



**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](mailto:propertytax@nd.gov)

or

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

**Information for Property Referenced in Appeal:**

Owner Name: *Waldemar Melsted*  
 Address: *P.O. Box 145, Wathalla ND 58282*  
 Township Name (if applicable): *Thingvalla*  
 Parcel ID: *23-2420000*  
 Legal Description: *NE 1/4 30-160-560*

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

**City/County Official Contact Information:**

Name: *Lisa Keney*  
 Address:  
 Phone Number: *701-265-4197*  
 Email Address: *lkeney@nd.gov*

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

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

- Choose One Township/City Equalization Meeting
- Choose One County Equalization Meeting
- Choose One

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

Township/City  County  N/A

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

Minutes from all levels of equalization meetings: Choose One

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

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

#### **Appeal Process:**

- 1.) Appellant notifies the Property Tax Division of intent to appeal.
- 2.) Submit this form and all applicable documentation to [propertytax@nd.gov](mailto: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.

600 E. BOULEVARD AVE., DEPT. 127  
BISMARCK, ND 58505-0599

[TAX.ND.GOV](http://TAX.ND.GOV) | [TAXINFO@ND.GOV](mailto:TAXINFO@ND.GOV) **ND Tax** NORTH DAKOTA



8/02/23

\*.-PARCEL INQUIRY.-\*

INQ010 11/30/04

TAXP # 57280  
WALDEMAR MELSTED  
PO BOX 145  
WALHALLA ND 58282-0145

PARCEL # 23-2420000

MP # 57280 WALDEMAR MELSTED

TWP/CITY	SCHOOL	FIRE	DEBT
23	118	8	

DESCRIPTION	ACRES
SECT-30 TWP-160 RANG-056 NE1/4	160.00

OWNR # 2820 FALCO# 5 OTHER  
WALDEMAR MELSTED ETAL

HISTORY(F6)

ENTER PARCEL#/YEAR 23 - ..... / 2022

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

8/02/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 23-2420000 WALDEMAR MELSTED

*--TRUE & FULL VALUES--*	*---ASSESSED VALUES----	*-----MISCELLANEOUS-----*
LAND 175,467	ASSESSED 87,734	ASMT 101 AGRICULTURAL
BUILDING	TAXABLE 8,773	HSTD OWNER
TOTAL 175,467	HSTD CRD/VET	DEEDED ACRES 160.00
	NET TAXABLE 8,773	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

ENTER PARCEL#/YEAR 23 - . . . . . / 2022  
F1-RETURN      F2-INQUIRY      F3-END OF JOB      F9-MP INFO      F12-PREV SCREEN

# Parcel Soils Assessment

# Pembina County

Parcel Number: 23-2420000  
 Deeded Acres: 160  
 Section: 30  
 Township: 160  
 Range: 56

Legal Description:  
 NE1/4

**Taxpayer Information:**

MELSTED/WALDEMAR  
 PO BOX 145  
 WALHALLA ND 58282-145

**Remarks:**

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	18.443	16	\$1,622.00	\$1,622.00	\$25,952.00
Cropland	I229A	Ff	86	2.688	0	\$1,717.00	\$1,717.00	\$0.00
Cropland	I231A	Do	64	23.828	14	\$1,278.00	\$1,278.00	\$17,892.00
Cropland	I256B	LvD	60	4.104	4	\$1,202.00	\$1,202.00	\$4,808.00
Cropland	I376A	Ch	68	3.233	0	\$1,355.00	\$1,355.00	\$0.00
Cropland	I472A	Pu	88	11.012	11	\$1,755.00	\$1,755.00	\$19,305.00
Cropland	I578A	ByA	52	22.803	11	\$1,030.00	\$1,030.00	\$11,330.00
Cropland	I585A	FaA	84	44.195	40	\$1,679.00	\$1,679.00	\$67,160.00
Cropland	I587A	RoA	86	6.061	6	\$1,717.00	\$1,717.00	\$10,302.00
Cropland	I589B	OgB	74	14.253	14	\$1,469.00	\$1,469.00	\$20,566.00
Farmstead	Fr. St.	Fr. St.	95	0	2	\$730.00	\$730.00	\$1,460.00
Gravel Pit	IGp	Pg	2	5.184	5	\$22.00	\$22.00	\$110.00
Non-Cropland	I572B	CbB	24	3.098	3	\$259.00	\$259.00	\$777.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	10	\$56.00	\$56.00	\$560.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	20	\$224.00	\$224.00	\$4,480.00
<b>Totals</b>				158.902	160			
				Exempt Acres	4			
				Taxable Acres	156	\$1,183.99		\$184,702



PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 23-2420000

Legal Description of Property  
SECT-30 TWP-160 RANG-056  
NE1/4

Property Address

WALDEMAR MELSTED  
PO BOX 145  
WALHALLA, ND 58282

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.

	Deeded Acres	TRUE & FULL VALUE
2023 Value (New Value)	160.00	\$184,702
2022 Value (Old Value)	160.00	\$111,073
	Change in TRUE & FULL VALUE	\$73,629

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.

THINGVALLA TWP

Thingvalla Township Equalization - April 17, 2023 @ 1:00 pm  
Mountain Community Center

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

Zelda Hartje - Thingvalla  
Twp Assessor  
306 Boundary Rd E  
Cavalier, ND 58220

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

8/02/23

\*.-PARCEL INQUIRY.-\*

INQ010 11/30/04

TAXP # 58860  
THOMAS J & PAMELA ROSE MOORE  
PO BOX 23  
MOUNTAIN ND 58262-0023

PARCEL # 23-2440000

MP # 58860 THOMAS J & PAMELA ROSE MOORE

TWP/CITY	SCHOOL	FIRE	DEBT
23	118	8	

DESCRIPTION	ACRES	
SECT-30 TWP-160 RANG-056 NW 1\4 (GOVT LOTS 1 & 2)	152.00	

OWNER # 4488 FALCO# 3 L E  
TAMMY BURNS ETAL

ENTER PARCEL#/YEAR 23 - . . . . . / 2022  
 F1-RETURN      F2-INQUIRY      F3-END OF JOB      F9-MP INFO      F12-PREV SCREEN

8/02/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 23-2440000 THOMAS J & PAMELA ROSE MOORE

*--TRUE & FULL VALUES--*		*---ASSESSED VALUES----		*-----MISCELLANEOUS-----*	
LAND	132,625	ASSESSED	66,313	ASMT	101 AGRICULTURAL
BUILDING		TAXABLE	6,631	HSTD	OWNER
TOTAL	132,625	HSTD CRD/VET		DEEDED ACRES	152.00
		NET TAXABLE	6,631	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

ENTER PARCEL#/YEAR 23 - . . . . . / 2022

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



8/02/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 23-2440000 THOMAS J & PAMELA ROSE MOORE

VALUE RECORD 02 OF 02

\*--TRUE & FULL VALUES--\*

LAND	
BUILDING	30,717
TOTAL	30,717

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

ASSESSED	15,359
TAXABLE	1,382
HSTD CRD/VET	
NET TAXABLE	1,382

\*-----MISCELLANEOUS-----\*

ASMT 201 RESIDENTIAL  
HSTD OWNER  
DEEDED ACRES  
TILLABLE ACRES  
DEEDED  
FARM EXP

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

\*-----LOT DIMENSION INFORMATION-----\*

ZONING CODE  
LOT DIMENSIONS  
SQUARE FOOTAGE  
CALCULATED UNITS

ENTER PARCEL#/YEAR 23 - ..... / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

# Parcel Soils Assessment

# Pembina County

Parcel Number: 23-2440000  
 Deeded Acres: 152  
 Section: 30  
 Township: 160  
 Range: 56

Legal Description:  
 NW 1\4 (GOVT LOTS 1 & 2)

**Taxpayer Information:**

MOORE/THOMAS J & PAMELA ROSE  
 PO BOX 23  
 MOUNTAIN ND 58262-23

**Remarks:**

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	F203A	WoA	80	12.115	10	\$1,584.00	\$1,584.00	\$15,840.00
Cropland	F594D	OgE	48	44.715	2	\$954.00	\$954.00	\$1,908.00
Cropland	I229A	Ff	86	5.27	5	\$1,717.00	\$1,717.00	\$8,585.00
Cropland	I256B	LvD	60	2.06	2	\$1,202.00	\$1,202.00	\$2,404.00
Cropland	I376A	Ch	68	11.648	11	\$1,355.00	\$1,355.00	\$14,905.00
Cropland	I578A	ByA	52	0.641	0	\$1,030.00	\$1,030.00	\$0.00
Cropland	I589B	OgB	74	73.014	53	\$1,469.00	\$1,469.00	\$77,857.00
Farmstead	Fr. St.	Fr. St.	95	0	9	\$730.00	\$730.00	\$6,570.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	6	\$56.00	\$56.00	\$336.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	50	\$224.00	\$224.00	\$11,200.00
<b>Totals</b>				149.463	152			
				Exempt Acres	4			
				Taxable Acres	148	\$943.28		\$139,605

8/02/23

.\*-PARCEL INQUIRY-.\*

INQ010 11/30/04

TAXP # 969  
JONATHAN WAYNE MOORE  
12774 89TH ST NW  
MOUNTAIN ND 58262

PARCEL # 23-2340000

MP # 969 JONATHAN WAYNE MOORE

TWP/CITY	SCHOOL	FIRE	DEBT
23	118	8	

DESCRIPTION	ACRES	
SECT-29 TWP-160 RANG-056 N1\2 NW1\4 & SW1\4 NW1\4	120.00	

HISTORY(F6)

ENTER PARCEL#/YEAR 23 - ..... / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN



8/02/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 23-2340000 JONATHAN WAYNE MOORE

VALUE RECORD 01 OF 01

\*--TRUE & FULL VALUES--\*

LAND	58,299
BUILDING	
TOTAL	58,299

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

ASSESSED	29,150
TAXABLE	2,915
HSTD CRD/VET	
NET TAXABLE	2,915

\*-----MISCELLANEOUS-----\*

ASMT	101 AGRICULTURAL
HSTD	OWNER
DEEDED ACRES	120.00
TILLABLE ACRES	
DEEDED	
FARM EXP	

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

\*-----LOT DIMENSION INFORMATION-----\*

ZONING CODE  
LOT DIMENSIONS  
SQUARE FOOTAGE  
CALCULATED UNITS

ENTER PARCEL#/YEAR 23 - ..... / 2022

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

# Parcel Soils Assessment

Parcel Number: 23-2340000  
 Deeded Acres: 120  
 Section: 29  
 Township: 160  
 Range: 56

Legal Description:  
 N1\2 NW1\4 & SW1\4 NW1\4

**Taxpayer Information:**

MOORE/JONATHAN WAYNE  
 12774 89TH ST NW  
 MOUNTAIN ND 58262

**Remarks:**

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	17.27	0	\$1,622.00	\$1,622.00	\$0.00
Cropland	I187A	EgA	76	2.07	2	\$1,507.00	\$1,507.00	\$3,014.00
Cropland	I213A	EmA	74	0.33	0.25	\$1,469.00	\$1,469.00	\$367.25
Cropland	I257A	Mf	85	0.75	0.75	\$1,698.00	\$1,698.00	\$1,273.50
Cropland	I309A	Av	61	2.82	2.75	\$1,221.00	\$1,221.00	\$3,357.75
Cropland	I472A	Pu	88	37.84	0	\$1,755.00	\$1,755.00	\$0.00
Cropland	I535A	Vy	55	33.31	24.5	\$1,088.00	\$1,088.00	\$26,656.00
Cropland	I578B	ByB	49	10.48	10	\$973.00	\$973.00	\$9,730.00
Cropland	I585A	FaA	84	0.08	0	\$1,679.00	\$1,679.00	\$0.00
Cropland	I601A	BrA	52	14.97	0	\$1,030.00	\$1,030.00	\$0.00
Non-Cropland	I564B	RfB	26	0.01	0	\$280.00	\$280.00	\$0.00
Pastureland	Past			0	75.75	\$224.00	\$224.00	\$16,968.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
<b>Totals</b>				119.93	120			
				Exempt Acres	4			
				Taxable Acres	116	\$529.02		\$61,367

---

---

PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

---

---

Page 9088

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

adjusted ratio after local equalization for Pembina County is 93.2% 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 adjusted Commercial Sales Ratio for 2023 is 95.9%, 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 reimbursed by the state general fund to the amount of \$31,550.05 (last year \$22,576.57) for this credit.

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

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 VALUATION DECREASE OF 5% ACROSS THE COUNTY 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 RESIDENTIAL  
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, 08-0110010, 08-0120000, 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, 08-1220000, 08-1220010, 08-1440000, 08-1870005, 08-1880000, 08-1890000, and 08-1890010

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

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.

Page 9105

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

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, 08-0760010, 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;



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.

Zelda Hartje, Pembina Township Assessor, asked if a Township Board member could be a representative for the entire township. Ms. Keney read NDCC 57-12-01 regarding having an appointed representative represent them at County Board of Equalization. Ms. Keney will verify with the State if the regulations are the same for State Equalization.

### **ST JOSEPH TOWNSHIP**

Bill Wagner (21-0580000, 21-0600000) disagreed with value of land that was rivers and he is being taxed ag land valuation on.

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

### **101-7256 APPEALS REQUESTING SOIL MODIFIERS DENIED**

Motion made by Blaine Papenfuss to deny the appeals since soil modifiers are not approved. Second by Laverne Doyle. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

### **ST THOMAS TOWNSHIP**

No appeals were presented at St Thomas Township Equalization. No individuals appeared for County Equalization.

### **WALHALLA TOWNSHIP**

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

### **THINGVALLA TOWNSHIP**

Appeals were received from the following landowners:

Roger Olafson (23-1060000, 23-1080000, 23-2050000, 23-20600000)

Olafson Brothers (23-2910000, 23-2910030)

Dale Anderson (23-0170000)

Dennis Biliske (23-2030010, 23-0130000)

Darren Olafson (23-1150000, 23-1930000, 23-1950000)

Curtis Olafson (23-2950000, 23-2960000)

Waldemer Melsted (23-2420000)

Robert Olgeirson (23-2600000, 23-2630000, 23-2640000, 23-2650000, 23-2750000)

Rick & Elma Hannesson (23-2150000)

Judith Geir (23-2330000, 23-2350000, 23-2370000, 23-2380000, 23-2590010, 23-2610000)

Catherine Booth (23-0910000)

John Hjaltalin (23-1330000)

101-7257 APPEALS REQUESTING SOIL MODIFIERS DENIED

Motion made by Blaine Papenfuss to reject all the appeals since they are for soil modifiers (frequently flooded, salinity, rock, erosion, nonconformity, bad drainage, rangeland, stream overflow). Second by Laverne Doyle. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

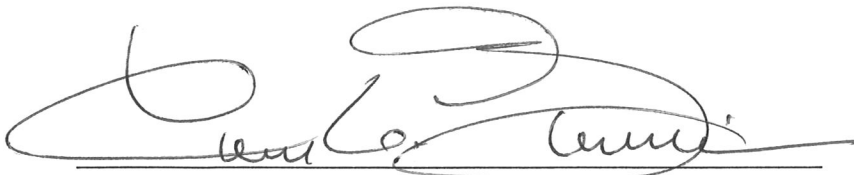
Motion made by Blaine Papenfuss and seconded by Andrew Cull to adjourn. All voting in favor; motion carried.

Motion to rescind his previous motion to adjourn made by Blaine Papenfuss. Second by Andrew Cull. All voting in favor; motion carried.

101-7258 TAX OFFICE RECOMMENDATIONS APPROVED AS PRESENTED

Ms. Keney reviewed her recommendations to the Board. 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. Motion made by Andrew Cull and seconded by Blaine Papenfuss to approve Ms. Keney's recommendations as presented. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Motion made by Blaine Papenfuss and seconded by Andrew Cull to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 6:30 PM.

A handwritten signature in black ink, appearing to read 'James Benjaminson', written over a horizontal line.

James Benjaminson, Chairman  
Pembina County Board of Commissioners

*Linda Schlittenhard*  
ATTEST: /s/ Linda Schlittenhard  
Pembina County Auditor/Treasurer



**PROCEEDINGS**  
OF AKra Township  
**BOARD OF EQUALIZATION**

The Board of Equalization met at 6:30 o'clock PM at Icelandic State Park  
There were present:

Present at the meeting: Darrell Cox, Supervisor-chairman, Chris Johnson, Supervisor, Joey Cook, Supervisor, Melanie Steele, clerk/treasurer, Casey Krieg, Assessor, Cody Steele, Darrell Kemnitz, Karen Kemnitz, Jane Stevenson, Jeff Stevenson, David Cook, Peggy Dietrich and Dennis Biliske.

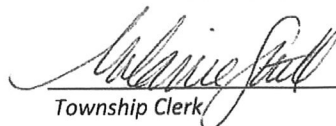
Casey Krieg handed out her 2023 AKra Equalization Report which she reviewed and answered questions on. After much discussion, Joey Cook moved to Reject the 2023 Ag land increases due to lack of reason for the increases and for lack of soil modifiers. Chris Johnson 2<sup>nd</sup> the motion. Motion Passed. Darrell Cox moved that the Commissioners use 2022 Ag land values in Pembina County and add a 5.25% increase in lieu of increases noted on parcel soils assessments. Chris Johnson 3<sup>rd</sup> the motion. Motion passed.

Two landowners requested an appeal on their increased assessment for reasons of value and unequal valuation: Jeff Stevenson on parcels # 01-1320000, 01-0480000, 01-0420020, 01-0420000 and David Cook on parcel # 01-0130000, 01-0120000, 01-0710000, 01-0200000, 01-0180000.

Darrell Cox moved to adjourn the meeting, Joey Cook 2<sup>nd</sup>, passed.  
Meeting adjourned at 8:17pm.

I hereby certify that the foregoing is a correct transcript of the proceedings of the City Board of Equalization of AKra Township, Pembina County, North Dakota.

In Testimony Whereof, I hereunto set my hand this 26<sup>th</sup> day of April, 2023.

  
Township Clerk

**Crystal Township Tax Equalization Meeting**  
**April 19th, 2023**

The Crystal Township Tax Equalization Meeting was held at the Crystal Fire Hall Community Room. Meeting was publicized for two weeks in the Cavalier Chronicle. Those present were Richard W Mitchell, Shirley Mitchell, Assessor Dianne Goodoien, Paul O'Toole, Doug Ramsey, Duane Dumas, Loren Estad, Darren Olafson, Dennis Biliske, and Darin Otto.

The Assessor presented the rolls. The rolls were rejected due to lack of reasoning and lack of soil modifiers available. Motion made by Duane Dumas, seconded by Richard W Mitchell, Motion carried.

Doug Ramsey brought forward concerns about the valuation of his home. Home was not previously taxed and now is being valued at \$47,070. Discussion was held on the condition of the home and that it was felt that that value was too high. Motion made to recommend reduction to \$20,000 by Paul O'Toole, seconded by Duane Dumas. Motion Carried.

Darren Olafson brought forward concerns with agricultural land valuation of a 12% increase on parcel 07-0290000. Olafson is concerned with the use of Productivity Index(PI) for land valuation and the lack of reason given for increases. Discussion was held on previous modifiers used by Pembina County which were: Rocky, Bad Drainage, Erosion, Stream Overflow, Non-conformity, Alkaline, Irregular Field, Inaccessibility, and Salinity.

Camburn Shephard brought forward an appeal on behalf of Jane Shephard on parcels 07-1760000, 07-1770000, 07-1790000, and 07-1800000. Lack of reasoning given for increases was the concern.

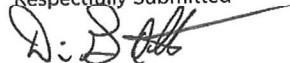
Dianne Goodoien brought forward an appeal on 07-1940000 also due to lack of reasoning for the increase.

Paul O'Toole made a motion to recommend a 5.25% increase over 2022 valuations for all ag land in Crystal Township. Duane Dumas seconded. Motion Carried.

Motion made by Duane Dumas for a 9% increase on residences presented. Seconded by Richard W. Mitchell. Motion Carried.

With no further business, motion made by Richard W. Mitchell to Adjourn. Seconded by Duane Dumas. Motion Carried.

Respectfully Submitted



Darin Otto  
Crystal Township Clerk/Treasurer.



**PROCEEDINGS**  
**OF \_\_\_\_\_ Township**  
**BOARD OF EQUALIZATION**

The Board of Equalization met at \_\_\_\_\_ o'clock \_\_M at \_\_\_\_\_  
There were present:

I hereby certify that the foregoing is a correct transcript of the proceedings of the City Board of  
Equalization of Crystal Township, Pembina County, North Dakota.

In Testimony Whereof, I hereunto set my hand this 19<sup>th</sup> day of April, 2023.

  
\_\_\_\_\_  
Township Clerk

---

---

2023

COPY

Record of Proceedings of the  
Township Board of Equalization  
Gardar Township,  
Pembina County, North Dakota

TOWNSHIP BOARD OF EQUALIZATION  
Duties, Complaints and Grievances  
(North Dakota Century Code—Chapter 57-09)

**57-09-01. Membership of board - Meeting.** The township board of equalization consists of the members of the board of supervisors of each township, and the clerk shall act as clerk of said board. The board shall meet on the second Monday in April in each year at the usual place of meeting of the township board of supervisors.

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

**57-09-03. Duties of board.** The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that

each tract or lot of real property is entered on the assessment list at the true value thereof. The assessment of the property of any person may not be raised until such person has been notified of the intent of the board to raise the same. All complaints and grievances of residents of the township must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization.

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

---

---

## Equalization Meeting of Gardar Township

The Gardar Township Equalization Meeting was held April 14, 2023 at 7:30 pm in the Gardar Township Hall.

The Board of Equalization members present were Mark Myrdal and Robert Thomasson. Also present were John H. Johnson, Curtis Olafson, Darren Olafson, Sharon Laxdal, Tom Mullen, assessor Casey Kreig, and Karen Langerud, clerk.

The chairman had assessor Casey Kreig go over the 2023 Equalization Report for the Gardar Township. There were no residential or commercial sales in 2022. There were three Agricultural Land sales in Gardar Township in 2022. The average value per acre for Ag Land in Gardar Township is: \$819.16. The land values were rolled over from 2020 to 2023.

Agricultural Land Value is:	\$18,357,248
Residential Land Value	\$78528
Residential Structure Value	\$1,793
Commercial Land Value	\$12,736
Commercial Structure Value	\$30,187

There were no abatements at this time. Robert Thomasson then made a motion to accept Casey Kreig's report and Mark Myrdal seconded the motion.

The process of appealing the approved Agricultural Land Value adjustment were discussed by value, soil type, land use and modifiers. To start the process of appeal at the township equalization level and then to the County and if denied then to the State.

Curtis and Darren Olafson appealed 2 parcels: 11-0110000 and 11-0080000 because of rocks, cropland with 30% rocky soil and odd shape and soil conformity of 10%.

Sharon Laxdal also appealed 2 parcels: 11-1860000 and 11-0970000 with rocky soil.

Robert Thomasson made a motion to deny 2023 soil evaluations of Pembina County and Sharon Laxdal seconded the motion.

Mark Myrdal made a motion to increase 5% from the 2020 land value report and Robert Thomasson seconded the motion.

Robert Thomasson made a motion to add back the modifiers from 2020 report.

- Modifiers:
1. Rocky
  2. Bad Drainage
  3. Erosion
  4. Stream Overflow

5. Nonconformity
6. Alkaline
7. Irregular Field
8. Inaccessibility

Mark Myrdal seconded the motion to add back the modifiers from the 2020 report.

A Quorum (code 57-09-05) – Time for completing equalization meeting was put in place at 9:00 pm. The meeting is set to continue on Sunday, April 23, 2023 at 7:30 pm at the Gardar Township Hall.

Mark Myrdal brought the equalization meeting to order April 23, 2023 at 7:30 pm. More parcels were admitted to the meeting:

Harold Myrdal: 11-1980000 – 11-1990000 -- with 40% Rocky --- 11-1960000 with 30% Salinity, 40% Rocky

07-1000000 --- 07-1710000 --- 11-1970000 --- with 40% Rocky

Rosemarie Myrdal: 11-1730000 --- 11-1760000 ----11-1790000 ---- 11-1910000 ----11-1950000 --- 11-2010000 –11-2030000 --- 11-02060000 --- 11-2120000 ---11-2940000 --- with 30% Salinity, 40% Rocky, 30% Nonconformity.

11-1730000 ---- 11-1760000 ---- 11-1790000 --- -11-1910000 ---- 11-1940000 --- 11-1950000 ---- 11-2010000 ---- 11-2030000 ---- 11-2060000 ----11-2120000 --- 11-2190000 ---- 11-2940000 --- with 30% Salinity, 40% Rocky, 30% Erosion

Mark Myrdal: 11-0640000 --- 11-2090000 --- 11-2100000 ---11-2180000 --- with 30% Salinity, 40% Rocky, 30% Erosion.

Camburn Shepherd: 11-3120000 --- with Rangeland, 35% Salinity, Rocky, Erosion, Nonconformity, Bad Drainage.

11-3080000 --- 11-3120000 --- Land Use

Travis Bell: 11-0140000 --- 11-0130000 --- 11-0150000 --- All in Pasture Land Use

Casey Kreig said she would redo the Land Use Percentages.

Mark Myrdal motioned to adjourn the meeting at 8:00 pm and Duane Jonasson seconded the motion.

**PROCEEDINGS**  
**OF Joliette Township**  
**BOARD OF EQUALIZATION**

The Board of Equalization met at 1:00 o'clock PM at Hefty Seed Company  
There were present:

Don Emerson  
Ted Juhl  
Robert Kemp  
Brooks Stellan  
Casey Krieg  
Kevin Sharp  
Ronald Sharp

Meeting was called to order.  
We asked Assessor Casey Krieg that all High flood parcels marked flood have a 30% flood modifier.

Also we talked about Parcels with high salinity and request a 30% modifier, That also needs to be done on a individual basis, with grid Sampling as reference.

Using the 2009 flood levels and shape file provide by Civil air patrol and pembrna County water board. This modifier is to be used starting with the 2023 og la values and going forward. This Modifier was approved at Joliette annual Meeting on 21st March 2023

12000RS  
Casey Krieg  
Kevin Sharp  
Ronald Sharp

Meeting was called to order.  
We asked Assessor Casey Krieg that all High flood parcels marked flood have a 30% flood modifier.

Also we talked about Parcels with high salinity and request a 30% modifier, That also needs to be done on a individual basis, with grid Sampling as reference.

Using the 2009 flood levels and shape file provide by Civil air patrol and pembina County water board. This modifier is to be used starting with the 2023 og law values and going forward. This Modifier was approve at the Joliettc annual Meeting on 21st March 202

I hereby certify that the foregoing is a correct transcript of the proceedings of the City Board of Equalization of Joliettc Township, Pembina County, North Dakota.

In Testimony Whereof, I hereunto set my hand this \_\_\_\_\_ day of April, 2023.

  
Township Clerk

April 10, 2023 Equalization meeting was held at the Christensen Farm Shop at 7:00 pm. Monday 10th Assessor, Casey Kreig was present, Michael Stollon, Ted Smith (Chair), Curtis Christensen (Clerk/Treas.)

Those present asked assessor, Casey why the land valuations by the river went up 50-75% higher. Without any clear explanation or clear answer the motion that was made at the annual meeting was made at the annual meeting (Lincoln) twsp. approves a 30% flood modifier on all parcels marked: Flood in the 2021/2022 soils cards, book turned into the Tax Directors Office by Soils Committee using the 2009 flood levels + shape files provided by the Civil Air Patrol and Pembina County Water Board. This modifier is to be used in 2023 Ag parcels going forward. With no further business the meeting was adjourned. Respectfully submitted by Pamela Christensen - Clerk/Treasurer



April 22, 2023

TO: PEMBINA COUNTY

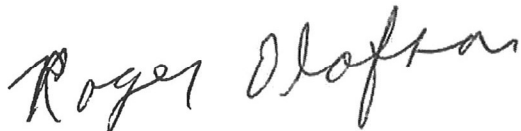
Due to the failure of County Commission to adopt soil modifiers even though it is strongly recommended by Ron Haugen at NDSU, Dustin Bakken at Kompleks Assessment Solutions, State Tax Commissioner, and requested by dozens of property owners in Pembina County, Thingvalla Township adopted their own set of modifiers at their 2023 Township Annual Meeting.

Enclosed are several applications for Ag Land value adjustments via modifiers by property owners in Thingvalla Township. These were duly reviewed and approved by Thingvalla Township Board of Equalization at its meeting on April 17 & 22, 2023.

Also enclosed are copies of special motions approved by Thingvalla Township Board of Equalization.

I have been clerk of Thingvalla Township Equalization meetings for over 40 years. The number of property owners with questions, concerns, and appeals in 2023 is greater than the total of same for the previous 40 plus years. A pretty good indicator that something is awry.

Respectfully,

A handwritten signature in cursive script that reads "Roger Olafson". The signature is written in black ink and is positioned above the printed name.

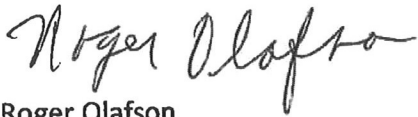
Roger Olafson

Township Clerk

THINGVALLA TOWNSHIP EQUALIZATION MEETING

APRIL 17, 2023

Motion by Bruce Ralston to reject 2023 Ag Land increases in Thingvalla Township due to lack of reason for increase in Notice of Increase from county and lack of soil modifiers from county.  
Second by Jason Halldorson. Motion carried unanimously.

A handwritten signature in cursive script that reads "Roger Olafson".

Roger Olafson

Township Clerk

THINGVALLA TOWNSHIP EQUALIZATION MEETING

APRIL 17, 2023

Motion by Bruce Ralston requesting that Pembina County Commission use 2022 Ag Land values county wide and add 5.25% in lieu of increases noted on Parcel Soils Assessment sheets to obtain Ag Land values for 2023 assessments. Second by Jason Halldorson. Motion carried unanimously.

A handwritten signature in black ink that reads "Roger Olafson". The signature is written in a cursive, flowing style.

Roger Olafson

Township Clerk

APRIL 17, 2023  
**PROCEEDINGS**  
OF THINGVALLA Township  
**BOARD OF EQUALIZATION**

The Board of Equalization met at 1:00 o'clock P.M. at MOUNTAIN COMMUNITY CENTER  
There were present:

SUPERVISORS: Bruce Ralston, Jason Halldorson, and  
Rick Harnesson.

CLERK: ROGER OLAFSON. ASSESSOR: ZELDA HARTJE.

OTHERS: DALE SONDELAND, JUDY GEIR, ROBERT  
OLGEIRSON, WALDEMAR MELSTED, DARREN  
OLAFSON, DENNIS BILISKE, CURTIS OLAFSON,  
KAREN KRISTJANSON, LISA KENEY.

Board chair Rick Harnesson called the meeting  
to order at 1:05 P.M.

assessor Zelda Hartje distributed a printed copy  
of her 2023 Thingvalla Township Equalization Report.  
She then explained the various segments of the  
report and answered questions regarding the  
report.

A discussion then followed on assessment  
increases, especially on Ag Land which in some  
cases were substantial. Board members  
reported that county commission failed to  
adopt soil modifiers and that county  
Directors of Equalization moved portions of  
several parcels from pasture to cropland,  
both of which contributed to increases  
in assessment values. Board members  
also reported that the electors at the  
2023 annual Meeting of the township  
adopted soil modifiers that property  
owners could apply for to adjust their  
assessment values if desired. Several  
applications for such were received and  
included herein. List of applicants and  
parcel numbers are included on page 4.

I hereby certify that the foregoing is a correct transcript of the proceedings of the ~~the~~ Board of  
Equalization of THINGVALLA Township, Pembina County, North Dakota.

In Testimony Whereof, I hereunto set my hand this 22<sup>nd</sup> day of April, 2023

Roger Olafson  
Township Clerk

April 17, 2023  
Thingwalla Township Board of Equalization

Due to the aforementioned actions at the county level the following two motions were approved by the board:

Motion by Bruce Ralston to reject 2023 aghand increases in Thingwalla Township due to lack of reason for increase in Notice of Increase from county and lack of soil modifiers from county. Second by Jason Halldorson. Motion carried unanimously.

Motion by Bruce Ralston requesting that Pembina County Commission use 2022 aghand values county wide and add 5.25% in lieu of increases noted on parcel soil assessment sheets to obtain aghand values for 2023 assessments. Second by Jason Halldorson. Motion carried unanimously.

This action should keep Pembina County in compliance on aghand values.

Due to the fact that several parcel owners were just learning of the township's list of soil modifiers, it was determined to allow them a few more days to submit these. Motion by Bruce Ralston to adjourn to 9:00 A.M. April 27<sup>th</sup> at Mountain Community Center. Second by Jason Halldorson. Motion carried unanimously. Roger Olafson. Clerk

---

April 22, 2023

Equalization meeting reconvened by Board Chair Rick Harnesson at 9:05 A.M. at Mountain Community Center. Present were Jason Halldorson, Bruce Ralston, and Rick Harnesson; supervisors and Roger Olafson; Clerk. More applications for soil modifiers were received the past few days. Board reviewed all application received to date. See listing on Page 4.

April 17, 2023 and April 27, 2023  
Thingvalla Township Board of Equalization

As a result of Thingvalla Township elections at the 2023 annual Township meeting adopting their own soil modifiers, the following applications for use of soil modifiers have been received:

Roger Olafson for parcel	23-1060000.
Roger Olafson for parcel	23-1080000.
Roger Olafson for parcel	23-1250000.
Roger Olafson for parcel	23-2050000.
Roger Olafson for parcel	23-2060000.
Olafson Bros. for parcel	23-2910000.
Olafson Bros for parcel	23-2910030.
Dale Anderson for parcel	23-0170000.
Dennis Biliski for parcel	23-2030010.
Dennis Biliski for parcel	23-0130000.
Warren Olafson for parcel	23-1150000.
Darren Olafson for parcel	23-1930000.
Darren Olafson for parcel	23-1950000.
Curtis Olafson for parcel	23-2950000.
Curtis Olafson for parcel	23-2960000.
Waldemar Melsted for parcel	23-2420000.
Robert Olgeirson for parcel	23-2600000.
Robert Olgeirson for parcel	23-2630000.
Robert Olgeirson for parcel	23-2640000.
Robert Olgeirson for parcel	23-2650000.
Robert Olgeirson for parcel	23-2750000.
Robert Olgeirson for parcel	23-2150000.
Rick & Elmy Harnesson for parcel	23-2330000.
Judith Geir for parcel	23-2350000.
Judith Geir for parcel	23-2370000.
Judith Geir for parcel	23-2380000.
Judith Geir for parcel	23-2590010.
Judith Geir for parcel	23-2610000.
Catherine Booth for parcel	23-0910000.
John Hjaltalin (letter) for parcel	23-1330000.

April 27, 2023

Thingvalla Township Board of Equalization

Motion by Jason Halldorson to . . . . . R20  
approve all applications for modifiers as  
presented. Second by Bruce Kalton. Motion  
carried unanimously.

Motion by Bruce Kalton to pay Zella Hartje  
\$1,600.00 for 2023 assessment services. Second  
by Jason Halldorson. Motion carried unanimously.

Motion by Jason Halldorson to adjourn  
meeting. Second by Bruce Kalton. Motion  
carried unanimously. Meeting adjourned  
at 9:40 A.M.

Roger Olafson - Clerk.



Township Name: THINGVALLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-23

Full Parcel Number 23-1060000

Section 14 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) \_\_\_\_\_

Mailing Address 12945 84TH ST NE  
EDINBURG, ND 58227

Phone # 701 265.2327

Email address RLOLAF@POLARCOMM.COM

Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%)  10%

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%)  5%

Nonconformity (up to 30%) \_\_\_\_\_

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-1060000  
 Deeded Acres: 40  
 Section: 14  
 Township: 160  
 Range: 56

Legal Description:  
 SE 1\4 NW 1\4

**Taxpayer Information:**

OLAFSON/ROGER L  
 12945 84TH ST NE  
 EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I231A	Do	64	40.155	37	\$1,278.00	\$1,278.00	\$47,286.00
Waste	Wt.	Wt.	0	0	3	\$56.00	\$56.00	\$168.00
<b>Totals</b>				40.155	40			
				Exempt Acres	0			
				Taxable Acres	40	\$1,186.35		\$47,454

Township Name: THINGUALLA

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 04-17-23

Full Parcel Number 23-1080000

Section 14 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) \_\_\_\_\_

Mailing Address 12945 84TH ST NE  
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLAF@POLARCOMM.COM

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%) ✓ 20%

Nonconformity (up to 30%) \_\_\_\_\_

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-1080000  
 Deeded Acres: 40  
 Section: 14  
 Township: 160  
 Range: 56

Legal Description:  
 NW 1\4 SE 1\4

Taxpayer Information:

OLAFSON/ROGER L  
 12945 84TH ST NE  
 EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I231A	Do	64	8.667	8.6	\$1,278.00	\$1,278.00	\$10,990.80
Cropland	I562A	Nh	80	31.488	31.4	\$1,584.00	\$1,584.00	\$49,737.60
<b>Totals</b>				40.155	40			
				Exempt Acres	0			
				Taxable Acres	40	\$1,518.21		\$60,728

Township Name: THINGVALLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-73

Full Parcel Number 23-1250000

Section 15 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) \_\_\_\_\_

Mailing Address 12945 84TH ST NE  
EDINBURG, ND 58227

Phone # 701 265-2327

Email address ROLAFA@POLARCOMM.COM

Reason for adjustment (check all that apply)

- Frequent Flooding (up to 40%) \_\_\_\_\_
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%) \_\_\_\_\_
- Erosion (up to 30%)  10%
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Drainage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_
- Stream Overflow (up to 30%)  10%

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-1250000  
 Deeded Acres: 80  
 Section: 15  
 Township: 160  
 Range: 56

Legal Description:  
 N 1\2 SW 1\4

Taxpayer Information:

OLAFSON/ROGER L  
 12945 84TH ST NE  
 EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	F143D	BaD	41	5.67	5.5	\$820.00	\$820.00	\$4,510.00
Cropland	I130A	HmA	82	1.07	1	\$1,622.00	\$1,622.00	\$1,622.00
Cropland	I413A	LbA	91	6.87	6	\$1,813.00	\$1,813.00	\$10,878.00
Cropland	I559A		95	30.66	23.5	\$1,889.00	\$1,889.00	\$44,391.50
Cropland	I561A	Ng	85	35.42	34	\$1,698.00	\$1,698.00	\$57,732.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Shelter Belt	Shlt. Blt.	Shlt. Blt.		0	2	\$224.00	\$224.00	\$448.00
Waste	Wt.	Wt.		0	4	\$56.00	\$56.00	\$224.00
<b>Totals</b>				79.69	80			
				Exempt Acres	4			
				Taxable Acres	76	\$1,576.39		\$119,806

Township Name: THINGVALLA

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 04-17-23

Full Parcel Number 23-205 0000

Section 25 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) \_\_\_\_\_

Mailing Address 12945 84TH ST NE  
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLAF@POLARCOMM.COM

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%)  15%

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%)  10%

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2050000  
 Deeded Acres: 160  
 Section: 25  
 Township: 160  
 Range: 56

Legal Description:  
 NE 1\4

Taxpayer Information:

OLAFSON/ROGER L  
 12945 84TH ST NE  
 EDINBURG ND 58227

Remarks:

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	47.59	45	\$1,622.00	\$1,622.00	\$72,990.00
Cropland	I229A	Ff	86	111.67	105	\$1,717.00	\$1,717.00	\$180,285.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.		0	6	\$56.00	\$56.00	\$336.00
<b>Totals</b>				159.26	160			
				Exempt Acres	4			
				Taxable Acres	156	\$1,625.71		\$253,611

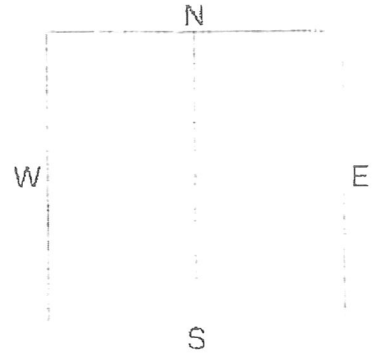
*UP 107%  
 from 2022*



Soil Analysis by Agvise Laboratories  
 (http://www.agvise.com)  
 Northwood: (701) 587-6010  
 Benson: (320) 843-4109

### SOIL TEST REPORT

FIELD ID **SEC 25 EAST/SOYS**  
 SAMPLE ID  
 FIELD NAME  
 COUNTY  
 TWP RANGE  
 SECTION QTR ACRES **85**  
 PREV. CROP **Soybeans**



SUBMITTED FOR:  
**OLAFSON VENTURES**

SUBMITTED BY: **OT3310**

**OTTO AG**  
**PO BOX 69**  
**CRYSTAL, ND**

**58222**

REF # **20451803** BOX # **3918**  
 LAB # **NW209290**

Date Sampled **10/29/2021**

Date Received **10/30/2021**

Date Reported **11/01/2021**

Nutrient in the Soil		Interpretation	1st Crop Choice		2nd Crop Choice		3rd Crop Choice				
			YIELD GOAL		YIELD GOAL		YIELD GOAL				
			SUGGESTED GUIDELINES		SUGGESTED GUIDELINES		SUGGESTED GUIDELINES				
			LB/ACRE	APPLICATION	LB/ACRE	APPLICATION	LB/ACRE	APPLICATION			
Nitrate	0-6"	14 lb/acre									
	6-24"	45 lb/acre									
	0-24"	59 lb/acre									
Phosphorus	Olsen	13 ppm	P <sub>2</sub> O <sub>5</sub>		P <sub>2</sub> O <sub>5</sub>		P <sub>2</sub> O <sub>5</sub>				
Potassium		356 ppm	K <sub>2</sub> O		K <sub>2</sub> O		K <sub>2</sub> O				
Chloride	0-24"	484 lb/acre	Cl		Cl		Cl				
Sulfur	0-6"	120 +lb/acre	S		S		S				
	6-24"	360 +lb/acre	B		B		B				
Boron		2.1 ppm	Zn		Zn		Zn				
Zinc		1.56 ppm	Fe		Fe		Fe				
Iron		25.0 ppm	Mn		Mn		Mn				
Manganese		4.6 ppm	Cu		Cu		Cu				
Copper		1.64 ppm	Mg		Mg		Mg				
Magnesium		1473 ppm	Lime		Lime		Lime				
Calcium		4715 ppm									
Sodium		298 ppm									
Org.Matter		6.9 %									
Carbonate(CCE)		2.5 %									
Sol. Salts	0-6"	1.75 mmho/cm	Soil pH	0-6" 7.4	Cation Exchange Capacity	38.1 meq	% Base Saturation (Typical Range)				
	6-24"	3.95 mmho/cm	Buffer pH	6-24" 7.8			% Ca	% Mg	% K	% Na	% H
							61.9	32.3	2.4	3.4	0.0

General Comments: Fine-textured (CEC: 31+ meq)  
 Percent hydrogen is estimated from water pH, CEC corrected for exchangeable acidity.

Township Name: THINGVALLA

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 04-17-23

Full Parcel Number 23-206 0000

Section 25 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) \_\_\_\_\_

Mailing Address 12945 84TH ST NE  
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLAF@POLARCOMM.COM

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%)  8%

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%)  5%

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

---

---

---

---

---

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2060000  
 Deeded Acres: 160  
 Section: 25  
 Township: 160  
 Range: 56

Legal Description:  
 NW 1\4

**Taxpayer Information:**

OLAFSON/ROGER L  
 12945 84TH ST NE  
 EDINBURG ND 58227

Remarks:

Year: 2023

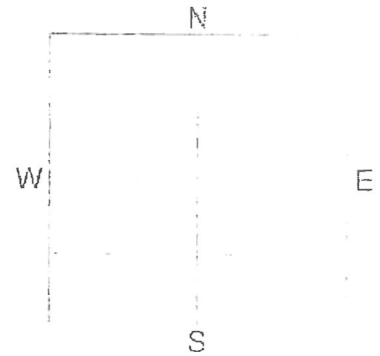
Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	1.715	1.7	\$1,622.00	\$1,622.00	\$2,757.40
Cropland	I229A	Ff	86	117.267	109.07	\$1,717.00	\$1,717.00	\$187,273.19
Cropland	I242A	Rr	49	40.633	40.23	\$973.00	\$973.00	\$39,143.79
Cropland	I383A	OvA	96	0.07	0	\$1,908.00	\$1,908.00	\$0.00
Drain	Drain	Drain	0	0	5	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
<b>Totals</b>				159.685	160			
				Exempt Acres	9			
				Taxable Acres	151	\$1,517.71		\$229,174



Soil Analysis by Agvise Laboratories  
 (http://www.agvise.com)  
 Northwood: (701) 587-6010  
 Benson: (320) 843-4109

### SOIL TEST REPORT

FIELD ID **SEC 25 WEST**  
 SAMPLE ID  
 FIELD NAME  
 COUNTY  
 TWP RANGE  
 SECTION QTR ACRES **125**  
 PREV. CROP **Soybeans**



SUBMITTED FOR:  
**OLAFSON VENTURES**

SUBMITTED BY: **OT3310**  
**OTTO AG**  
**PO BOX 69**  
**CRYSTAL, ND** **58222**

REF # **20451804** BOX # **4245**  
 LAB # **NW209294**

Date Sampled **10/29/2021**

Date Received **10/30/2021**

Date Reported **11/01/2021**

Nutrient in the Soil		Interpretation	1st Crop Choice		2nd Crop Choice		3rd Crop Choice			
			YIELD GOAL	YIELD GOAL	YIELD GOAL	YIELD GOAL	YIELD GOAL	YIELD GOAL		
		****	SUGGESTED GUIDELINES		SUGGESTED GUIDELINES		SUGGESTED GUIDELINES			
			LB/ACRE	APPLICATION	LB/ACRE	APPLICATION	LB/ACRE	APPLICATION		
Nitrate	0-6"	3 lb/acre								
	6-24"	6 lb/acre								
	0-24"	9 lb/acre								
Phosphorus	Olsen	9 ppm								
Potassium		358 ppm								
Chloride	0-24"	256 lb/acre								
	0-6"	92 lb/acre								
	6-24"	360 lb/acre								
Sulfur										
Boron		1.2 ppm								
Zinc		1.13 ppm								
Iron		49.4 ppm								
Manganese		10.5 ppm								
Copper		1.34 ppm								
Magnesium		1165 ppm								
Calcium		3104 ppm								
Sodium		129 ppm								
Org. Matter		5.7 %								
Carbonate(CCE)		0.3 %								
Sol. Salts	0-6"	0.59 mmho/cm								
	6-24"	2.18 mmho/cm								
			Soil pH	Buffer pH	Cation Exchange Capacity	% Base Saturation (Typical Range)				
						% Ca	% Mg	% K	% Na	% H
			0-6" 6.9		27.4 meq	(65-75)	(15-20)	(1-7)	(0-5)	(0-5)
			6-24" 7.8			56.7	35.5	3.4	2.1	2.4

General Comments: Medium-textured (CEC: 11-30 meq)  
 Percent hydrogen is estimated from water pH, CEC corrected for exchangeable acidity.

Township Name: THINGVALLA

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 04-17-23

Full Parcel Number 23-2910000

Section 35 Township 160 Range 56

Parcel Owner Name OLAFSON BROS.

Applicant name (if different) \_\_\_\_\_

Mailing Address 13043 84TH ST NE  
EDINBURG, ND 58227

Phone # 701 265-2327

Email address ROLAIF@POLARCOMM.COM

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%)  32AC CROPLAND @ 30%

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

# Pembina County

Parcel Number: 23-2910000  
 Deeded Acres: 108.8  
 Section: 35  
 Township: 160  
 Range: 56

Legal Description:  
 N 1795' SW 1\4

**Taxpayer Information:**

OLAFSON BROS/  
 13043 84TH ST NE  
 EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	F143D	BaD	41	4.68	0	\$820.00	\$820.00	\$0.00
Cropland	I413A	LbA	91	103.3	32	\$1,813.00	\$1,813.00	\$58,016.00
Cropland	I568A	LgA	86	0.44	0	\$1,717.00	\$1,717.00	\$0.00
Farmstead	Fr. St.	Fr. St.		0	10	\$730.00	\$730.00	\$7,300.00
Pastureland	Past			0	54.8	\$224.00	\$224.00	\$12,275.20
Waste	Wt.	Wt.		0	5	\$56.00	\$56.00	\$280.00
Woodland	Wd. Ld.	Wd. Ld.		0	7	\$224.00	\$224.00	\$1,568.00
<b>Totals</b>				108.42	108.8			
				Exempt Acres	0			
				Taxable Acres	108.8	\$730.14		\$79,439



Township Name: THINGVALLA

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 04-17-23

Full Parcel Number 23-2910030

Section 35 Township 160 Range 56

Parcel Owner Name OLAFSON BROS.

Applicant name (if different) \_\_\_\_\_

Mailing Address 13043 84TH ST NE  
EDINBURG, ND 58327

Phone # 701 265-2327

Email address ROLAF@POLARCOMM.COM

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%)  10AC CROPLAND @ 30%

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2910030  
 Deeded Acres: 24.5  
 Section: 35  
 Township: 160  
 Range: 56

Legal Description:  
 PT S 1\2 SW 1\4 (TRACT 1957 X 545) 24.50 AC

Taxpayer Information:

OLAFSON BROS/  
 13043 84TH ST NE  
 EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I413A	LbA	91	24.868	10	\$1,813.00	\$1,813.00	\$18,130.00
Farmstead	Fr. St.	Fr. St.	95	0	2	\$730.00	\$730.00	\$1,460.00
Pastureland	Past			0	9	\$224.00	\$224.00	\$2,016.00
Roads	Road	Road		0	1.5	\$0.00	\$0.00	\$0.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	2	\$224.00	\$224.00	\$448.00
<b>Totals</b>				24.868	24.5			
				Exempt Acres	1.5			
				Taxable Acres	23	\$958.87		\$22,054

Township Name: Thingvall

### Application For Use of Agricultural Land Modifiers Adjustment

Date April 12 - 2023

Full Parcel Number 23-0170000

Section 3 Township 160 Range 56

Parcel Owner Name Dale V Anderson

Applicant name (if different) \_\_\_\_\_

Mailing Address P.O. Box - 486

Cavalier ND 58220

Phone # 701-520-3253

Email address \_\_\_\_\_

### Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%)  \_\_\_\_\_

Salinity (up to 30%)  \_\_\_\_\_

Rocky (up to 40%)  gravel \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Damage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

---

---

---

---

---

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/17/23

Full Parcel Number 23-2030010

Section 24 Township 160 Range 056

Parcel Owner Name Dennis Biliske

Applicant name (if different) \_\_\_\_\_

Mailing Address P. O. Box 272

Mensel, ND 58241

Phone # 701-215-2058

Email address dbiliske@resourceauction.com

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%)

Salinity (up to 30%)

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Damage (up to 30%) \* Damage from Improperly managed Legal Drain

Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/17/23  
Full Parcel Number 23-0130000

Section 2 Township 160 Range 56

Parcel Owner Name Dennis Biliske

Applicant name (if different) \_\_\_\_\_

Mailing Address P. O. Box 272  
Messel, ND 58241

Phone # 701-215-2058

Email address dbiliske@resourceauction.com

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%)  \_\_\_\_\_ \*

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Damage (up to 30%)  Improperly cleaned Legal Drain has caused damage \*

Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4-17-23  
Full Parcel Number 23-1150000  
Section 15 Township 160 Range 56  
Parcel Owner Name Darren Olatson  
Applicant name (if different) \_\_\_\_\_  
Mailing Address 420 Main Ave  
Edinburg, ND 58227  
Phone # 701-521-0073  
Email address olatsonenterprises@polarcomm.com

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%) east end
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%) \_\_\_\_\_
- Erosion (up to 30%)
- Nonconformity (up to 30%)
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

*98% Increase*

Office Use Only:

---

---

---

---

---

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4-17-23

Full Parcel Number 23-193 0000

Section 23 Township 160 Range 56

Parcel Owner Name Darren Olafson

Applicant name (if different) \_\_\_\_\_

Mailing Address 420 Main Ave

Edinburg, MD 58227

Phone # 201-521-0073

Email address olafsonenterprises@polarcomm.com

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) ✓ Range of PI

Bad Damage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

*49% Increase*

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Township Name: Thingwalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4-17-23

Full Parcel Number 23-195 0000

Section 23 Township 160 Range 56

Parcel Owner Name Darren Olafson

Applicant name (if different) \_\_\_\_\_

Mailing Address 420 Main Ave

Edinburg, ND 58227

Phone # 701-521-0073

Email address olafsonenterprises@polarcomm.com

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) east end

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) Areas of inconsistency

Bad Damage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



Township Name: Thingvalla

Application For Use of Agricultural Land Modifiers Adjustment

Date 4-17-2023  
Full Parcel Number 23-8950000  
Section 36 Township 160 Range 56  
Parcel Owner Name CURTIS OLAFSON  
Applicant name (if different) \_\_\_\_\_  
Mailing Address 13041 84<sup>th</sup> ST NE  
EDINBURG, ND 58227  
Phone # 701-265-2356  
Email address COLAFSON@POLARCOMM.COM

Reason for adjustment (check all that apply)

- Frequent Flooding (up to 40%) \_\_\_\_\_
- Salinity (up to 30%) ✓ 30%
- Rocky (up to 40%) ✓ 15%
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) ✓ 30%
- Bad Drainage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_
- Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

---

---

---

---

---

Township Name: Thingvalla

Application For Use of Agricultural Land Modifiers Adjustment

Date 4-17-2023

Full Parcel Number 23-2960000

Section 36 Township 160 Range 56

Parcel Owner Name CURTIS OLAFSON

Applicant name (if different) \_\_\_\_\_

Mailing Address 13041 84<sup>th</sup> ST NE  
EDINBURG, ND 58227

Phone # 701-265-2356

Email address COLAFSON@POLARCOMM.COM

Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) ✓ 15%

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) ✓ 30%

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Township Name: Thingvalle

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4-18-23

Full Parcel Number 23-2430600

Section 30 Township 160 Range 56

Parcel Owner Name Waldemar Melsted

Applicant name (if different) \_\_\_\_\_

Mailing Address Box 145, Walhalla ND 58282

Phone # 701-549-3126, 701-531-0508

Email address \_\_\_\_\_

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%)  \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) odd shapes and soil types

Bad Damage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Township Name: Thurgovalla

Application For Use of Agricultural Land Modifiers Adjustment

Date 4/20/23  
Full Parcel Number 23-2600000

Section 32 Township 160 Range 56  
Parcel Owner Name Robert Ogden

Applicant name (if different) \_\_\_\_\_

Mailing Address 12743 HWY 66  
EDINBURG ND

Phone # 701-391-2432

Email address ROICEPLANDIC@OUTLOOK.COM

Reason for adjustment (check all that apply)

- Frequent Flooding (up to 40%)  \_\_\_\_\_
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%)  I568A
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

Area I568A soil is a rocky hayfield  
not tillable.  
Area I598B and 535A contains a watercourse  
Area I535A contains several acres of  
sometimes flooded - WOODLAND

5 1/2 NE 1/4 sec 32

Township Name: Thurgovella

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/20/23

Full Parcel Number 23-2630000

Section 32 Township 160 Range 56

Parcel Owner Name Robert Olgisson

Applicant name (if different) \_\_\_\_\_

Mailing Address 12743 Hwy 66  
EDINBURG ND 58227

Phone # 701-391-2432

Email address ROBERT.OLGISSON@OUTLOOK.COM

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%)  \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Drainage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Stream Overflow (up to 30%) \_\_\_\_\_

**Office Use Only:**

Area I 229A is very rocky  
Area I 568A is half rocky hayland  
& has a watercourse

SE 1/4 NW 1/4

Township Name: Thompsonville

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/21/23

Full Parcel Number 23-2640000

Section 32 Township 160 Range 56

Parcel Owner Name Robert Elgner

Applicant name (if different) \_\_\_\_\_

Mailing Address 17743 HWY 66  
EDINBURG ND 58227

Phone # 701-391-2432

Email address ROBERT.ELGNER@OUTLOOK.COM

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%)
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%)
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

E 1/2 SE 1/4 SEC 52

I530A is SWAMPY HAYFIELD + watercourse  
I1229 contains watercourse and swampy hayland & creek  
I161A contains Creek  
I1211 contains creek



Township Name: Thompsonville

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/20/23

Full Parcel Number 23-2650000

Section 32 Township 160 Range 56

Parcel Owner Name Richard Adams

Applicant name (if different) \_\_\_\_\_

Mailing Address 12743 Hwy 66  
EDMUNDS ND 58227

Phone # 701-391-2432

Email address RC/CELANDIA CO OUTLOOK.COM

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%) \_\_\_\_\_
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%) ✓ \_\_\_\_\_
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

**Office Use Only:**

I 559A contains 16 acres of woodland  
I 568A is water course, ditch + pasture rocks  
\_\_\_\_\_  
1/2 SW 1/4 sec 32

Township Name: Thingwalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/20/23

Full Parcel Number 23--275000

Section 33 Township 160 Range 56

Parcel Owner Name ROBERT OLGFIRSON

Applicant name (if different) \_\_\_\_\_

Mailing Address 12743 HWY 66

Edinburg ND 58227

Phone # 701-391-2432

Email address ROICFLADIC@OUTLOOK.COM

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%)  \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%)  \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Damage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

**Office Use Only:**

Acres listed as soil type  
I119A are rocky meadow with  
slough & water

*Joost*



Township Name: Kingville

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4-21-2023

Full Parcel Number 23-2150000

Section 26 Township 16 Range 56

Parcel Owner Name Hannesson R. & Elma

Applicant name (if different) \_\_\_\_\_

Mailing Address PO Box 176  
Mountain ND 58262

Phone # 701-265-2418

Email address r.dchfs@hotmail.com

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%)  \_\_\_\_\_
- Salinity (up to 30%)  \_\_\_\_\_
- Rocky (up to 40%)  \_\_\_\_\_
- Erosion (up to 30%)  \_\_\_\_\_
- Nonconformity (up to 30%)  \_\_\_\_\_
- Bad Drainage (up to 30%)  \_\_\_\_\_
- Rangeland (up to 80%)  \_\_\_\_\_
- Stream Overflow (up to 30%)  \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2150000  
 Deeded Acres: 160  
 Section: 26  
 Township: 160  
 Range: 56

Legal Description:  
 SW 1\4

Taxpayer Information:

HANNESSON/RICK & ELMA  
 PO BOX 176  
 MOUNTAIN ND 58262

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	F143D	BaD	41	4.62	4	\$820.00	\$820.00	\$3,280.00
Cropland	I119A	BnA	90	85.637	79	\$1,793.00	\$1,793.00	\$141,647.00
Cropland	I410A	LpA	86	3.771	3	\$1,717.00	\$1,717.00	\$5,151.00
Cropland	I413A	LbA	91	60.609	59	\$1,813.00	\$1,813.00	\$106,967.00
Cropland	I568A	LgA	86	4.171	0	\$1,717.00	\$1,717.00	\$0.00
Cropland	I601A	BrA	52	1.939	1	\$1,030.00	\$1,030.00	\$1,030.00
Farmstead	Fr. St.	Fr. St.		0	2.5	\$730.00	\$730.00	\$1,825.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	4	\$56.00	\$56.00	\$224.00
Woodland	Wd. Ld.	Wd. Ld.		0	3.5	\$224.00	\$224.00	\$784.00
<b>Totals</b>				<b>160.747</b>	<b>160</b>			
				Exempt Acres	4			
				Taxable Acres	156	\$1,672.49		\$260,908

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/19/23

Full Parcel Number 23-2330000

Section 29 Township 160 Range 56

Parcel Owner Name Judith S. Geir

Applicant name (if different) \_\_\_\_\_

Mailing Address P.O. Box 70  
Edinburg, ND 58227

Phone # 701-993-8179 or 701-331-0634

Email address jso.geir@aol.com

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%) \_\_\_\_\_
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%) X \_\_\_\_\_
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

---

---

---

---

---

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2330000  
 Deeded Acres: 40  
 Section: 29  
 Township: 160  
 Range: 56

Legal Description:  
 SW 1\4 NE 1\4

Taxpayer Information:

GEIR/JUDITH S  
 PO BOX 70  
 EDINBURG ND 58227-70

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I257A	Mf	85	21.94	12	\$1,698.00	\$1,698.00	\$20,376.00
Cropland	I472A	Pu	88	0.31	0	\$1,755.00	\$1,755.00	\$0.00
Cropland	I535A	Vy	55	11.42	10	\$1,088.00	\$1,088.00	\$10,880.00
Cropland	I578B	ByB	49	0.41	0.2	\$973.00	\$973.00	\$194.60
Non-Cropland	I564B	RfB	26	6.05	6	\$280.00	\$280.00	\$1,680.00
Pastureland	Past			0	11.8	\$224.00	\$224.00	\$2,643.20
<b>Totals</b>				40.13	40			
				Exempt Acres	0			
				Taxable Acres	40	\$894.35		\$35,774

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/19/23

Full Parcel Number 23-2350000

Section 29 Township 160 Range 56

Parcel Owner Name Judith S. Geir

Applicant name (if different) \_\_\_\_\_

Mailing Address P.O. Box 70

Edinburg, ND 58227

Phone # 701-993-8179 or 701-331-0634

Email address jso.geir@aol.com

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) X \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Damage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2350000  
 Deeded Acres: 40  
 Section: 29  
 Township: 160  
 Range: 56

Legal Description:  
 SE 1\4 NW 1\4

Taxpayer Information:

GEIR/JUDITH S  
 PO BOX 70  
 EDINBURG ND 58227-70

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I257A	Mf	85	1.659	1.65	\$1,698.00	\$1,698.00	\$2,801.70
Cropland	I318A	Bx	72	10.853	8.85	\$1,431.00	\$1,431.00	\$12,664.35
Cropland	I535A	Vy	55	16.712	16.71	\$1,088.00	\$1,088.00	\$18,180.48
Cropland	I578B	ByB	49	9.632	9.6	\$973.00	\$973.00	\$9,340.80
Non-Cropland	I564B	RfB	26	1.196	1.19	\$280.00	\$280.00	\$333.20
Waste	Wt.	Wt.	0	0	2	\$56.00	\$56.00	\$112.00
<b>Totals</b>	<i>SE 1/4 NW 1/4 Sect 29</i>			40.052	40			
				Exempt Acres	0			
				Taxable Acres	40	\$1,085.81		\$43,433

Township Name: Thingualla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/19/23

Full Parcel Number 23-2370000

Section 29 Township 160 Range 56

Parcel Owner Name Judith S. Geir

Applicant name (if different) \_\_\_\_\_

Mailing Address P.O. Box 70  
Edinburg, ND 58227

Phone # 701-993-8179 or 701-331-0634

Email address jso.geir@aol.com

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%) \_\_\_\_\_
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%) X \_\_\_\_\_
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2370000  
 Deeded Acres: 40  
 Section: 29  
 Township: 160  
 Range: 56

Legal Description:  
 NW 1/4 SE 1/4

**Taxpayer Information:**

GEIR/JUDITH S  
 PO BOX 70  
 EDINBURG ND 58227-70

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I257A	Mf	85	0.02	0	\$1,698.00	\$1,698.00	\$0.00
Cropland	I318A	Bx	72	13.23	7	\$1,431.00	\$1,431.00	\$10,017.00
Cropland	I376A	Ch	68	1.26	0	\$1,355.00	\$1,355.00	\$0.00
Cropland	I472A	Pu	88	2.8	1	\$1,755.00	\$1,755.00	\$1,755.00
Cropland	I535A	Vy	55	10.77	9	\$1,088.00	\$1,088.00	\$9,792.00
Cropland	I578B	ByB	49	3.12	3	\$973.00	\$973.00	\$2,919.00
Cropland	I659A	BwA	45	8.85	8.75	\$897.00	\$897.00	\$7,848.75
Non-Cropland	I564B	RfB	26	0.05	0	\$280.00	\$280.00	\$0.00
Pastureland	Past			0	11.25	\$224.00	\$224.00	\$2,520.00
<b>Totals</b>				40.1	40			
	<i>NW 1/4 SE 1/4</i>							
	<i>sect 29</i>							
				Exempt Acres	0			
				Taxable Acres	40	\$871.29		\$34,852



Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/19/23

Full Parcel Number 23-2380000

Section 29 Township 160 Range 56

Parcel Owner Name Judith S. Geir

Applicant name (if different) \_\_\_\_\_

Mailing Address P.O. Box 70  
Edinburg, N.D. 58221

Phone # 701-993-8179 or 701-331-0634

Email address jso.geir@aol.com

**Reason for adjustment (check all that apply)**

Frequent Flooding (up to 40%) \_\_\_\_\_

Salinity (up to 30%) \_\_\_\_\_

Rocky (up to 40%) X \_\_\_\_\_

Erosion (up to 30%) \_\_\_\_\_

Nonconformity (up to 30%) \_\_\_\_\_

Bad Damage (up to 30%) \_\_\_\_\_

Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2380000  
 Deeded Acres: 40  
 Section: 29  
 Township: 160  
 Range: 56

Legal Description:  
 NE 1\4 SW 1\4

Taxpayer Information:

GEIR/JUDITH S  
 PO BOX 70  
 EDINBURG ND 58227-70

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I318A	Bx	72	1.78	1.75	\$1,431.00	\$1,431.00	\$2,504.25
Cropland	I472A	Pu	88	8.74	0	\$1,755.00	\$1,755.00	\$0.00
Cropland	I535A	Vy	55	9.8	7	\$1,088.00	\$1,088.00	\$7,616.00
Cropland	I578B	ByB	49	6.2	4	\$973.00	\$973.00	\$3,892.00
Non-Cropland	I564B	RfB	26	13.49	13.25	\$280.00	\$280.00	\$3,710.00
Pastureland	Past			0	14	\$224.00	\$224.00	\$3,136.00
<b>Totals</b>	<i>NE 1/4 SW 1/4 Sect 29</i>			40.01	40			
				Exempt Acres	0			
				Taxable Acres	40	\$521.46		\$20,858

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/19/23

Full Parcel Number 23-2590010

Section 32 Township 160 Range 56

Parcel Owner Name Judith S Geir

Applicant name (if different) \_\_\_\_\_

Mailing Address PO Box 70  
Edinburg, ND 58227

Phone # 701-993-8179

Email address jso.geir@aol.com

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%) \_\_\_\_\_
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%) X \_\_\_\_\_
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2590010  
 Deeded Acres: 40  
 Section: 32  
 Township: 160  
 Range: 56

Legal Description:  
 NW 1\4 NE 1\4

Taxpayer Information:

GEIR/JUDITH S  
 PO BOX 70  
 EDINBURG ND 58227-70

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I535A	Vy	55	26.811	24	\$1,088.00	\$1,088.00	\$26,112.00
Cropland	I568A	LgA	86	0.469	0	\$1,717.00	\$1,717.00	\$0.00
Cropland	I578B	ByB	49	13.054	12	\$973.00	\$973.00	\$11,676.00
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	1	\$224.00	\$224.00	\$224.00
<b>Totals</b>	<i>NW 1/4 NE 1/4</i>			40.334	40			
	<i>sect 32</i>			Exempt Acres	1			
				Taxable Acres	39	\$977.54		\$38,124

Township Name: Thingvalla

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4/19/23  
Full Parcel Number 23-2610000  
Section 32 Township 160 Range 56  
Parcel Owner Name Judith S. Geir  
Applicant name (if different) \_\_\_\_\_  
Mailing Address P.O. Box 70  
Edinburg, ND 58227  
Phone # 701-993-8179 or 701-331-0634  
Email address jso.geir@aol.com

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%) \_\_\_\_\_
- Salinity (up to 30%) \_\_\_\_\_
- Rocky (up to 40%)  \_\_\_\_\_
- Erosion (up to 30%) \_\_\_\_\_
- Nonconformity (up to 30%) \_\_\_\_\_
- Bad Damage (up to 30%) \_\_\_\_\_
- Rangeland (up to 80%) \_\_\_\_\_

Office Use Only:

---

---

---

---

---

# Parcel Soils Assessment

Pembina County

Parcel Number: 23-2610000  
 Deeded Acres: 40  
 Section: 32  
 Township: 160  
 Range: 56

Legal Description:  
 NE 1\4 NW 1\4

Taxpayer Information:

GEIR/JUDITH S  
 PO BOX 70  
 EDINBURG ND 58227-70

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I119A	BnA	90	3.573	2	\$1,793.00	\$1,793.00	\$3,586.00
Cropland	I130A	HmA	82	5.318	5	\$1,622.00	\$1,622.00	\$8,110.00
Cropland	I229A	Ff	86	0.16	0	\$1,717.00	\$1,717.00	\$0.00
Cropland	I535A	Vy	55	1.341	1.25	\$1,088.00	\$1,088.00	\$1,360.00
Cropland	I568A	LgA	86	3.549	2	\$1,717.00	\$1,717.00	\$3,434.00
Cropland	I578B	ByB	49	26.537	22.75	\$973.00	\$973.00	\$22,135.75
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	3	\$56.00	\$56.00	\$168.00
Waste	Wt.	Wt.		0	2	\$56.00	\$56.00	\$112.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	1	\$224.00	\$224.00	\$224.00
<b>Totals</b>				40.478	40			
				Exempt Acres	1			
				Taxable Acres	39	\$1,003.33		\$39,130

*NE 1/4 NW 1/4  
 Sect 32*

Township Name: Springville

**Application For Use of Agricultural Land Modifiers Adjustment**

Date 4-22-23

Full Parcel Number 23-0910000

Section 12 SW 1/4 Township 160 Range 56

Parcel Owner Name Catherine Booth

Applicant name (if different) Jane Shephard-Camb

Mailing Address 8533 County 12  
Crystal, MN 58222

Phone # 701-520-9855

Email address Camburn@plarcomm.com

**Reason for adjustment (check all that apply)**

- Frequent Flooding (up to 40%)
- Salinity (up to 30%)
- Rocky (up to 40%)
- Erosion (up to 30%)
- Nonconformity (up to 30%)
- Bad Drainage (up to 30%)
- Rangeland (up to 80%)
- Stream Overflow (up to 30%)

*South 13  
acres*

Office Use Only:

---

---

---

---

---

---

# John Hjaltalin

April 4, 2023

Thingvalla Township Assessor  
306 Boundary Road E  
Cavalier, ND 58220

Dear Zelda Hartje:

Re: Parcel No. 23-1330000

I have received the Assessor Notice of Increase for this parcel. The notice indicates a 30% increase in valuation for this property. Understanding that changes to actual property taxes are dependent on other variables too, I strongly protest this assessment. The tenant for my property, a 3<sup>rd</sup> generation local family farm, has firmly stated that farming profits cannot justify or sustain burdens like this. Should taxes increase I will have to pass the increase on to the farmer thereby making sustaining his family farm more difficult.

Sincerely,



John Hjaltalin

~~1761 GEORGE WASHINGTON WAY  
UNIT 347  
RICHLAND, WY 82401~~

1517 - N. MAMER  
SPOKANE VALLEY, WA 99212



**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 non-general funds have the authority in regard to the mill rates.

Review your soil card(s) and contact our office **no later than March 31, 2023** if you feel a "Land Use" may need to be applied, or removed, from a specific parcel. Documentation may be requested as part of the review process. Please also double check the legal description 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 NRCS 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  
301 DAKOTA STREET WEST #4  
CAVALIER, NORTH DAKOTA 58220  
PHONE (701) 265-4697  
Fax (701) 265-4876  
[lkeney@nd.gov](mailto: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

PEMBINA COUNTY  
*Director of Tax Equalization*  
301 DAKOTA STREET WEST #4  
CAVALIER, NORTH DAKOTA 58220  
PHONE (701) 265-4697  
[mwillits@nd.gov](mailto: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



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

## BOARD OF PEMBINA COUNTY COMMISSIONERS PROCEEDINGS

[www.pembinacountynd.gov](http://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

*rejection of modifiers*

rejection of  
modifiers

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

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](http://www.pembinacountynd.gov)

January 17, 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, 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.

*approval of land use*

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.

7/25/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 01-0380000 MICHAEL & ALISON SMITH

VALUE RECORD 01 OF 01

\*--TRUE & FULL VALUES--\*

LAND	139,218
BUILDING	
TOTAL	139,218

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

ASSESSED	69,609
TAXABLE	6,961
HSTD CRD/VET	
NET TAXABLE	6,961

\*-----MISCELLANEOUS-----\*

ASMT	101 AGRICULTURAL
HSTD	OWNER
DEEDED ACRES	114.00
TILLABLE ACRES	
DEEDED	
FARM EXP	

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

\*-----LOT DIMENSION INFORMATION-----\*

ZONING CODE  
LOT DIMENSIONS  
SQUARE FOOTAGE  
CALCULATED UNITS

ENTER PARCEL#/YEAR .1 - . . . . . / 2022  
F1-RETURN      F2-INQUIRY      F3-END OF JOB      F9-MP INFO      F12-PREV SCREEN



# Parcel Soils Assessment

Parcel Number: 01-0380000  
 Deeded Acres: 114  
 Section: 6  
 Township: 161  
 Range: 55

Legal Description:  
 PT N 1/2 NW 1/4 & SE 1\4 NW 1\4

**Taxpayer Information:**

SMITH/MICHAEL & ALISON  
 415 EMMERLING CIRCLE  
 WALHALLA ND 58282

Remarks:

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	14.151	14	\$1,622.00	\$1,622.00	\$22,708.00
Cropland	I310A	Ar	52	14.878	14	\$1,030.00	\$1,030.00	\$14,420.00
Cropland	I318A	Bx	72	29.66	29	\$1,431.00	\$1,431.00	\$41,499.00
Cropland	I376A	Ch	68	50.547	50	\$1,355.00	\$1,355.00	\$67,750.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	3	\$56.00	\$56.00	\$168.00
<b>Totals</b>				109.236	114			
				Exempt Acres	4			
				Taxable Acres	110	\$1,332.23		\$146,545

7/25/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 01-0410000 DUANE M & BONNIE L DERAAS

\*--TRUE & FULL VALUES--\*

LAND 56,563  
BUILDING  
TOTAL 56,563

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

ASSESSED 28,282  
TAXABLE 2,828  
HSTD CRD/VET  
NET TAXABLE 2,828

VALUE RECORD 01 OF 01

\*-----MISCELLANEOUS-----\*  
ASMT 101 AGRICULTURAL  
HSTD OWNER  
DEEDED ACRES 40.00  
TILLABLE ACRES  
DEEDED  
FARM EXP

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

\*-----LOT DIMENSION INFORMATION-----\*

ZONING CODE  
LOT DIMENSIONS  
SQUARE FOOTAGE  
CALCULATED UNITS

ENTER PARCEL#/YEAR 01 - / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

# Parcel Soils Assessment

Pembina County

Parcel Number: 01-0410000  
 Deeded Acres: 40  
 Section: 6  
 Township: 161  
 Range: 55

Legal Description:  
 NE 1\4 SW 1\4

Taxpayer Information:

DERAAS/DUANE M & BONNIE L  
 PO BOX 452  
 CAVALIER ND 58220-452

Remarks:

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	20.07	20	\$1,622.00	\$1,622.00	\$32,440.00
Cropland	I376A	Ch	68	19.852	20	\$1,355.00	\$1,355.00	\$27,100.00
<b>Totals</b>				39.922	40			
				Exempt Acres	0			
				Taxable Acres	40	\$1,488.50		\$59,540



# Parcel Soils Assessment

Parcel Number: 07-0290010  
 Deeded Acres: 80  
 Section: 7  
 Township: 159  
 Range: 55

Legal Description:  
 S1\2 NE1\4

**Taxpayer Information:**

CAMERON/TYLER  
 13151 81ST ST NE  
 CRYSTAL ND 58222

Remarks:

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	34.987	34	\$1,622.00	\$1,622.00	\$55,148.00
Cropland	I229A	Ff	86	41.738	40	\$1,717.00	\$1,717.00	\$68,680.00
Cropland	I517A	WnA	89	3.978	4	\$1,774.00	\$1,774.00	\$7,096.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	1	\$56.00	\$56.00	\$56.00
<b>Totals</b>				80.703	80			
					Exempt Acres	1		
					Taxable Acres	79	\$1,657.97	\$130,980

7/31/23

.\*-PARCEL INQUIRY-.\*

INQ010 11/30/04

TAXP # 3897  
TYLER CAMERON  
13151 81ST ST NE  
CRYSTAL ND 58222

PARCEL # 07-0290010  
MP # 3897 TYLER CAMERON

TWP/CITY	SCHOOL	FIRE	DEBT
7	118	2	

DESCRIPTION	ACRES
SECT-07 TWP-159 RANG-055 S1\2 NE1\4	80.00

HISTORY(F6)

ENTER PARCEL#/YEAR .7. - ..... / 2022

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

7/31/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

TAXP # 70352  
RUTH RAMSEY  
411 HARRIS AVE S  
PARK RIVER ND 58270-4017

PARCEL # 07-0350000

MP # 70352 RUTH RAMSEY

TWP/CITY	SCHOOL	FIRE	DEBT
7	118	2	

DESCRIPTION	ACRES
SECT-08 TWP-159 RANG-055 N 1/2 NW 1/4	80.00

HISTORY(F6)

ENTER PARCEL#/YEAR 7 - / 2022

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

7/31/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 07-0350000 RUTH RAMSEY

\*--TRUE & FULL VALUES--\*

LAND	125,599
BUILDING	
TOTAL	125,599

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

ASSESSED	62,800
TAXABLE	6,280
HSTD CRD/VET	
NET TAXABLE	6,280

VALUE RECORD 01 OF 01

\*-----MISCELLANEOUS-----\*

ASMT	101	AGRICULTURAL
HSTD		OWNER
DEEDED ACRES		80.00
TILLABLE ACRES		
DEEDED		
FARM EXP		

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

\*-----LOT DIMENSION INFORMATION-----\*

ZONING CODE  
LOT DIMENSIONS  
SQUARE FOOTAGE  
CALCULATED UNITS

ENTER PARCEL#/YEAR 07 - / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

# Parcel Soils Assessment

Parcel Number: 07-0350000  
 Deeded Acres: 80  
 Section: 8  
 Township: 159  
 Range: 55

Legal Description:  
 N 1/2 NW 1/4

**Taxpayer Information:**

RAMSEY/RUTH  
 411 HARRIS AVE S  
 PARK RIVER ND 58270-4017

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I229A	Ff	86	80.367	77	\$1,717.00	\$1,717.00	\$132,209.00
Cropland	I625B	BnB	76	0.443	0	\$1,507.00	\$1,507.00	\$0.00
Roads	Road	Road		0	3	\$0.00	\$0.00	\$0.00
<b>Totals</b>				80.81	80			
					Exempt Acres	3		
					Taxable Acres	77	\$1,717.00	\$132,209

8/01/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

TAXP # 94480  
JAMES JONASSON  
7861 NENNO RD  
ALLENTON WI 53002

PARCEL # 11-0740000

MP # 94480 JAMES JONASSON

TWP/CITY	SCHOOL	FIRE	DEBT
11	118	3	

DESCRIPTION	ACRES	
SECT-11 TWP-159 RANG-056 NE 1/4	160.00	

HISTORY(F6)

ENTER PARCEL#/YEAR 11 - / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

8/01/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 11-0740000 JAMES JONASSON

\*--TRUE & FULL VALUES-\*  
LAND 32,558  
BUILDING  
TOTAL 32,558

\*---ASSESSED VALUES----\*  
ASSESSED 16,279  
TAXABLE 1,628  
HSTD CRD/VET  
NET TAXABLE 1,628

VALUE RECORD 01 OF 01  
\*-----MISCELLANEOUS-----\*  
ASMT 101 AGRICULTURAL  
HSTD OWNER  
DEEDED ACRES 160.00  
TILLABLE ACRES  
DEEDED  
FARM EXP

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

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

ENTER PARCEL#/YEAR 11 - . . . . . / 2022  
F1-RETURN F2-INQUIRY F3-END OF JOB F9-MP INFO F12-PREV SCREEN

# Parcel Soils Assessment

Pembina County

Parcel Number: 11-0740000  
 Deeded Acres: 160  
 Section: 11  
 Township: 159  
 Range: 56

Legal Description:  
 NE 1/4

**Taxpayer Information:**

JONASSON/JAMES  
 7861 NENNO RD  
 ALLENTON WI 53002

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	F143D	BaD	41	24.7	0	\$820.00	\$820.00	\$0.00
Cropland	I394A	La	65	4.92	0	\$1,297.00	\$1,297.00	\$0.00
Cropland	I400A	GbA	78	10.64	0	\$1,545.00	\$1,545.00	\$0.00
Cropland	I413A	LbA	91	39.18	0	\$1,813.00	\$1,813.00	\$0.00
Cropland	I568A	LgA	86	68.81	0	\$1,717.00	\$1,717.00	\$0.00
Cropland	I578A	ByA	52	11.69	0	\$1,030.00	\$1,030.00	\$0.00
Pastureland	Past			0	119	\$224.00	\$224.00	\$26,656.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Water	W	W		0	4	\$56.00	\$56.00	\$224.00
Woodland	Wd. Ld.	Wd. Ld.		0	33	\$224.00	\$224.00	\$7,392.00
<b>Totals</b>				159.94	160			
				Exempt Acres	4			
				Taxable Acres	156	\$219.69		\$34,272



# Parcel Soils Assessment

Parcel Number: 23-1050000  
 Deeded Acres: 120  
 Section: 14  
 Township: 160  
 Range: 56

Legal Description:  
 N 1\2 NW 1\4 & SW1\4NW1\4

**Taxpayer Information:**

INDRIDASON/K DWAYNE & MARY C  
 13581 92ND ST NE  
 HENSEL ND 58241-9738

**Remarks:**

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I231A	Do	64	71.881	65.6	\$1,278.00	\$1,278.00	\$83,836.80
Cropland	I561A	Ng	85	13.119	11	\$1,698.00	\$1,698.00	\$18,678.00
Cropland	I562A	Nh	80	35.465	31.4	\$1,584.00	\$1,584.00	\$49,737.60
Roads	Road	Road		0	6	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	6	\$56.00	\$56.00	\$336.00
<b>Totals</b>				120.465	120			
					Exempt Acres	6		
					Taxable Acres	114	\$1,338.49	\$152,588

7/31/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

TAXP # 41460  
K DWAYNE & MARY C INDRIDASON  
13581 92ND ST NE  
HENSEL ND 58241-9738

PARCEL # 23-1050000

MP # 41460 K DWAYNE & MARY C INDRIDASON

TWP/CITY	SCHOOL	FIRE	DEBT
23	118	8	

DESCRIPTION	ACRES	120.00
SECT-14 TWP-160 RANG-056 N 1\2 NW 1\4 & SW1\4NW1\4		

OWNR # 41455 FALCO# 6 TRUST  
K DWAYNE INDRIDASON FAMILY

ENTER PARCEL#/YEAR 23 - ..... / 2022

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

7/31/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 23-1050000 K DWAYNE & MARY C INDRIDASON

*--TRUE & FULL VALUES--*		*---ASSESSED VALUES----		*-----MISCELLANEOUS-----*	
LAND	144,959	ASSESSED	72,480	ASMT	101 AGRICULTURAL
BUILDING		TAXABLE	7,248	HSTD	OWNER
TOTAL	144,959	HSTD CRD/VET		DEEDED ACRES	120.00
		NET TAXABLE	7,248	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

ENTER PARCEL#/YEAR 23 - ..... / 2022

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

# Parcel Soils Assessment

Parcel Number: 23-1940000  
 Deeded Acres: 80  
 Section: 23  
 Township: 160  
 Range: 56

Legal Description:  
 S 1/2 NW 1/4

**Taxpayer Information:**

BERNHOF/RYAN & NEIL  
 PO BOX 188  
 MOUNTAIN ND 58262

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I229A	Ff	86	60.57	60	\$1,717.00	\$1,717.00	\$103,020.00
Cropland	I559A		95	12.98	12	\$1,889.00	\$1,889.00	\$22,668.00
Cropland	I644A	Gr	63	7.51	7	\$1,259.00	\$1,259.00	\$8,813.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
<b>Totals</b>				81.06	80			
					Exempt Acres	1		
					Taxable Acres	79	\$1,702.54	\$134,501

7/31/23

.\*-PARCEL INQUIRY-.\*

INQ010 11/30/04

TAXP # 2854  
RYAN & NEIL BERNHOFT  
PO BOX 188  
MOUNTAIN ND 58262

PARCEL # 23-1940000

MP # 2854 RYAN & NEIL BERNHOFT

TWP/CITY	SCHOOL	FIRE	DEBT
23	118	8	

DESCRIPTION	ACRES	
SECT-23 TWP-160 RANG-056 S 1/2 NW 1/4	80.00	

HISTORY(F6)

ENTER PARCEL#/YEAR 23 - ..... / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

7/31/23

\*.-PARCEL INQUIRY.-\*

INQ010 11/30/04

PARCEL # 23-1940000 RYAN & NEIL BERNHOFT

*--TRUE & FULL VALUES--*	*---ASSESSED VALUES----	*-----MISCELLANEOUS-----*
LAND 127,776	ASSESSED 63,888	ASMT 101 AGRICULTURAL
BUILDING	TAXABLE 6,389	HSTD OWNER
TOTAL 127,776	HSTD CRD/VET	DEEDED ACRES 80.00
	NET TAXABLE 6,389	TILLABLE ACRES

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

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

ENTER PARCEL#/YEAR 23 - ..... / 2022  
F1-RETURN      F2-INQUIRY      F3-END OF JOB      F9-MP INFO      F12-PREV SCREEN

# Parcel Soils Assessment

Parcel Number: 23-2930000  
 Deeded Acres: 160  
 Section: 36  
 Township: 160  
 Range: 56

Legal Description:  
 PT. NW1/4

**Taxpayer Information:**

BYRON/GERALD & LISA  
 8455 HWY 32  
 EDINBURG ND 58227

**Remarks:**

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I119A	BnA	90	28.353	28.3	\$1,793.00	\$1,793.00	\$50,741.90
Cropland	I229A	Ff	86	68.915	68.9	\$1,717.00	\$1,717.00	\$118,301.30
Cropland	I383A	OvA	96	36.658	22.7	\$1,908.00	\$1,908.00	\$43,311.60
Cropland	I413A	LbA	91	17.137	14.8	\$1,813.00	\$1,813.00	\$26,832.40
Cropland	I581A	GaA	95	9.255	8.8	\$1,889.00	\$1,889.00	\$16,623.20
Drain	Drain	Drain	0	0	10	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Woodland	Wd. Ld.	Wd. Ld.		0	2.5	\$224.00	\$224.00	\$560.00
<b>Totals</b>				160.318	160			
				Exempt Acres	14			
				Taxable Acres	146	\$1,755.96		\$256,370

7/31/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

TAXP # 12360  
GERALD & LISA BYRON  
8455 HWY 32  
EDINBURG ND 58227

PARCEL # 23-2930000

MP # 12360 GERALD & LISA BYRON

TWP/CITY	SCHOOL	FIRE	DEBT
23	118	8	

DESCRIPTION	ACRES	
SECT-36 TWP-160 RANG-056 PT. NW1/4	160.00	

OWNR # 4026 FALCO# 3 L E  
HEATHER N BYRON  
& KELSEY L LATOZKE  
& SHELBY L BYRON

HISTORY(F6)

ENTER PARCEL#/YEAR 23 - . . . . . / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN



7/31/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 23-2930000 GERALD & LISA BYRON

*--TRUE & FULL VALUES--*		*---ASSESSED VALUES----		*-----MISCELLANEOUS-----*	
LAND	243,551	ASSESSED	121,776	ASMT	101 AGRICULTURAL
BUILDING		TAXABLE	12,178	HSTD	OWNER
TOTAL	243,551	HSTD CRD/VET		DEEDED ACRES	160.00
		NET TAXABLE	12,178	TILLABLE ACRES	

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

\*-----LOT DIMENSION INFORMATION-----\*

ZONING CODE  
LOT DIMENSIONS  
SQUARE FOOTAGE  
CALCULATED UNITS

ENTER PARCEL#/YEAR 23 - ..... / 2022

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

8/01/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

TAXP # 7840  
PATRICIA BINA  
12384 57 ST NE  
FORDVILLE ND 58231

PARCEL # 23-2940000

MP # 7840 PATRICIA BINA

TWP/CITY	SCHOOL	FIRE	DEBT
23	118	8	

DESCRIPTION	ACRES	
SECT-36 TWP-160 RANG-056 N 1\2 SE 1\4	80.00	

HISTORY(F6)

ENTER PARCEL#/YEAR 23 - . . . . . / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

8/01/23

\*-PARCEL INQUIRY-\*

INQ010 11/30/04

PARCEL # 23-2940000 PATRICIA BINA

VALUE RECORD 01 OF 01

\*--TRUE & FULL VALUES--\*

LAND	113,344
BUILDING	
TOTAL	113,344

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

ASSESSED	56,672
TAXABLE	5,667
HSTD CRD/VET	
NET TAXABLE	5,667

\*-----MISCELLANEOUS-----\*

ASMT	101 AGRICULTURAL
HSTD	OWNER
DEEDED ACRES	80.00
TILLABLE ACRES	
DEEDED	
FARM EXP	

TILL LAND

DIS VET CODE  
DIS VET %  
DIS VET VALUE  
NOTES

\*-----LOT DIMENSION INFORMATION-----\*

ZONING CODE  
LOT DIMENSIONS  
SQUARE FOOTAGE  
CALCULATED UNITS

ENTER PARCEL#/YEAR 23 - . . . . . / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

# Parcel Soils Assessment

# Pembina County

Parcel Number: 23-2940000  
 Deeded Acres: 80  
 Section: 36  
 Township: 160  
 Range: 56

Legal Description:  
 N 1\2 SE 1\4

Taxpayer Information:

BINA/PATRICIA  
 12384 57 ST NE  
 FORDVILLE ND 58231

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
				0	0			\$0.00
Cropland	I119A	BnA	90	12.467	11	\$1,793.00	\$1,793.00	\$19,723.00
Cropland	I229A	Ff	86	54.004	50	\$1,717.00	\$1,717.00	\$85,850.00
Cropland	I242A	Rr	49	13.782	13	\$973.00	\$973.00	\$12,649.00
Cropland	I460A	Na	55	1.03	1	\$1,088.00	\$1,088.00	\$1,088.00
Drain	Drain	Drain	0	0	4	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
<b>Totals</b>				81.283	80			
				Exempt Acres	5			
				Taxable Acres	75	\$1,590.80		\$119,310