



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

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: Jason Stevenson
Address: 13948 Highway 5, Cavalier ND 58220
Township Name (if applicable): Akra
Parcel ID: 01-0420000 - 01-0420020
Legal Description:

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

City/County Official Contact Information:

Name: Lisa Keney
Address:
Phone Number: 701-265-4697
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) the following:

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

Appeal Process:

- 1.) Appellant notifies the Property Tax Division of intent to appeal.
- 2.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.
- 3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.
- 4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.
- 5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting however; public comments are not accepted.

7/25/23

-PARCEL INQUIRY-

INQ010 11/30/04

PARCEL # 01-0380000 MICHAEL & ALISON SMITH

--TRUE & FULL VALUES--		*---ASSESSED VALUES----		*-----MISCELLANEOUS-----*	
LAND	139,218	ASSESSED	69,609	ASMT	101 AGRICULTURAL
BUILDING		TAXABLE	6,961	HSTD	OWNER
TOTAL	139,218	HSTD CRD/VET		DEEDED ACRES	114.00
		NET TAXABLE	6,961	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 1 - / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

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
Totals				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--		*---ASSESSED VALUES----		*-----MISCELLANEOUS-----*	
LAND	56,563	ASSESSED	28,282	ASMT	101 AGRICULTURAL
BUILDING		TAXABLE	2,828	HSTD	OWNER
TOTAL	56,563	HSTD CRD/VET		DEEDED ACRES	40.00
		NET TAXABLE	2,828	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 1 - / 2022

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

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
Totals				39.922	40			
				Exempt Acres	0			
				Taxable Acres	40	\$1,488.50		\$59,540

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

March 10, 2023

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

Dear Mrs. Aeschliman,

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

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

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

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

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

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

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

Respectfully,

Mikka Willits
Director of Tax Equalization
Attachments

Cc: Kompleks Assessment Solutions LLC

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

7/24/23

*, -PARCEL INQUIRY-, *

INQ010 11/30/04

TAXP # 81600
JEFF W & JANE R STEVENSON
202 W 2ND AVE S
CAVALIER ND 58220

PARCEL # 01-0420020

MP # 81600 JEFF W & JANE R STEVENSON

TWP/CITY	SCHOOL	FIRE	DEBT
1	6		

DESCRIPTION	ACRES
SECT-06 TWP-161 RANG-055 SE 1/4 SW 1/4	40.00

OWNR # 4541 FALCO# 3 L E
JASON STEVENSON
13948 HIGHWAY 5
CAVALIER ND 58220-9502

ADD'L OWNR(F10) HISTORY(F6)

ENTER PARCEL#/YEAR 1 - / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

7/24/23

-PARCEL INQUIRY-

INQ010 11/30/04

PARCEL # 01-0420020 JEFF W & JANE R STEVENSON

--TRUE & FULL VALUES--		*---ASSESSED VALUES----		*-----MISCELLANEOUS-----*	
LAND	57,339	ASSESSED	28,670	ASMT	101 AGRICULTURAL
BUILDING		TAXABLE	2,867	HSTD	OWNER
TOTAL	57,339	HSTD CRD/VET		DEEDED ACRES	40.00
		NET TAXABLE	2,867	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 1 - / 2022

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

Parcel Number: 01-0420020

Deeded Acres: 40

Section: 6

Township: 161

Range: 55

Legal Description:
SE 1/4 SW 1/4

Taxpayer Information:

STEVENSON/JEFF W & JANE R

202 W 2ND AVE S

CAVALIER ND 58220

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	34.185	33	\$1,622.00	\$1,622.00	\$53,526.00
Cropland	I229A	Ff	86	0.681	0	\$1,717.00	\$1,717.00	\$0.00
Cropland	I376A	Ch	68	5.09	5	\$1,355.00	\$1,355.00	\$6,775.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.	0	0	1	\$56.00	\$56.00	\$56.00
Totals				39.956	40			
					Exempt Acres	1		
					Taxable Acres	39	\$1,547.62	\$60,357

7/24/23

-PARCEL INQUIRY-

INQ010 11/30/04

TAXP # 81600
JEFF W & JANE R STEVENSON
202 W 2ND AVE S
CAVALIER ND 58220

PARCEL # 01-0420000

MP # 81600 JEFF W & JANE R STEVENSON

TWP/CITY	SCHOOL	FIRE	DEBT
1	6		

DESCRIPTION	ACRES
SECT-06 TWP-161 RANG-055	69.15
W 1/2 SW 1/4	
(GOVT LOTS 6 & 7)	
EXCEPT 62 RODS X 28 RODS	

OWNER # 4541 FALCO# 3 L E
JASON STEVENSON
13948 HIGHWAY 5
CAVALIER ND 58220-9502

ADD'L OWNER(F10) HISTORY(F6)

ENTER PARCEL#/YEAR 1 - / 2022

F1-RETURN

F2-INQUIRY

F3-END OF JOB

F9-MP INFO

F12-PREV SCREEN

7/24/23

-PARCEL INQUIRY-

INQ010 11/30/04

PARCEL # 01-0420000 JEFF W & JANE R STEVENSON

--TRUE & FULL VALUES--		*---ASSESSED VALUES----		*-----MISCELLANEOUS-----*	
LAND	87,133	ASSESSED	43,567	ASMT	101 AGRICULTURAL
BUILDING		TAXABLE	4,357	HSTD	OWNER
TOTAL	87,133	HSTD CRD/VET		DEEDED ACRES	69.15
		NET TAXABLE	4,357	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 1 - / 2022

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

Parcel Number: 01-0420000

Deeded Acres: 69.15

Section: 6

Township: 161

Range: 55

Legal Description:
W 1/2 SW 1/4 (GOVT LOTS 6 & 7) EXCEPT 62 RODS X 28 RODS

Taxpayer Information:

STEVENSON/JEFF W & JANE R

202 W 2ND AVE S

CAVALIER ND 58220

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	5.44	5	\$1,622.00	\$1,622.00	\$8,110.00
Cropland	I229A	Ff	86	0.67	0.5	\$1,717.00	\$1,717.00	\$858.50
Cropland	I318A	Bx	72	7.31	7.5	\$1,431.00	\$1,431.00	\$10,732.50
Cropland	I376A	Ch	68	52.04	53.15	\$1,355.00	\$1,355.00	\$72,018.25
Roads	Road	Road		0	3	\$0.00	\$0.00	\$0.00
Totals				65.46	69.15			
				Exempt Acres	3			
				Taxable Acres	66.15	\$1,386.53		\$91,719

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.

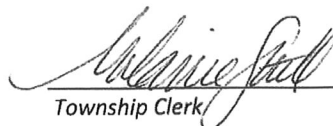
Casey Krieg handed out her 2023 AKra Equalization Report which she reviewed and answered questions on. After much discussion, Joey Cook moved to Reject the 2023 Ag land increases due to lack of reason for the increases and for lack of soil modification Chris Johnson 2nd the motion. Motion Passed. Darrell 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 2nd 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 parcels # 01-0130000, 01-0120000, 01-0710000, 01-0200000, 01-0180000.

Darrell Cox moved to adjourn the meeting, Joey Cook 2nd, 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 26th day of April, 2023.


Township Clerk

PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 01-0420020

Legal Description of Property
SECT-06 TWP-161 RANG-055
SE 1/4 SW 1/4

Property Address

JEFF W & JANE R STEVENSON
202 W 2ND AVE S
CAVALIER, ND 58220

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)	40.00	\$60,357
2022 Value (Old Value)	40.00	\$51,781
Change in TRUE & FULL VALUE		\$8,576

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.

AKRA TWP

Akra Township Equalization - April 5, 2023 @ 6:30-7:30 pm
Icelandic State Park Heritage 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

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

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

PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 01-0420000

Legal Description of Property
SECT-06 TWP-161 RANG-055
W 1/2 SW 1/4
(GOVT LOTS 6 & 7)
EXCEPT 62 RODS X 28 RODS

Property Address

JEFF W & JANE R STEVENSON
202 W 2ND AVE S
CAVALIER, ND 58220

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)	69.15	\$91,719
2022 Value (Old Value)	69.15	\$55,415
Change in TRUE & FULL VALUE		\$36,304

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.

AKRA TWP

Akra Township Equalization - April 5, 2023 @ 6:30-7:30 pm
Icelandic State Park Heritage 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

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

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

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

BOARD OF PEMBINA COUNTY COMMISSIONERS PROCEEDINGS

www.pembinacountynd.gov

January 3, 2023

9:00 AM

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

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

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

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

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

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

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.

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 BOARD OF EQUALIZATION PROCEEDINGS

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THURSDAY, JUNE 8, 2023

9:00 AM

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

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

Roll call: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, and Darin Otto.

Absent: Andrew Cull. A quorum was declared.

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

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

101-7232 CITY EQUALIZATION

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

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

BATHGATE CITY

No individuals appeared for Bathgate City.

HENSEL CITY

No individuals appeared for Hensel City.

CAVALIER CITY

No individuals appeared for Cavalier City.

CRYSTAL CITY

No individuals appeared for Crystal City.

DRAYTON CITY

No individuals appeared for Drayton City.

HAMILTON CITY

No individuals appeared for Hamilton City.

MOUNTAIN CITY

No individuals appeared for Mountain City.

NECHE CITY

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

PEMBINA CITY

No individuals appeared for Pembina City.

ST THOMAS CITY

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

WALHALLA CITY

No individuals appeared for Walhalla City.

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

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

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 RESIDENTIAL & 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.

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', is written over a horizontal line.

James Benjaminson, Chairman
Pembina County Board of Commissioners

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

