City of Neche and is wondering if the valuation of the addition has been added to his assessment for tax year 2023. The tax office will verify and respond back to Mr. Symington.

PEMBINA CITY

No individuals appeared for Pembina City.

ST THOMAS CITY

Carmen Augustin, St Thomas City Assessor, asked about a property owner in the City of St Thomas that applied for a 2 year exemption on a new home. Carmen is wondering if that will be addressed at this meeting. Ms. Keney stated she just received the City of St Thomas Equalization minutes yesterday so the request will be addressed at the June 20, 2023 Commission meeting.

WALHALLA CITY

No individuals appeared for Walhalla City.

Lisa Keney began by thanking the assessors for all of their hard work, stating they did a fantastic job valuing homes using the new Vanguard manual.

Total sales ratio of all residential properties sold in 2022 shows a median ratio of 90.1%. There were 71 residential sales in the sales ratio study. The total residential

<u>adjusted ratio</u> after local equalization for Pembina County is <u>93.2%</u> for 2023, which puts Pembina County within the accepted tolerance of 90%-100%.

The sales ratio study for Pembina County shows a median ratio of 91.0% for commercial properties. There were 49 useable commercial sales. The <u>adjusted Commercial Sales Ratio</u> for 2023 is <u>95.9%</u>, which puts Pembina County within the accepted tolerance of 90%-100%.

The County Board of Commission approved the new agricultural valuations based on the Productivity Index for 2023. The 2023 recommended average value per acre for agricultural land, as computed by the Agribusiness and Applied Economics Department of NDSU is \$1,328.90. The State Board of Equalization has set the **tolerance** for 2023 between 90-100%. Pembina County's average value per acre is \$1,343.95, which puts Pembina County at 101.12% which is above the **tolerance** of 90%-100% set for agricultural land.

In 2022, there were 45 (last year 33) applicants that qualified for the Disabled Veteran's Credit program. We were <u>reimbursed by the state general fund to the amount of \$31,550.05 (last year \$22,576.57) for this credit.</u>

In 2022, Pembina County had 116 (last year 114) applicants that qualified for the Homestead Credit program. We were <u>reimbursed by the state general fund to the amount of \$61,949.87 (last year \$54,822.45) for this credit.</u>

The Tax Office has received all of the Equalization meeting minutes from every city and every township with the exception of Hamilton Township.

State Board of Equalization is August 8, 2023, in the Coteau Room of the State Capital in Bismarck, starting at 8:30 am.

At this time Ms. Keney is recommending no changes for the residential or commercial properties as Pembina County is within the required tolerance level.

101-7233 RESIDENTAIL & COMMERCIAL VALUATIONS APPROVED WITH NO CHANGES Motion made by Darin Otto and seconded by Blaine Papenfuss to accept the city residential and commercial valuations as presented. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes. Motion carried.

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to adjourn City Equalization. All voting in favor; motion carried. City Equalization adjourned at 9:30 AM.

101-7234 TOWNSHIP EQUALIZATION

Township Equalization meeting called to order at 9:30 AM.

Roll call vote: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, and Darin Otto. Absent: Andrew Cull. A quorum was declared.

Landowners in attendance for Township Equalization are Jeff & Jane Stevenson, Merton Beaudrie, David Moquist, Andy Moquist, Don Heuchert, Roberta Cox, Sharon Laxdal, Ted Juhl, Naomi Myrdal, Darren Olafson, Loren Estad, Robert Olgeirson, Orville Simundson, Cindy DuBois, Clarence Boettger, Mark Myrdal, Charles Hart, Larry DuBois, Kevin Sharp, Camburn Shephard, and Robert D Vivatson.

Chairperson Benjaminson read a brief review of NDCC 57-02-27.2 (9) again due to additional individuals attending the meeting and notified those in attendance that soil modifiers were not approved by the county for tax year 2023, therefore they were not approved at the state level. Several land use modifiers were approved along with the Native Woodland and Government Easement programs for tax year 2023. Each individual that has an appeal will be allowed three minutes to state their reason for the appeal.

Ms. Keney gave a brief summary of the agricultural land. . The 2023 recommended average value per acre for agricultural land, as computed by the Agribusiness and Applied Economics Department is of NDSU is \$1,328.90. The State Board of Equalization has set the **tolerance** for 2023 between 90-100%. Pembina County's average value per acre is \$1,343.95, which puts Pembina County at 101.12% which is above the **tolerance** level set for agricultural land.

Chairperson Benjaminson informed the landowners they would be allowed 3 minutes to present their appeal.

AKRA TOWNSHIP

Jeff and Jane Stevenson appeared to appeal their valuation on Parcels 01-0420000, 01-0420020, 01-0480000, and 01-1320000. Mr. Stevenson is asking why the Commission chose to add the Watershed Easement program as a land use modifiers but does not have all programs offered as land use modifiers. Jeff would like to see all programs added to the land use modifiers to equalize all programs.

David Cook (01-0130000, 01-0120000, 01-0710000, 01-0200000, 01-0180000) did not appear at County Equalization.

ADVANCE TOWNSHIP

Carmen Augustin, Advance Township Assessor, and Merton Beaudrie, Advance Township resident, informed the Commission that the Notice of Increase provided to the taxpayers did not meet the timeline set by NDCC. Mr. Beaudrie feels that since the notice was not received in a timely manner the increase should not be allowed for tax year 2023.

Hod Schurman on behalf of Anna Schurman (02-1470000); David Cook (02-0390000 & 02-0350010); David McCurdy (02-0060000 & 02-0610000) and Darrin Longtin (02-1660000) did not appear at County Equalization.

BATHGATE TOWNSHIP

No appeals received. No individuals appeared for County Equalization.

BEAULIEU TOWNSHIP

Orville Simundson stated he was here to listen and will keep any complaints for later.

Orlando Rollefstad (04-1810000); Joyce Hanson (04-1600000) and Kelly Johnson (04-2030000, 04-2040005, 04-2560000, 04-2560005, 04-2580000) did not appear at County Equalization.

CARLISLE TOWNSHIP

Scott Gunderson (05-3340000, 05-3320000, 05-2630010, 05-2630000, 05-2760000, 05-2750000) and Paul Gunderson (05-2030005, 05-2860005) did not appear at County Equalization.

CAVALIER TOWNSHIP

Larry DuBois, Cavalier Township resident, stated he had attended the Cavalier Township Equalization meeting, who approved his request for valuation changes on Parcel 06-1750000, 06-1760000, 06-1730000. Ms. Keney explained that Mr. DuBois' appeals were involving land use and they have been adjusted by the County Tax Office.

Lynn Ault (06-2310000); Corene Vaughn (06-4350010); and Katie Werner did not appear at County Equalization. Ms. Keney stated Corene Vaughn's concern has been addressed and corrected by the Tax Office and Katie Werner's concerns will be addressed by the Tax Office.

CRYSTAL TOWNSHIP

Camburn Shephard on behalf of Jane Shephard (07-1760000, 07-1770000, 07-1790000, 07-1800000), asked if the appeals he made at the township were fixed. Ms. Keney explained if the appeals involved land use they were adjusted, but if they involved soil modifiers they could not be adjusted.

Darren Olafson (07-0290000) was present but did not speak at County Equalization.

Dianne Goodoien (07-1940000) did not appear at County Equalization.

DRAYTON TOWNSHIP

No landowners that appealed at the Township Equalization meeting appeared at County Equalization.

ELORA TOWNSHIP

No landowners appealed at the township meeting. No individuals appeared for County Equalization.

FELSON TOWNSHIP

Bill Wagner (10-2860000) is appealing soil modifiers which were not approved by the Commission or State Supervisor of Assessments.

Randall & Marion Wagner (10-3420010, 10-0320000, 10-3130000, 10-3270000, 18-2760010, 18-2720000) did not appear at County Equalization. Note that two of these parcels are located in Neche Township (18-2760010 & 18-2720000).

GARDAR TOWNSHIP

Mark Myrdal (11-0640000, 11-2090000, 11-2100000, 11-2180000) is appealing soil modifiers which were not approved by the Commission or State Supervisor of Assessments. Mr. Myrdal asked how absentee landlords would have the ability to appeal their parcels.

Robert Olgeirson, Gardar and Thingvalla Township resident, asked why numbers differ on the soils assessment sheets versus the Notice of Increase paperwork. A parcel number was not included in the Gardar Township Equalization minutes.

Naomi Myrdal stated she has parcels she would like to appeal, however there is no mention of Naomi appealing at the Gardar Township Equalization meeting.

Sharon Laxdal (11-1860000, 11-0970000) is appealing soil modifiers and is requesting the Commission reconsider soil modifiers for tax year 2024.

Don Heuchert asked if a meeting could be scheduled with the State Supervisor of Assessments regarding the issues in Pembina County. Mr. Heuchert did not present any

parcel numbers to be appealed at the Gardar Township Equalization meeting. Ms. Keney will reach out to the state and see what dates would work for them to meet with Pembina County.

Camburn Shephard (11-3120000, 11-3080000, 11-3120000) is appealing soil modifiers.

Curtis Olafson and Darren Olafson (11-0110000, 11-0080000) are appealing soil modifiers. Mr. Olafson cited NDCC 57-12-01.

Travis Bell (11-0140000, 11-0130000, 11-0150000) is requesting land use adjustments but did not appear at County Equalization. Ms. Keney stated the Tax Office would be able to make the adjustments since he is requesting a land use adjustment.

Rosemarie Myrdal (11-1730000, 11-1760000, 11-1790000, 11-1910000, 11-1940000, 11-1950000, 11-2010000, 11-2030000, 11-2060000, 11-2120000, 11-2190000, 11-2940000) is appealing soil modifiers. Ms. Myrdal did not appear at County Equalization.

HAMILTON TOWNSHIP

No appeals were presented at the township meeting. No individuals appeared for County Equalization.

JOLIETTE TOWNSHIP

Ted Juhl discussed flood soil modifiers which were not approved by the County or State Supervisor of Assessments. No specific parcels were presented in the Joliette Township Equalization minutes.

Charlie Hart discussed flood soil modifiers. No specific parcels were presented in the Joliette Township Equalization meeting minutes.

LAMOURE TOWNSHIP

No appeals received at the township meeting. No individuals appeared for County Equalization.

LINCOLN TOWNSHIP

Ted Juhl discussed flood soil modifiers. No specific parcels were presented in the Lincoln Township Equalization minutes.

LODEMA TOWNSHIP

Carmen Augustin, Lodema Township Assessor, explained the procedures for appeals. No appeals were presented at the Lodema Township Equalization meeting. No individuals appeared for County Equalization.

MIDLAND TOWNSHIP

No appeals received at the township meeting. No individuals appeared for County Equalization.

NECHE TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

PARK TOWNSHIP

Loren Estad, Park Township Clerk, representing Park Township stated the Park Township Equalization Board approved a 5% increase over 2022 valuations and approved soil modifiers. Ms. Keney stated if the concerns were land use adjustments they could be reviewed, but soil modifiers were not approved.

Carmen Augustin, Park Township Assessor, discussed the Notice of Increases sent out by the Tax Office not being sent in a timely manner.

Allen Anderson (19-0010000, 19-0020000, 19-0030000, 19-0050000, 19-0160000, 19-0170000, 19-0660000) did not appear at County Equalization.

Roger Olafson (19-1090000, 19-1100000, 19-1590000, 19-1600000) was in attendance but did not speak at County Equalization.

Curtis Olafson (19-1580000) did not appear at County Equalization.

Darren Olafson (19-1630000) was in attendance but did not speak on this specific parcel.

PEMBINA TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

ST JOSEPH TOWNSHIP

Bill Wagner (21-0580000, 21-0600000) is appealing soil modifiers.

Dorothy LaCoste (21-1420000) questioned the valuation on the parcel. Ms. LaCoste did not appear at County Equalization.

ST THOMAS TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

THINGVALLA TOWNSHIP

Roberta Cox discussed the increase on her property in Thingvalla Township but did not state a parcel number and did not appear at the township meeting. Her concern is not for now, but is wondering what will happen in the future.

Darren Olafson stated Thingvalla Township Equalization is recommending the Commission retain the 2022 valuations or do a 5.25% increase on the 2022 valuations. Zelda Hartje, Thingvalla Township Assessor, stated the townships are looking for a County Equalization decision so they can appeal at the State Board of Equalization.

Camburn Shephard is appealing soil modifiers and wants to know what the Board's decision will be so he can prepare for State Equalization. Camburn stated each parcel needs to be addressed separately.

Don Heuchert stated the Board has to either follow the NDCC or throw everything out.

Roger Olafson (23-1060000, 23-1080000, 23-2050000, 23-2060000) is appealing soil modifiers. Mr. Olafson was present but did not speak at County Equalization.

Olafson Brothers (23-2910000, 23-2910030) is appealing soil modifiers but did not appear at County Equalization.

Dale Anderson (23-0170000) is appealing soil modifiers but did not appear at County Equalization.

Dennis Biliske (23-2030010, 23-0130000) is appealing soil modifiers but did not appear at County Equalization.

Darren Olafson (23-1150000, 23-1930000, 23-1950000) is appealing soil modifiers. Mr. Olafson was present but did not speak on this specific parcel.

Curtis Olafson (23-2950000, 23-2960000) is appealing soil modifiers but did not appear at County Equalization.

Waldemer Melsted (23-2420000) is appealing soil modifiers but did not appear at County Equalization.

Robert Olgeirson (23-2600000, 23-2630000, 23-2640000, 23-2650000, 23-2750000) is appealing soil modifiers. Mr. Olgeirson was present but did not speak at County Equalization.

Rick & Elma Hannesson (23-2150000) are appealing soil modifiers but did not appear at County Equalization.

Judith Geir (23-2330000, 23-2350000, 23-2370000, 23-2380000, 23-2590010, 23-2610000) is appealing soil modifiers but did not appear at County Equalization.

Catherine Booth (23-0910000) is appealing soils modifiers but did not appear at County Equalization.

John Hjaltalin (23-1330000) is appealing soil modifiers but did not appear at County Equalization.

WALHALLA TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

Ms. Keney is recommending the 10% valuation reduction for access on all residential properties approved by Pembina Township be denied due to the lack of information Ms. Keney is recommending the original valuations presented by the assessor be implemented.

Ms. Keney is also recommending no changes for residential and commercial properties in the townships since Pembina County is within the required tolerance levels. Since Pembina County is above the tolerance level on agricultural land Ms. Keney is recommending a 5% decrease across the county on all agricultural land, which would put Pembina County at 96% and within the required tolerance levels.

Commissioner Otto asked if the 5.25% increase over the 2022 valuations, recommended by several landowners, would bring us in compliance. Ms. Keney stated it would not bring us into compliance with the state since Pembina County would not be implementing the Productivity Index required to determine soils valuations.

Commissioner Doyle requested Ms. Keney contact the State Tax Office to set up a meeting as soon as they would be available.

Carmen Augustin feels the consensus of everyone is that things are not equal. Carmen stated this will take some time, possibly 3 -4 years to get things on track and asked that everyone realize all changes will not happen overnight.

Darren Olafson discussed the 5.25% increase recommended by NDSU over the 5% decrease on the 2023 valuations. Mr. Olafson asked what percentage would bring the county into compliance. Mr. Olafson stated that moving forward the county needs to take into consideration there is more to valuing property than just the Productivity Index.

Commissioner Otto stated he feels the increase is due to Pembina County not implementing the soils valuations over the past three years. Ms. Keney stated the implementation of the new Productivity Index valuing system is also a reason for the increase.

Dave Moquist feels the problem is not so much the valuations, but equalization. Mr. Moquist feels this is due to the lack of soil modifiers.

Darren Olafson discussed township equalization meetings and stated he feels the reason for the major increases are due to the lack of soil modifiers.

Keith Kiner discussed the need of soil modifiers instead of using only the Productivity Index.

Discussion followed on soils modifiers and the Soils Committee. Ms. Keney stated she plans on working with the Soils Committee to set guidelines for soil modifiers to be used fairly and equitably throughout the county.

101-7235 AG LAND VAUATION DECREASE OF 5% ACROSS THE CPUNTY APPROVED Motion made by Blaine Papenfuss to decrease agricultural land valuations by 5% across the entire county and get the Soils Committee onboard for 2024. Second by Laverne Doyle. Roll call vote: Jim Benjaminson — yes; Laverne Doyle — yes; Blaine Papenfuss—yes; Darin Otto - no. Motion carried.

101-7236 REQUEST FOR 10% VALUATION REDUCTION ON ALL RESIDENTAIL PROPERTY DENIED

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to deny the Pembina Township request for a 10% valuation reduction for access on all residential properties. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss– yes; Darin Otto - yes. Motion carried.

101-7237 NO INCREASE ON RESIDENTIAL OR COMMERCIAL PROPERTIES APPROVED Motion made by Darin Otto and seconded by Blaine Papenfuss to not increase the residential or commercial valuations in the townships since Pembina County is within tolerance levels. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss– yes; Darin Otto - yes. Motion carried.

Commissioner Doyle requested Ms. Keney get a meeting set up with the county and Soils Committee as soon as possible.

Camburn Shephard asked if a decision was made on his appeals since he did not hear his parcels listed. Ms. Keney stated she has reviewed his parcels and the majority of his requests were dealing with soil modifiers, however one parcel was fixed because it was a land use adjustment. Camburn is asking if the Commission rejected all of the appeals in the township. Mr. Shephard feels each parcel needs to be reviewed and a decision needs to be made so he knows if he will need to appeal at the State Equalization meeting.

Carmen Augustin stated all landowners that appealed at the township equalization meeting must be present at County Equalization to appeal.

Discussion followed on the individuals that have already left the meeting. Those individuals should be notified prior to reviewing individual parcels. Ms. Keney will reach out to those individuals letting them know they must return to present their appeals.

101-7238 EQUALIZATION MEETING RECESSED TO FRIDAY, JUNE 9, 2023. Motion made by Darin Otto and seconded by Blaine Papenfuss to recess County Equalization until Friday, June 9, 2023 at 9:00 AM to review township appeals. All voting in favor; motion carried. Meeting recessed at 11:26 am.

FRIDAY, JUNE 9, 2023

9:00 AM

Pembina County Board of Equalization reconvened at 9:01 AM in the Commissioner's Meeting Room of the Courthouse to hear appeals presented at the local Township Equalization meetings.

Chairperson Benjaminson called the meeting to order at 9:01 AM.

Roll call vote: Jim Benjaminson, Blaine W. Papenfuss, Darin Otto, and Andrew Cull. Absent: Laverne Doyle. A quorum was declared.

Lisa Keney, County Assessor, Zelda Hartje and Carmen Augustin, Certified Assessors, States Attorney Garret Fontaine, Human Resource Director Konor Parker, Samantha

Diemert and Samantha Weeks also in attendance. Public attendance by: Merton Beaudrie, Jane & Jeff Stevenson, Darren Olafson, Roger Olafson, Ted Juhl, Randall Emanuelson, Curtis Christenson, Naomi Myrdal, David Moquist, Don Heuchert, Randy & Marion Wagner, Bradley Schuster, William Wagner, Kaysie Wagner, and Camburn Shephard.

Chairperson Benjaminson read a brief review of NDCC 57-02-27.2 (9) and notified those in attendance that soil modifiers were not approved by the county for tax year 2023, therefore any grievance based on soil modifiers will likely be rejected. Several land use modifiers were approved along with the Native Woodland and Government Easement programs for tax year 2023. Each individual that has an appeal will be allowed three minutes to state their reason for the appeal.

Lisa Keney, County Assessor, presented the listing of parcels for each township. Lisa stated the appeals would be heard by township. Chairperson Benjaminson will read each township's Equalization Minutes, making note of each parcel listed.

AKRA TOWNSHIP

Jeff Stevenson (01-1320000, 01-0480000, 01-0420020, and 01-0420000) is appealing the following parcels because of the value and unequal valuation. Mr. Stevenson is asking why the Commission chose to add the Watershed Easement program to the land use modifiers but does not have all programs offered as land use adjustment. Jeff would like to see all programs added to the land use adjustment listing to equalize all programs. Motion made by Blaine Papenfuss to deny the appeal and have Jeff appeal at State Equalization. Motion fails due to lack of a second. Discussion followed.

David Cook (01-1300000, 01-0120000, 01-0710000, 01-0200000, 01-0180000) is appealing the following parcels because of value and unequal valuation. Mr. Cook did not appear at county equalization.

101-7239 AKRA TOWNSHIP REQUESTS DENIED

Motion made by Andrew Cull and seconded by Blaine Papenfuss to deny Akra Townships request to reject the 2023 Ag Land increases and the lack of soil modifiers, reject the motion to use 2022 ag land values and add a 5.25% increase to the 2022 valuation and to deny David Cook's appeal. Roll call vote: Jim Benjaminson – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

101-7240 JEFF STEVENSON TO PROVIDE DOCUMENTATION TO TAX OFFICE Motion made by Andrew Cull and seconded by Blaine Papenfuss to have Jeff provide further information to the Tax Department for review. All voting in favor; motion carried.

ADVANCE TOWNSHIP

Carmen Augustin, Advance Township Assessor, and Merton Beaudrie (02-0110000, 02-0120000, 02-0200000, 02-0210000, 02-0220000, 02-0230000) is appealing due to the Notices of Increase not being provided according to the timeline set by NDCC. Mr. Beaudrie feels that since the notice was not received in a timely manner the increase should not be allowed for tax year 2023.

Hod Schurman on behalf of Anna Schurman (02-1470000); David Cook (02-0390000, 02-0350010); David McCurdy (02-0060000, 02-0610000); and Darrin Longtin (02-1660000) did not appear at County equalization.

Due to Commission approval to use the 2023 valuations and several email requests to the local assessors for dates of the Equalization Meetings and information not being received in a timely manner the county was unable to send the Notices of Increase in a timely manner.

101-7241 REVERT VALUATIONS TO PREVIOUS YEAR DUE TO LATE NOI'S Motion made by Darin Otto to revert the valuations on the above parcels to the previous year's valuations due to the Notices of Increase not being provided in a timely manner. Second by Andrew Cull. All voting in favor; motion carried.

BATHGATE TOWNSHIP

No appeals were received at the township meeting. No individuals appeared at County Equalization.

BEAULIEU TOWNSHIP

101-7242 BEAULIEU TOWNSHIPS REQUESTS DENIED

Motion made by Andrew Cull to deny the decision made by Beaulieu Township to reject the 2023 agriculture land increases due to lack of reason for the increase and lack of soil modifiers, and to use the 2022 land agricultural values and add 5.25% increase. Second by Blaine Papenfuss. All voting in favor; motion carried.

Orlando Rollefstad (04-1810000); Joyce Hanson (04-1600000); and Kelly Johnson (04-2030000, 04-2040005, 04-2560000, 04-2560005 and 04-2580000) are appealing valuations. None of the above mentioned individuals attended County Equalization. Motion made by Blaine Papenfuss and seconded by Andrew Cull to deny the appeals and have these individual appeal at State Equalization. All voting in favor; motion carried.

CARLISLE TOWNSHIP

Scott Gunderson (05-3340000, 05-3320000, 05-2630010, 05-2630000, 05-2760000, 05-2750000) is appealing agricultural land modifiers. Scott did not appear at County Equalization.

Paul Gunderson (05-2030005, 05-2860005) is appealing agricultural land modifiers. Paul did not appear at County Equalization.

101-7243 BATHGATE TOWNSHIP REQUESTS DENIED

Motion made by Blaine Papenfuss and seconded by Andrew Cull to deny the request to use the 2020 values and increase by 5% and to deny all appeals so the individuals can appeal at State Equalization. All voting in favor; motion carried.

CAVALIER TOWNSHIP

Larry DuBois, presenting on behalf of Cindy DuBois, (06-1750000, 06-1760000, 06-1730000) is appealing land use adjustments. Mr. DuBois stated he had attended the Cavalier Township Equalization meeting, who approved his request for valuation changes, and is wondering if the county will approve or deny. Ms. Keney stated that his request was for land use adjustments and after review the parcels have been corrected.

Corene Vaughn (06-4350010) is appealing land use adjustment. Ms. Keney stated that her request is for a land use adjustment and after review the parcel has been corrected. Ms. Vaughn did not appear at County Equalization.

Katie Werner presenting on behalf of Rodney McDonald questioned why they are being double taxed. Ms. Keney stated after review of the parcels the property is NOT being double taxed. Ms. Werner and Rodney McDonald did not appear at County Equalization.

Lynn Ault (06-2310000) is appealing a 30% salinity soil modifier. Mr. Ault did not appear at County Equalization.

101-7244 LYNN AULT REQUEST DENIED

Motion made by Blaine Papenfuss and seconded by Darin Otto to deny the request from Lynn Ault so he can appeal at State Equalization. All voting in favor; motion carried.

Crystal Township

Darren Olafson (07-0290000) is appealing the use of Productivity Index to determine agricultural land valuations.

Camburn Shephard, presenting on behalf of Jane Shephard, (07-1760000, 07-1770000, 07-1790000, 07-1800000) is appealing due to lack of reasoning for increases.

Dianne Goodoien (07-1940000) is appealing due to lack of reasoning for increases. Ms. Goodoien did not appear at County Equalization.

Discussion followed from Mr. Olafson and Mr. Shephard. States Attorney Fontaine stated that essentially Mr. Shephard is asking for legal advice and he would need to contact a private attorney to receive that advice.

101-7245 CRYSTAL TOWNSHIP REQUESTS & INDIVIDUAL APPEALS DENIED Motion made by Andrew Cull and seconded by Blaine Papenfuss to deny the appeals of Darren Olafson, Camburn Shephard and Dianne Goodoien due to lack of reasoning given for the increases and deny the motion of Crystal Township to recommend using the 5.25% increase over the 2022 valuations for all ag land in the township and have the individuals appeal to State Equalization. Darin Otto recused himself since he is the Crystal Township Clerk. Roll call vote: Jim Benjaminson – yes; Blaine Papenfuss – yes; Andrew Cull – yes. Motion carried.

Meeting recessed for a short break at 10:20 am. Meeting reconvened at 10:30 am.

Motion made by Darin Otto to recess for 5 minutes to allow the States Attorney time to research NDCC 57-02-27.2 (9). Second by Blaine Papenfuss. All voting in favor; motion carried. Meeting recessed at 10:57 AM.

Township Equalization meeting reconvened at 11:03 AM.

DRAYTON TOWNSHIP

Randall Emanuelson presented on behalf of the township landowners for the following parcels: 08-0010000, 08-0020000, 08-0030000, 08-0030010, 08-0040000, 08-0050000, 08-0060000, 08-0070000, 08-0080000, 08-0090000, 08-0100000, 08-0110000, 08-0110000, 08-0130000, 08-0140000, 08-0150000, 08-0150010, 08-0160000, 08-0170000, 08-0180000, 08-0180005, 08-0180010, 08-0180015, 08-0190000, 08-0190010, 08-0200000, 08-0660000, 08-0680000, 08-0690000, 08-0750010, 08-0760000, 08-0760010, 08-0850000, 08-0870000, 08-0870010, 08-1220010, 08-1440000, 08-1870005, 08-1880000, 08-1890000, and 08-1890010

Discussion followed from Brad Schuster, Camburn Shephard, and Randall Emanuelson.

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Carmen Augustin stated she had all of her Notices of Increase mailed to the townships she assesses for by March 15, 2023 so they would be received in a timely manner.

Motion made by Darin Otto to recess for five minutes to allow the States Attorney time to research if the county could apply soil modifiers at this time. Per Ms. Keney, NDCC 57-02-27.2 (9) states the soil modifiers must be approved by the State Supervisor of Assessment before February first of each year. Second by Blaine Papenfuss. All voting in favor; motion carried. Meeting recessed at 10:52 AM.

Meeting reconvened at 11:03 am. After reviewing NDCC 57-02-27.2 (9), States Attorney Fontaine stated since soil modifiers were not approved by the county to send to the State Supervisor of Assessment for approval by February first the county would not be able to apply soil modifiers at this time.

Roger Olafson, Thingvalla Township, relayed a story from the North Dakota Township Officers Association President from Ward County pertaining to tax equalization.

101-7246 MOTION TO REVERT TO 2020 VALUES RESCINDED

Motion made by Darin Otto to revert back to the 2020 values and add the percentage required to the 2020 values to have Pembina County be at 93% which would be within the tolerance set by the state. States Attorney Fontaine advised the Commission wait to make a decision until he can complete research on the subject. Commissioner Otto rescinded his motion.

101-7247 EQUALIZATION RECESSED TO June 12, 2023

Motion made by Darin Otto to recess the Township Equalization meeting until 4:00 pm on Monday, June 12, 2023. Second by Andrew Cull. Roll call vote: Jim Benjaminson – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried. Discussion followed. Meeting recessed at 11:23 AM.

MONDAY, JUNE 12, 2023

4:00 PM

Pembina County Board of Equalization reconvened at 4:00 PM in the Commissioner's Meeting Room of the Courthouse to hear township appeals.

Chairperson Benjaminson called the meeting to order at 4:01 PM.

Roll call: Jim Benjaminson, Laverne Doyle and Darin Otto. Available by phone was Andrew Cull. Absent: Blaine W. Papenfuss. A quorum was declared.

Lisa Keney, County Assessor, also in attendance. Others in attendance were Naomi Myrdal, Darren Olafson, David Moquist, Don Heuchert, Dennis Biliske, William and Kaysie Wagner.

Chairperson Benjaminson stated States Attorney Fontaine is unable to be in attendance and asked how the remaining Commissioners felt the meeting should proceed.

101-7248 EQUALIZATION RECESSED TO JUNE 13, 2023

Motion made by Dain Otto and seconded by Andrew Cull to recess the County Equalization meeting until 4:00 PM on Tuesday, June 13, 2023. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried. Meeting recessed at 4:03 PM.

TUESDAY, JUNE 13, 2023

4:00 PM

101-7249 EQUALIZATION MEETING RECONVENES

Pembina County Board of Equalization reconvened at 4:00 PM in the Commissioner's Meeting Room of the Courthouse to hear appeals presented at the local Township Equalization meetings

Chairperson Benjaminson called the meeting to order at 4:01 PM.

Roll call: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, Darin Otto, and Andrew Cull. A quorum was declared.

Garret Fontaine, States Attorney, Lisa Keney, County Assessor, Anita Beauchamp and Zelda Hartje, Certified Assessors, also in attendance. Others in attendance: Jeff & Jane Stevenson, Linda Werven, Darren Olafson, Randy & Marion Wagner, Roger Olafson, Ted Juhl, Merton Beaudrie, Randall Emanuelson, David Moquist, Don Heuchert, Kaysie Wagner, William Wagner and Naomi Myrdal.

States Attorney Fontaine researched the tax law and presented his findings. It is ultimately the Commission decision regarding the issue. States Attorney Fontaine stated the motion at the June 9, 2023 meeting to use the 2020 valuations and implement a percentage to bring the county within the 90% - 100% tolerance level. If the Commission moves forward with this motion Pembina County would not be in compliance with NDCC. Mr. Fontaine stated NDCC 57-02-27.2 (7) was implemented in August 2007, and requires the county director of tax equalization to use soil type and soil classification data from detailed and general soil surveys to determine relative values. This includes actual use of the property for cropland or non-cropland purposes by the owner of the parcel. Per NDCC 57-02-27.2(10), if the county does not fully

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implement use of soil type and soil classification data from detailed and general soil surveys by February first of any taxable year after 2011, the tax commissioner shall direct the state treasurer to withhold 5% of the County allocation each month from the State Aid Distribution Fund under section 57-39.2-26.1 beginning with the first quarter of 2013, and continuing until the tax commissioner certifies to the state treasurer that the county has fully implemented use of soil type or classification data. States Attorney Fontaine presented the amounts that would be withheld from the County if they do not comply with the NDCC and discussed the various entities that would be affected by their decision to use the 2020 valuations. Although the state has not withheld this in the past, there is no guarantee they will not begin withholding the 5%. The majority of the counties in North Dakota are in compliance. Mr. Fontaine wanted to inform the Commission of the consequences of not approving the 2023 values.

Discussion was heard from Darren Olafson, Camburn Shephard and Brad Schuster.

Commissioner Doyle asked if we would be in compliance if the 2020 valuations and the percentage increase were used. Lisa Keney, County Assessor, stated that Pembina County would not be in compliance with the state by using the 2020 valuations since Pembina County would not be using the productivity index to determine valuations. Ms. Keney feels using the Productivity Index is equalizing the county. She also feels the reason individuals feel property is not equalized because there were no soil modifiers approved for tax year 2023.

Commissioner Otto asked if his motion to use the 2020 values plus a percentage increase was still on the floor. The motion was rescinded at the June 9, 2023 meeting after the recommendation from States Attorney Fontaine.

Discussion was heard from Randall Emanuelson and Don Heuchert.

Ms. Keney presented comparisons on using the 2022 values plus a percentage to bring the county to a 94% tolerance level compared to utilizing the 2023 valuations with a 5% decrease or 7% decrease.

101-7250 JEFF STEVENSON APPEAL ON PARCELS 01-1320000 & 01-0480000 APPROVED; APPEAL ON PARCELS 01-0420000 & 01-0420020 DENIED Ms. Keney thanked Jeff & Jane Stevenson for providing the information needed to determine their appeals. Ms. Keney reviewed the definitions of cropland, noncropland, permanent pastureland and rangeland per the Guide to Assessing Agricultural Land in North Dakota. Parcels 01-0420000 and 01-0420020 must remain as cropland since they are currently enrolled in the CRP program, which per NDCC must be assessed as cropland. Parcels 01-1320000 and 01-0480000 could be changed to pastureland, according to the maps, since pastureland is a land use adjustment. Motion made by

Laverne Doyle and seconded by Andrew Cull to accept the recommendation presented by Ms. Keney. Commissioner Otto suggested the Commission review the different programs that are receiving a tax reduction for tax year 2024. Roll call vote: Jim Benjaminson yes; Laverne Doyle – yes; Blaine W. Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Ms. Keney informed the Board the new addition on the building on Parcel 32-201000, owned by Vernon Symington, was included on his Notice of Increase.

Ms. Keney stated, per NDCC 57-12-06 (2a), out of state landowners are able to have a representative represent them at County Equalization.

Ms. Keney also stated she has reached out to the state requesting a meeting and is waiting to hear back from them.

Brad Schuster discussed townships that did not receive the Notices of Increase in a timely manner. Ms. Keney stated the tax office requested the township equalization date beginning February 22, 2023, but these dates were not received from the local assessors in a timely manner. Ms. Keney believes only Advance Township Equalization meeting minutes mentioned the Notices of Increases not being received in a timely manner.

Dave Moquist stated he feels all townships that did not receive the Notices of Increase in a timely fashion should be reverted back to the 2022 valuations. Ms. Keney reiterated her previous statement about Advance Township Equalization minutes.

DRAYTON TOWNSHIP

Parcels 08-0010000, 08-0020000, 08-0030000, 08-0030010, 08-0040000, 08-0050000, 08-0060000, 08-0070000, 08-08-0080000, 08-0090000, 08-0100000, 08-01100000, 08-0110010, 08-0120000, 08-0130000, 08-0140000, 08-0150000, 08-0150000, 08-0160000, 08-0170000, 08-0180000, 08-0180005, 08-0180010, 08-0180015, 08-10190000, 08-0190010, 08-0200000, 08-0660000, 08-0680000, 08-0690000, 08-0750010, 08-0760000, 08-0850000, 08-0870000, 08-1220000, 08-1220010, 08-1440000, 08-1870005, 08-01880000, 08-1890000, 08-1890010 were presented by Randall Emanuelson for flood soil modifiers.

101-7251 DRAYTON TOWNSHIP REQUESTS DENIED

Motion made by Blaine Papenfuss to not approve the flood modifiers for Drayton Township parcels and use the 2023 values. Seconded by Laverne Doyle. Discussion followed. Roll call vote; Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

ELORA TOWNSHIP

No appeals were received at the Elora Township meeting. No individuals appeared for County Equalization.

FELSON TOWNSHIP

Bill Wagner (10-2860000) is appealing flood, erosion and stream overflow soil modifiers. Mr. Wagner stated the Productivity Index does not take soil modifiers into consideration.

Randall & Marion Wagner (10-3420010, 10-0320000, 10-3130000, 10-3270000, 18-18-2760010, 18-2720000) are appealing flood, erosion and stream overflow soil modifiers. Note that two of these parcels are located in Neche Township (18-182760010, 18-2720000).

Kaysie Wagner discussed soil cards and the importance of soil modifiers. Ms. Wagner also discussed paying taxes under protest as an option for landowners.

Ms. Keney stated all of the appeals from Felson Township are for soil modifiers.

101-7252 ALL APPEALS DENIED

Motion made by Blaine Papenfuss to deny the appeals since soil modifiers were not approved by the county or state. Second by Laverne Doyle. Commissioner Otto stated being a new Commissioner his perception on the soil modifiers presented by the Soils Committee was basically a blanket statement, not a review of individual parcels. Commissioner Papenfuss stated he had the same perception and being a new Commissioner was not aware of what could have been done to accomplish a different outcome. Discussion followed. Ms. Keney stated she would be willing to work with the Soils Committee to establish guidelines to apply soil modifiers fairly and equitably throughout the County for tax year 2024. Marion Wagner thanked Commissioner Otto, Commissioner Papenfuss and Ms. Keney for their willingness to work with landowners and the Soils Committee for tax year 2024. Roll call vote; Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Board recessed for 5 minutes at 5:25 PM.

Board reconvened at 5:32 PM.

Auditor explained the process taxpayers must follow if they choose to pay under protest.

GARDAR TOWNSHIP

Curtis Olafson and Darren Olafson (11-0110000, 11-0080000) are appealing rocky and nonconformity soil modifiers. Curtis Olafson did not appear at County Equalization. Darren Olafson suggested the Board stop the madness and end the meeting now with the proper motion, freeze the 2020 valuations and add whatever percentage to bring the county within tolerance levels, and inform the State Tax Office the County will be working to correct this moving forward.

Naomi Myrdal stated she has some parcels she would like to discuss with the tax office. The Gardar Township Equalization meeting minutes do not list Ms. Myrdal as appealing any specific parcels.

Harold Myrdal (11-1980000, 11-1990000, 11-1960000, 11-1970000, 07-1000000, 07-1710000) is appealing rocky and salinity soil modifiers. Mr. Myrdal did not appear at the County Equalization meeting. Note that Parcels 07-1000000 and 07-1710000 are in Crystal Township, not Gardar Township and Mr. Myrdal did not appear at Crystal Township Equalization or County Equalization.

Rosemarie Myrdal (11-1730000, 11-1760000, 11-1790000, 11-1910000, 11-1940000, 11-1950000, 11-2010000, 11-2030000, 11-2060000, 11-2120000, 11-2190000, 11-2940000) is appealing salinity, rocky and erosion soil modifiers. Ms. Myrdal did not appear at County Equalization.

Camburn Shephard (11-3120000, 11-3080000, 11-3120000) is appealing salinity, rocky, erosion and nonconformity soil modifiers.

Travis Bell (11-0140000, 11-0130000, 11-0150000) is appealing land use adjustment as the land is all in pasture land use. Mr. Bell did not appear at County Equalization.

101-7253 EQUALIZATION RECESSED FOR 5 MINUTES

Motion made by Andrew Cull and seconded by Blaine Papenfuss to recess for 5 minutes to allow Ms. Keney time to verify land use change. Meeting recessed at 5:43 PM.

Meeting reconvened at 5:47 PM.

Ms. Keney informed the Board that Travis Bell's parcels (11-0140000, 11-0130000, 11-0150000) were being appealed for land use adjustments. These changes have been made on all parcels listed.

101-7254 GARDAR TOWNSHIP APPEALS FOR SOIL MODIFIERS DENIED Motion made by Andrew Cull and seconded by Blaine Papenfuss to deny the appeals presented by Gardar Township for soil modifiers. Roll call vote; Jim Benjaminson – yes;

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Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

HAMILTON TOWNSHIP

No appeals were received at the Hamilton Township meeting. No individuals appeared for County Equalization.

JOLIETTE TOWNSHIP

Ted Juhl discussed flood soil modifiers. No specific parcels were presented in the Joliette Township Equalization minutes.

Charlie Hart discussed flood soil modifiers. No specific parcels were presented in the Joliette Township Equalization meeting minutes.

Commissioner Otto stated since no parcels are listed in the Joliette Township Equalization minutes they will need to appeal to State Equalization.

LAMOURE TOWNSHIP

No appeals were received at the LaMoure Township meeting. No individuals appeared for County Equalization.

LINCOLN TOWNSHIP

Curtis Christenson stated that approximately 40% of Lincoln Township parcels flood and it would be detrimental to not have a flood soil modifier. Mr. Christenson believes the values need to be reverted to the 2020 values. Ms. Keney stated these were the modifiers that were not approved.

Chairperson Benjaminson stated since no parcels were listed in the Lincoln Township Equalization minutes the landowners will need to appeal at State Equalization.

LODEMA TOWNSHIP

No appeals were received at the Lodema Township Equalization meeting. No individuals appeared for County Equalization.

MIDLAND TOWNSHIP

No appeals were received at the Midland Township Equalization meeting. No individuals appeared for County Equalization.

NECHE TOWNSHIP

No appeals were presented at Neche Township Equalization meeting. No individuals appeared for County Equalization.

Randall & Marion Wagner (18-2760010, 18-2720000) did not attend the Neche Township Equalization meeting to appeal these parcels. These parcels were reviewed at the Felson Township Equalization meeting.

PARK TOWNSHIP

Allen Anderson (19-0010000, 19-0020000, 19-0030000, 19-0050000, 19-0160000, 19-0170000, 19-0660000) is appealing unrealistic increases. Mr. Anderson did not appear at County Equalization.

Roger Olafson (19-1090000, 19-1100000, 19-1590000, 19-1600000) is appealing unrealistic increases. Mr. Olafson was in attendance but did not speak at County Equalization.

Curtis Olafson (19-1580000) is appealing unrealistic increases. Mr. Olafson did not appear at County Equalization.

Darren Olafson (19-1630000) is appealing unrealistic increases. Mr. Olafson was in attendance but did not speak on this specific parcel.

Camburn Shephard, speaking on behalf of Park Township, stated the Notice of Increase timing requirement was not met.

101-7255 APPEALED PARCELS REVERTED TO 2022 VALUES DUE TO LATE NOI'S Motion made by Andrew Cull to revert the values on the appealed parcels to the 2022 valuations due to Notices of Increase not being received in a timely manner. Second by Blaine Papenfuss. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

PEMBINA TOWNSHIP

Ms. Keney stated the 10% reduction to all farm yards in flooded areas due to access was addressed and the changes in the assessment workbooks were not made since flood is a soils modifier.

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Parcel Soils Assessment

Parcel Number: 13-1430000

Deeded Acres: 160

Section: 25

Township: 161

Range: 51

Legal Description:

NW1\4

Taxpayer Information:

WILWAND GRAIN/

Remarks:

PO BOX 409

PEMBINA ND 58271-409

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value	
Cropland	1130A	HmA	82	10.469	9.7	\$1,622.00	\$1,622.00	\$15,733.40	
Cropland	1644A	Gr	63	147.399	144.3	\$1,259.00	\$1,259.00	\$181,673.70	
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00	
Waste	Wt.	Wt.	0	0	2	\$56.00	\$56.00	\$112.00	
Totals				157.868	160				
				Exempt Acres Taxable Acres	4 156	\$1,266.15		\$197,519	

7/28/23

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 95722
WILWAND GRAIN
PO BOX 409
PEMBINA ND 58271-0409

PARCEL # 13-1430000

MP # 95722 WILWAND GRAIN

TWP/CITY SCHOOL FIRE DEBT

13 19

DESCRIPTION ACRES 160.00 SECT-25 TWP-161 RANG-051

NW1\4

HISTORY(F6)

ENTER PARCEL#/YEAR 13 - / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

13-1430000 WILWAND GRAIN PARCEL #

---ASSESSED VALUES---- *--TRUE & FULL VALUES-* 93,822 **ASSESSED** 187,643 LAND BUILDING 9,382 TAXABLE

187,643 HSTD CRD/VET

9,382 NET TAXABLE

VALUE RECORD 01 OF 01 *----* ASMT 101 AGRICULTURAL HSTD OWNER

DEEDED ACRES 160.00

TILLABLE ACRES

DEEDED FARM EXP

DIS VET CODE DIS VET %
DIS VET VALUE **NOTES**

TOTAL

TILL LAND

---- DIMENSION INFORMATION---- ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .202.2. F1-RETURN F2-INQUIRY F3-END OF F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Soils Assessment

Parcel Number:

13-0990000

Deeded Acres:

160

Section:

14

Township: Range: 16151

Legal Description:

SW1\4

Taxpayer Information:

HOLTER/MERVIN & PHYLLIS

Remarks:

16022 93RD ST NE DRAYTON ND 58225

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	160.554	156.5	\$1,622.00	\$1,622.00	\$253,843.00
Cropland	1644A	Gr	63	0.598	0.5	\$1,259.00	\$1,259.00	\$629.50
Roads	Road	Road		0	2	\$0.00	\$0.00	\$0.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	1	\$224.00	\$224.00	\$224.00
Totals				161.152	160			
				Exempt Acres	2 158	\$1,612.00		\$254,697

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 39280 MERVIN & PHYLLIS HOLTER 16022 93RD ST NE DRAYTON ND 58225 PARCEL # 13-0990000

MP # 39280 MERVIN & PHYLLIS HOLTER

TWP/CITY SCHOOL FIRE DEBT

DESCRIPTION ACRES 160.00 SECT-14 TWP-161 RANG-051

SW1\4

ENTER PARCEL#/YEAR 13 - . . . / 2022 F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN PARCEL # 13-0990000 MERVIN & PHYLLIS HOLTER

--TRUE & FULL VALUES- LAND

---ASSESSED VALUES----

120,981

BUILDING

241,962

ASSESSED **TAXABLE**

12,098

HSTD

ASMT 101 AGRICULTURAL OWNER

VALUE RECORD 01 OF 01

TOTAL

241,962

HSTD CRD/VET NET TAXABLE

DEEDED ACRES TILLABLE ACRES

160.00

TILL LAND

DIS VET CODE DIS VET % DIS VET VALUE NOTES 12,098

DEEDED FARM EXP

---- DIMENSION INFORMATION---- ZONING CODE

LOT DIMENSIONS SQUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 1.3. - / .2.0.2.2.
F1-RETURN F2-INQUIRY F3-END OF

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

Parcel Soils Assessment

Parcel Number:

13-1410000

Deeded Acres:

160

Section:

24

Township: Range: 161 51 SW1\4

Legal Description:

Taxpayer Information:

PASSA/DARYL

Remarks:

316 158TH ST SE

MILL CREEK WA 98012

Year:

2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	71.114	63.6	\$1,622.00	\$1,622.00	\$103,159.20
Cropland	1644A	Gr	63	88.407	86.4	\$1,259.00	\$1,259.00	\$108,777.60
Farmstead	Fr. St.	Fr. St.	95	0	4	\$730.00	\$730.00	\$2,920.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	2	\$56.00	\$56.00	\$112.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	3	\$224.00	\$224.00	\$672.00
Totals				159.521	160			
				Exempt Acres	1			
				Taxable Acres	159	\$1,356.23		\$215,641

7/28/23

TAXP # **618**

316 158TH ST SE MILL CREEK WA 98012

DARYL PASSA

-PARCEL INQUIRY-

INQ010 11/30/04

PARCEL # 13-1410000

MP # 618 DARYL PASSA

TWP/CITY SCHOOL FIRE DEBT 13 19

ACRES

160.00

DESCRIPTION

SECT-24 TWP-161 RANG-051

SW1\4

HISTORY(F6)

ENTER PARCEL#/YEAR 13. - / 2022

F1-RETURN F2-INQUIRY

F3-END OF JOB F9-MP INFO F12-PREV SCREEN

VALUE RECORD 01 OF 01

13-1410000 DARYL PASSA PARCEL #

--TRUE & FULL VALUES- LAND

204,859

---ASSESSED VALUES---- **ASSESSED**

102,430

10,243

---- ASMT 101 AGRICULTURAL OWNER

HSTD DEEDED ACRES

160.00

HSTD CRD/VET 204,859 NET TAXABLE

TAXABLE

10,243

TILLABLE ACRES

DEEDED FARM EXP

TILL LAND

BUILDING

TOTAL

DIS VET CODE DIS VET % DIS VET VALUE **NOTES**

---- DIMENSION INFORMATION----

ZONING CODE LOT DIMENSIONS SOUARE FOOTAGE CĂLCULATED UNITS

ENTER PARCEL#/YEAR 13 - / 2022 F2-INQUIRY F1-RETURN

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

15-0110000 PARCEL NO:

Legal Description of Property SECT-07 TWP-160 RANG-050 SE1\4

Property Address

9326 162ND AVE NE DRAYTON, ND 5822 TED & ANGELA JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

\$222,152 TRUE & FULL VALUE \$162,548 160.00 160.00 Deeded Acres 2023 Value (New Value) 2022 Value (Old Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

Change in TRUE & FULL VALUE

\$59,604

LINCOLN TWP

Lincoln Township Equalization - April 10, 2023 @ 7:00 pm Christenson Farm Shop: 16060 Water Street, Drayton, ND Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127May be held virtually. 8:30 am

9459 136th Ave NE Cavalier, ND 58220 Casey Krieg - Lincoln Twp Assessor

Pembina Cty Tax Equalization Pembina ...
701-265-4697
301 Division St W #4

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

15-0130000 PARCEL NO:

Legal Description of Property SECT-07 TWP-160 RANG-050 SW1 \ 4

PCWM 3.43 AC

Property Address

TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON, ND

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$183,489 \$158,974 \$24,515 Change in TRUE & FULL VALUE Deeded Acres 156.57 156.57 2022 Value (Old Value) 2023 Value (New Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars property tax is being proposed by the taxing district.

LINCOLN TWP

Lincoln Township Equalization - April 10, 2023 @ 7:00 pm Christenson Farm Shop: 16060 Water Street, Drayton, ND Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127

May be held virtually. 8:30 am

Krieg - Lincoln Twp

Casey

9459 136th Ave NE Cavalier, ND 58220 Assessor

Pembina Cty Tax Equalization Pembina co. 701-265-4697 301 Division St W #4

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

15-0320000 PARCEL NO:

Legal Description of Property SECT-19 TWP-160 RANG-050

Property Address

58225 9326 162ND AVE NE DRAYTON, ND TED JUHL

Dear Property Owner:

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

The township, city, or county board of equalization proposes to increase the true and full value returned by the has increased since the previous year's assessment to one or more of the following levels:

assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$237,484 Deeded Acres 2023 Value (New Value) 2022 Value (Old Value)

Change in TRUE & FULL VALUE

160.00

\$155,823 \$81,661

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

Lincoln Township Equalization - April 10, 2023 @ 7:00 pm Christenson Farm Shop: 16060 Water Street, Drayton, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127

May be held virtually. 8:30 am Casey Krieg - Lincoln Twp

Pembina Cty Tax Equalization 701-265-4697 301 Division St W #4

9459 136th Ave NE Cavalier, ND Assessor

58220 Cavalier, ND

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

15-0220000 PARCEL NO:

Legal Description of Property USA WATERSHED EASEMENT- 15.14 SECT-17 TWP-160 RANG-050 NE1/4 (GOVT LOT 1)

Property Address

DRAYTON, ND 58225 9326 162ND AVE NE TED JUHL

Dear Property Owner:

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New

Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own The township, city, or county board of equalization proposes to increase the true and full value returned by the has increased since the previous year's assessment to one or more of the following levels:

assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment. TRUE & FULL VALUE Deeded Acres 2023 Value (New Value)

2022 Value (Old Value)

160.00

\$227,949

\$150,196

\$77,753

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

Change in TRUE & FULL VALUE

TWP LINCOLN

Lincoln Township Equalization - April 10, 2023 @ 7:00 pm Christenson Farm Shop: 16060 Water Street, Drayton, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 $\ensuremath{@}$ State Capitol Contact for further information: 701-328-3127

May be held virtually. 8:30 am

Casey Krieg - Lincoln Twp 9459 136th Ave NE Cavalier, ND 5822 Assessor

Pembina Cty Tax Equalization 701-265-4697 301 Division St W #4

58220 Cavalier, ND

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

15-0230000 PARCEL NO:

Legal Description of Property SECT-17 TWP-160 RANG-050 NW1 \4

Property Address

9326 162ND AVE NE DRAYTON, ND TED JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the

assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment. TRUE & FULL VALUE \$244,839 \$164,784 \$80,055 Change in TRUE & FULL VALUE Deeded Acres 160.00 2022 Value (Old Value) 2023 Value (New Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will increase.

LINCOLN TWP

Lincoln Township Equalization - April 10, 2023 @ 7:00 pm Christenson Farm Shop: 16060 Water Street, Drayton, ND Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127May be held virtually. 8:30 am

Cavalier, ND 58220 Krieg - Lincoln Twp 9459 136th Ave NE Assessor Casey

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

15-0300000 PARCEL NO:

Legal Description of Property SECT-19 TWP-160 RANG-050 NE1 \4

Property Address

16041 94TH ST NE DRAYTON, ND LYNDON JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the

unt of the previous year's assessment.	TRUE & FULL VALUE \$244,922	\$161,482	\$83,440
assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment	Deeded Acres 160.00	160.00	Change in TRUE & FULL VALUE
esulting in a cumulati	2023 Value (New Value)	2022 Value (Old Value)	Change
sulting	(New	(01d	
sessor re	Value	Value	
as	2023	2022	

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

Lincoln Township Equalization - April 10, 2023 @ 7:00 pm Christenson Farm Shop: 16060 Water Street, Drayton, ND LINCOLN TWP

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127May be held virtually. 8:30 am

Cavalier, ND 58220 Casey Krieg - Lincoln Twp 9459 136th Ave NE Assessor

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0180000 PARCEL NO:

Legal Description of Property SECT-30 TWP-161 RANG-050 NE1/4 NE1/4

Property Address

9326 162ND AVE NE TED & ANGELA JUHL DRAYTON, ND

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$61,727 \$39,515 \$22,212 Deeded Acres Change in TRUE & FULL VALUE 40.00 2023 Value (New Value) 2022 Value (Old Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Krieg - Joliette Twp 58220 9459 136th Ave NE Cavalier, ND Assessor Casey

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0190010 PARCEL NO:

Legal Description of Property SECT-30 TWP-161 RANG-050 PT SE1/4 NE1/4 (LOT 1)

Property Address

DRAYTON, ND 58225 TED & ANGELA JUHL 9326 162ND AVE NE

Dear Property Owner:

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New

Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own The township, city, or county board of equalization proposes to increase the true and full value returned by the has increased since the previous year's assessment to one or more of the following levels:

assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment. TRUE & FULL VALUE Deeded Acres 2023 Value (New Value)

\$43,490 2022 Value (Old Value)

Change in TRUE & FULL VALUE

\$27,835 \$15,655

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor

Pembina Cty Tax Equalization 701-265-4697 301 Division St W #4

58220 Cavalier, ND

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0190020 PARCEL NO:

Legal Description of Property SECT-30 TWP-161 RANG-050 SW1 / 4 NE1 / 4

Property Address

DRAYTON, ND 58225 9326 162ND AVE NE TED & ANGELA JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE	\$64,880	\$42,033	\$22,847
Deeded Acres	40.00	40.00	Change in TRUE & FULL VALUE
	Value)	Value)	Change
	(New	(01d	
	2023 Value (New Value)	2022 Value (Old Value)	
	2023	2022	

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127

May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0280000 PARCEL NO:

Legal Description of Property SECT-31 TWP-161 RANG-050 SE1 \ 4

Property Address

58225 9326 162ND AVE NE DRAYTON, ND 5822 TED & ANGELA JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$165,765 \$84,023 Change in TRUE & FULL VALUE Deeded Acres 160.00 2023 Value (New Value) 2022 Value (Old Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

Joliette Township Equalization - April 13, 2023 @ 1:00 Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

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Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127May be held virtually. 8:30 am

Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor Casey

Pembina Cty Tax Equalization Pembina ...
701-265-4697
301 Division St W #4

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0980015 PARCEL NO:

Legal Description of Property SECT-14 TWP-161 RANG-051 SE1/4 SE1/4

Property Address

58225 9326 162ND AVE NE TED & ANGELA JUHL DRAYTON, ND

Dear Property Owner:

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New

Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$61,636 Deeded Acres 2023 Value (New Value) 2022 Value (Old Value)

Change in TRUE & FULL VALUE

40.00

\$51,436

\$10,200

raised from property taxes in the previous taxable year by the taxing district.

Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor

Pembina Cty Tax Equalization 701-265-4697 301 Division St W #4

58220 Cavalier, ND

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1020010

Legal Description of Property SECT-15 TWP-161 RANG-051 PT SELY LYING E OF EASTERLY ROW OF OLD HWY #44

Property Address

TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$47,104 \$41,672 \$5,432 37.00 Change in TRUE & FULL VALUE Deeded Acres 37.00 2022 Value (Old Value) 2023 Value (New Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 Hefty Seed: 15866 ND 5, Pembina, ND

md

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127

May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-1400010 PARCEL NO:

Legal Description of Property SECT-24 TWP-161 RANG-051 S1/2 SE1/4

Property Address

58225 TED & ANGELA JUHL 9326 162ND AVE NE DRAYTON, ND

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$100,183 \$84,581 \$15,602 79.00 Change in TRUE & FULL VALUE 79.00 Deeded Acres 2022 Value (Old Value) 2023 Value (New Value)

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP

Joliette Township Equalization - April 13, 2023 @ 1:00 Hefty Seed: 15866 ND 5, Pembina, ND

md

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127May be held virtually. 8:30 am

Krieg - Joliette Twp 58220 9459 136th Ave NE Cavalier, ND 5822 Assessor Casey

Pembina Cty Tax Equalization 701-265-4697 301 Division St W #4 Cavalier, ND 58220 Cavalier, ND

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0980010 PARCEL NO:

Legal Description of Property SECT-14 TWP-161 RANG-051 SW1/4 SE1/4

Property Address

DRAYTON, ND 58225 9326 162ND AVE NE TED JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment. has increased since the previous year's assessment to one or more of the following levels:

TRUE & FULL VALUE

\$58,832 \$48,908 \$9,924 Change in TRUE & FULL VALUE Deeded Acres 40.00 2023 Value (New Value) 2022 Value (Old Value)

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district.

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127

May be held virtually. 8:30 am Casey Krieg - Joliette Twp 9459 136th Ave NE Assessor

Cavalier, ND 58220

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0980000 PARCEL NO:

Legal Description of Property SECT-14 TWP-161 RANG-051 NW1/4 SE1/4

Property Address

58225 9326 162ND AVE NE DRAYTON, ND TED JUHL

Dear Property Owner:

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment. has increased since the previous year's assessment to one or more of the following levels:

TRUE & FULL VALUE Deeded Acres 2023 Value (New Value)

2022 Value (Old Value)

40.00

Change in TRUE & FULL VALUE

\$62,544

\$51,436

\$11,108

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp 58220 9459 136th Ave NE Cavalier, ND Assessor

Pembina Cty Tax Equalization 701-265-4697 301 Division St W #4

58220 Cavalier, ND

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0420000 PARCEL NO:

Legal Description of Property SECT-02 TWP-161 RANG-051 NW1 \4

9326 162ND AVE NE DRAYTON, ND TED JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$240,302 \$198,316 \$41,986 Deeded Acres 160.00 Change in TRUE & FULL VALUE 2023 Value (New Value) 2022 Value (Old Value)

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

Joliette Township Equalization - April 13, 2023 @ 1:00 Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

md

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0100000 PARCEL NO:

Legal Description of Property SECT-19 TWP-161 RANG-050 PT N1/2 NW1/4 & PT S1/2 SW1/4 NW1/4 NWL 3.7 A

Property Address

9326 162ND AVE NE DRAYTON, ND TED JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

\$62,786 TRUE & FULL VALUE \$76,172 \$13,386 Deeded Acres Change in TRUE & FULL VALUE 59.30 2023 Value (New Value) 2022 Value (Old Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP

md Joliette Township Equalization - April 13, 2023 @ 1:00 Hefty Seed: 15866 ND 5, Pembina, ND Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor Casey

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0190000 PARCEL NO:

Legal Description of Property SECT-30 TWP-161 RANG-050 NW1 \4 NE1 \4

Property Address

9326 162ND AVE NE DRAYTON, ND 5822 TED JUHL

More the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$63,258	\$40,984	\$22,274
Deeded Acres	40.00	Change in TRUE & FULL VALUE
(New Value)	(old Value)	Change
2023 Value (New Value)	2022 Value (Old Value)	

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 $\,$ May be held virtually. 8:30 am Pembina Cty Tax Equalization Casey Krieg - Joliette Twp 9459 136th Ave NE Cavalier, ND 58220 Assessor

701-265-4697 301 Division St W #4 Cavalier, ND 58220

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0200000 PARCEL NO:

Legal Description of Property SECT-30 TWP-161 RANG-050 NW1 \4

9326 162ND AVE NE DRAYTON, ND 5822 TED JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$213,874 \$158,459 Deeded Acres 158.00 158.00 Change in TRUE & FULL VALUE 2022 Value (Old Value) 2023 Value (New Value)

\$55,415

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127

May be held virtually. 8:30 am

Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor Casey

2023 REAL ESTATE ASSESSMENT COUNTY NOTICE OF INCREASE

13-0220000 PARCEL NO:

Legal Description of Property SECT-30 TWP-161 RANG-050 W1\2 SE1\4

Property Address

58225 9326 162ND AVE NE DRAYTON, ND TED JUHL

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

TRUE & FULL VALUE \$124,894 \$82,039 \$42,855 Deeded Acres 80.00 Change in TRUE & FULL VALUE 2022 Value (Old Value) 2023 Value (New Value)

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will increase.

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND JOLIETTE TWP

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127May be held virtually. 8:30 am

Casey Krieg - Joliette Twp 9459 136th Ave NE Cavalier, ND 58220 Assessor

Pembina Cty Tax Equalization Pembina cc, 701-265-4697 301 Division St W #4

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0940000

Legal Description of Property SECT-13 TWP-161 RANG-051 S1\2 SE1\4

Property Address

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

has increased since the previous year's assessment to one or more of the following levels: You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

Change in TRUE & FULL VALUE	2022 Value (Old Value) 80.00	Deeded Acres 2023 Value (New Value) 80.00
£ \$35,661	0 \$89,233	TRUE & FULL VALUE \$124,894

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. increase. The taxing district must base its tax rate on the number of dollars An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1370000

Legal Description of Property SECT-24 TWP-161 RANG-051 NE1\4

Property Address

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

has increased since the previous year's assessment to one or more of the following levels: You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

Chanc	2022 Value (Old Value)	2023 Value (New Value)
Change in TRUE & FULL VALUE	160.00	Deeded Acres
\$76,660	\$173,128	TRUE & FULL VALUE \$249,788

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1380000

Legal Description of Property SECT-24 TWP-161 RANG-051 E1\2 NW1\4

Property Address

9326 162ND AVE NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

has increased since the previous year's assessment to one or more of the following levels: You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

Change i	2022 Value (Old Value)	2023 Value (New Value)
Change in TRUE & FULL VALUE	80.00	Deeded Acres 80.00
\$38,572	\$87,291	TRUE & FULL VALUE \$125,863

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1490010

Legal Description of Property SECT-26 TWP-161 RANG-051 PT SE1\4 LYING WEST OLD HWY #44

Property Address

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

has increased since the previous year's assessment to one or more of the following levels: You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

	2022	2023
	Value	Value
	(01d	(New
Change in TRUE & FULL VALUE	2022 Value (Old Value)	2023 Value (New Value)
ü		
TRUE		н
& FI)eede
ŢĽ.		ed A
VALUE	41.43	Deeded Acres
		TRU
		δ Ξ
10	10	FULI
\$15,226	\$43,214	TRUE & FULL VALUE \$58,440
226	214	JUE 140

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

asey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0090000

Legal Description of Property SECT-18 TWP-161 RANG-050 PT S1\2 SW1\4 LOT 5 NWL 15.0 A FARM EXEMPT

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

> Property Address 9326 162ND AVE NE 58225-0000

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

has increased since the previous year's assessment to one or more of the following levels: You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment. The township, city, or county board of equalization proposes to increase the true and full value returned by the

2022 Value (Old Value) 2023 Value (New Value) Deeded Acres 109.50 TRUE & FULL VALUE \$128,232

Change in TRUE & FULL VALUE

\$128,232

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will The taxing district must base its tax rate on the number of dollars

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0110000

Legal Description of Property SECT-19 TWP-161 RANG-050 PT S1\2 W1\2 NW1\4

Property Address

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

has increased since the previous year's assessment to one or more of the following levels: You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

		×	
\$18,525	Change in TRUE & FULL VALUE	Change	
\$29,900	34.00	2022 Value (Old Value)	2022
TRUE & FULL VALUE \$48,425	Deeded Acres	2023 Value (New Value)	2023

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

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Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0140000

Legal Description of Property SECT-19 TWP-161 RANG-050 PT SW 1/4 LOT 3

Property Address

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

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Change in TRUE & FULL VALUE	2022 Value (Old Value)	De 2023 Value (New Value)
FULL VALUE	152.90	Deeded Acres 158.00
\$60,075	\$156,749	TRUE & FULL VALUE \$216,824

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

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State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0120000

Legal Description of Property SECT-19 TWP-161 RANG-050 PT SE1\4 NW1\4 LOT 2 NW1. 6.0 A

Property Address

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

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The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

Change in	2022 Value (Old Value)	2023 Value (New Value)
Change in TRUE & FULL VALUE	13.00	Deeded Acres 19.00
\$3,830	\$4,915	TRUE & FULL VALUE \$8,745

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 Hefty Seed: 15866 ND 5, Pembina, ND

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Pembina County reassessed all agricultural land for 2023. Soil cards were mailed to all landowners on March 22, 2023 for review. County Board of Equalization will be held June 8, 2023 in the Farmers Room at the Courthouse in Cavalier. Cities 9:00 am and Townships 9:30 am.

State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0130000

Legal Description of Property SECT-19 TWP-161 RANG-050 PT SE 1/4 LOTS 4 & 5 NWL 28.50 AC

Property Address

TED JUHL 9326 162ND AVE NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

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	2022 Valu	2023 Valu
Change :	2022 Value (Old Value)	2023 Value (New Value)
Change in TRUE & FULL VALUE	76.50	Deeded Acres
\$43,598	\$61,957	TRUE & FULL VALUE \$105,555

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP Joliette Township Equalization - April 13, 2023 @ 1:00 pn Hefty Seed: 15866 ND 5, Pembina, ND

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State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0980005

Legal Description of Property SECT-14 TWP-161 RANG-051 NE1/4 SE1/4

Property Address

KEVIN JUHL
209 SOUTH 3RD ST
PO BOX 365
DRAYTON, ND 58225

Dear Property Owner:

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

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assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment. The township, city, or county board of equalization proposes to increase the true and full value returned by the

Chang	2022 Value (Old Value)	2023 Value (New Value)
Change in TRUE & FULL VALUE	9)	Deeded Acres
VALUE	40.00	10res 40.00
\$12,633	\$51,436	TRUE & FULL VALUE \$64,069

increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will

JOLIETTE TWP Joliette Township Ranalization - April

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

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State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1400000

Legal Description of Property SECT-24 TWP-161 RANG-051 N1/2 SE1/4

KEVIN JUHL 209 SOUTH 3RD ST PO BOX 365 DRAYTON, ND 58225

Property Address

When the walker:

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

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has increased since the previous year's assessment to one or more of the following levels: The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than 15% from the amount of the previous year's assessment.

2022 Value (Old Value) 2023 Value (New Value) Change in TRUE & FULL VALUE Deeded Acres 79.00 79.00 TRUE & FULL VALUE \$109,127 \$24,546 \$84,581

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district.

JOLIETTE TWP

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

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State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

Pembina Cty Tax Equalization 701-265-4697 8 4 4 4 Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0290000

SECT-31 TWP-161 RANG-050 Legal Description of Property

DRAYTON, ND 16041 94TH ST NE LYNDON JUHL

Property Address

Dear Property Owner:

When the valuation of your property increases by $\frac{10\$}{2}$ or more and $\frac{\$3000}{2}$ or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

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2023 Value (New Value) 2022 Value (Old Value) Change in TRUE & FULL VALUE Deeded Acres 160.00 160.00 TRUE & FULL VALUE \$164,982 \$249,788 \$84,806

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district.

Joliette Township Equalization - April 13, 2023 @ 1:00 Hefty Seed: 15866 ND 5, Pembina, ND шď

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May be held virtually. 8:30 am Contact for further information: State Board of Equalization - August 8, 2023 @ State Capitol 701-328-3127

Casey Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor

Cavalier, ND Pembina Cty Tax Equalization 701-265-4697 301 Division St W #4

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1320010

Legal Description of Property SECT-23 TWP-161 RANG-051

DRAYTON, ND 16041 94TH ST NE LYNDON JUHL

Property Address

Dear Property Owner:

When the valuation of your property increases by $\frac{10\$}{2}$ or more and $\frac{\$3000}{2}$ or more, section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

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Chang	2022 Value (Old Value)	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	2023 Value (New Value)
Change in TRUE & FULL VALUE			Deeded Acres
	80.00 \$102,874	\$124,852	

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

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May be held virtually. 8:30 am Contact for further information: State Board of Equalization - August 8, 2023 @ State Capitol 701-328-3127

Casey Krieg - Joliette Twp Cavalier, ND 58220 9459 136th Ave NE Assessor

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1320000

Legal Description of Property SECT-23 TWP-161 RANG-051 N1/2 NE1/4

Property Address

LYNDON JUHL 16041 94TH ST NE DRAYTON, ND 58225

When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. Dear Property Owner:

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Change	2022 Value (Old Value)	2023 Value (New Value)
in		
Change in TRUE & FULL VALUE	80.00	Deeded Acres 80.00
\$20,840	\$100,270	TRUE & FULL VALUE \$121,110

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district.

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State Board of Equalization - August 8, 2023 @ State Capitol Contact for further information: 701-328-3127 May be held virtually. 8:30 am

Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-1440000

SECT-25 TWP-161 RANG-051
E1\2 SE1\4

Property Address

LYNDON JUHL 16041 94TH ST NE DRAYTON, ND 58225

Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal. When the valuation of your property increases by 10% or more and \$3000 or more, Section 57-02-53 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Dear Property Owner:

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Ch	2022 Value (Old Value	2023 Value (New Value
ange	Lue)	Lue)
u,		
Change in TRUE & FULL VALUE		Deeded Acres 80.00
VALU	80.00	Acres 80.00
JE.	0	
		TRUE
		& FU
\$11,886	\$85,301	TRUE & FULL VALUE \$97,187

raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district. An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars

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Casey Krieg - Joliette Twp Assessor 9459 136th Ave NE Cavalier, ND 58220

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 13-0290000

Legal Description of Property SECT-31 TWP-161 RANG-050 SW1\4

Property Address

LYNDON JUHL 16041 94TH ST NE DRAYTON, ND 58225

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	2022 Value (Old Value)	2023 Value (New Value)
Change in	l Value)	v Value)
Change in TRUE & FULL VALUE	160.00	Deeded Acres 160.00
\$84,806	\$164,982	TRUE & FULL VALUE \$249,788

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax is being proposed by the taxing district.

Joliette Township Equalization - April 13, 2023 @ 1:00 pm Hefty Seed: 15866 ND 5, Pembina, ND

JOLIETTE TWP

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