

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-CHRISTENSON

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Curtis and Pamela Christenson

Issue: Appeal of Agricultural Land Valuation

Summary: Mr. Curtis Christenson and Ms. Pamela Christenson are appealing the valuation of parcels 13-0460010, 13-0480010, 13-1300000, 13-1890000, 15-0680000, 15-1080000, 15-1190000, 15-1270010, 15-1270000, 15-1680000, 15-1800000, and 15-1300000 located in Pembina County.

Analysis:

Recommendation:



POSTMARK

JUL 27 2023

Appellant Information – State Board of Equalization

County or City: Enter County or City Name
 Appellant: Enter Appellant Name
 Type of Appeal: Choose One

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2023, and is subject to open records. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

propertytax@nd.gov

or

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

Information for Property Referenced in Appeal:

Address:
 Township Name: Lincoln
 County:
 Parcel ID:
 Legal Description:

Appellant Contact Information:

Appellant Name: N.Curtis and Pamela Christenson
 Address: 16060 Water St. Drayton, ND 58225
 Phone Number: 701-520-3126
 Email Address: Christenson_farms@hotmail.com

Answer the questions below that apply to the appeal:

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

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

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

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

- Township/City County N/A



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

Has a recent appraisal been completed on the property?

Yes (if yes, please attach) No

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

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

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

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed
3. Consent to Release Financial Information, if required

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.

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

TAX.ND.GOV | TAXINFO@ND.GOV

ND Tax
NORTH DAKOTA

Appellant Contact Information:

N. Curtis Christenson

16060 Water St. Drayton ND 58225

701-520-3126

Please attach to following:

Detailed explanation of our appeal.

Lincoln Township Tax Equalization Meeting was held April 10, 2023. At this meeting a 30% flood modifier was voted on and approved for land that flooded along the Red River, based on 2009 flood maps based off lidar maps provided by the Pembina County Water Board. Each parcel was identified and the cards were marked by the soils committee. I am personally appealing those parcels owned by me (N. Curtis Christenson) and those that I am representing.

The frequency of flooding along the Red River in Lincoln Township has steadily increased over the years with more drainage and diversions causing deeper floods that stay up for weeks delaying seeding into June and most of the time not at all. The value of this land is half of land with similar soil types that don't flood. This is the reason we can't afford to pay the same taxes.

Evidence to validate the assessment appeals:

See attached sheets

Pembina County spreadsheet showing what a 30% flood modifier would do for flooding parcels.

Copy of Lincoln Township Tax Equalization Meeting Minutes.

10-2023 Equalization meeting was held at the
Christensen Farm Shop at 7:00 pm. Monday 10th
Assessor, Casey Kreig was present, Michael Stellan,
Ted Sub (Chair), Chris Christensen, Clerk/Treas.

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

CHANGES IN TRUE AND FULL VALUE
 USE ONE FORM FOR EACH ASSESSMENT DISTRICT - DO NOT REMIT TO STATE TAX DEPARTMENT
 TOTALS FROM EACH DISTRICT ARE ADDED TO THE SUPPLEMENTARY ABSTRACT

ASSESSMENT DISTRICT _____ Lincoln Twp Pg 1 _____ FEBRUARY 1, 2022 TO FEBRUARY 1, 2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		BUILDINGS AND STRUCTURES		LOTS, TRACTS AND LEASED SITES		COMMERCIAL PROPERTY		BUILDINGS AND STRUCTURES		REASONS FOR CHANGE
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE			
15-2130010		5184											8. Split to 15-2140040
15-2140040	5184												8. Split from 15-2130010 4 ac
15-2140010		10127											8. Split to 15-2140040
15-2140040	10127												8. Split from 15-2140010 9.38 ac
15-1650000									1344				8. Combine with 15-1640010
15-1760020	103376												8. Combined below pds
15-1760030		21103											8. Combined to 15-1760020 & delete
15-1760040		21103											8. Combined to 15-1760020 & delete
15-1760050		18970											8. Combined to 15-1760020 & delete
15-1750005		42200											8. Combined to 15-1760020 & delete
15-0010000		2622											8. Flood Mod TWP
15-0040000		70533											8. Flood Mod TWP
15-0050000		80,410											8. Flood Mod TWP
15-0070000		74,900											8. Flood Mod TWP
15-0080000		13589											8. Flood Mod TWP
15-0090000		4329											8. Flood Mod TWP
15-0100000		32726											8. Flood Mod TWP
15-0110000		66645											8. Flood Mod TWP
15-0130000		55046											8. Flood Mod TWP
15-0200000		4060											8. Flood Mod TWP
15-0220000		68384											8. Flood Mod TWP
15-0230000		73451											8. Flood Mod TWP
15-0240000		64645											8. Flood Mod TWP
15-0250000		73560											8. Flood Mod TWP
TOTALS	118687	803587	0	0	0	0	0	0	1344	0	0		

8/4/2022

8/4/2022

CHANGES IN TRUE AND FULL VALUE
 USE ONE FORM FOR EACH ASSESSMENT DISTRICT - DO NOT REMIT TO STATE TAX DEPARTMENT
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ASSESSMENT DISTRICT _____ Lincoln Twp Pg 2 _____ FEBRUARY 1, 2022 TO FEBRUARY 1, 2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		COMMERCIAL PROPERTY		REASONS FOR CHANGE
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	
15-0260000		45756					1. Taxation/Rate 2. Locally/State assessed 3. New const./Demolition 4. Annexation 5. Change in classification 6. New const./Demolition of exempt prop. 7. Annexation of exempt property 8. Other
15-0260005		15885					8. flood mod twp
15-0270000		52922					8. flood mod twp
15-0270010		3006					8. flood mod twp
15-0280000		71690					8. flood mod twp
15-0290000		73476					8. flood mod twp
15-0300000		73476					8. flood mod twp
15-0310000		72986					8. flood mod twp
15-0320000		71245					8. flood mod twp
15-0330000		73137					8. flood mod twp
15-0340000		14760					8. flood mod twp
15-0340010		16965					8. flood mod twp
15-0340020		19,024					8. flood mod twp
15-0340000		18,801					8. flood mod twp
15-0350000		18558					8. flood mod twp
15-0350010		18558					8. flood mod twp
15-0350020		18558					8. flood mod twp
15-0350030		18663					8. flood mod twp
15-0360000		1594					8. flood mod twp
15-0360010		4093					8. flood mod twp
15-0370000		74036					8. flood mod twp
15-0380000		1203					8. flood mod twp
15-0390000		1030					8. flood mod twp
15-0400000		45587					8. flood mod twp
TOTALS	0	825009	0	0	0	0	

CHANGES IN TRUE AND FULL VALUE
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ASSESSMENT DISTRICT Lincoln Twp Pg 3

FEBRUARY 1, 2022 TO FEBRUARY 1, 2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		COMMERCIAL PROPERTY		REASONS FOR CHANGE	
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	1. Taxation/Non-taxable	2. Locally /State assessed
15-0400010		45740					8. flood mod twp	
15-0410000		14999					8. flood mod twp	
15-0420000		17652					8. flood mod twp	
15-0430000		32720					8. flood mod twp	
15-0450000		43462					8. flood mod twp	
15-0450010		27316					8. flood mod twp	
15-0460000		9367					8. flood mod twp	
15-0460010		9488					8. flood mod twp	
15-0460020		19035					8. flood mod twp	
15-0460030		18734					8. flood mod twp	
15-0460040		18735					8. flood mod twp	
15-0470000		72924					8. flood mod twp	
15-0480000		73,477					8. flood mod twp	
15-0490000		17,518					8. flood mod twp	
15-0500000		37519					8. flood mod twp	
15-0500005		18626					8. flood mod twp	
15-0510000		70247					8. flood mod twp	
15-0520000		8955					8. flood mod twp	
15-0530000		15057					8. flood mod twp	
15-0540000		6997					8. flood mod twp	
15-0550000		75811					8. flood mod twp	
15-0580010		9489					8. flood mod twp	
15-0580000		2064					8. flood mod twp	
15-0600000		23281					8. flood mod twp	
TOTALS	0	689213	0	0	0	0	0	0

CHANGES IN TRUE AND FULL VALUE
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ASSESSMENT DISTRICT _____ Lincoln Twp Pg 4 _____ FEBRUARY 1, 2022 TO FEBRUARY 1, 2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		COMMERCIAL PROPERTY		REASONS FOR CHANGE	
	INCREASE	DECREASE	LOTS, TRACTS AND LEASED SITES	BUILDINGS AND STRUCTURES	LOTS, TRACTS AND LEASED SITES	BUILDINGS AND STRUCTURES	1. Taxonomy change 2. Locally / State assessed 3. New const./Demolition 4. Annexation 5. Change in classification 6. New const./Demolition of exempt prop. 7. Annexation of exempt property 8. Other	
15-0600010		1359					8. flood mod twp	
15-0620000		81263					8. flood mod twp	
15-0630000		81531					8. flood mod twp	
15-0640000		68499					8. flood mod twp	
15-0640010		1623					8. flood mod twp	
15-0650000		74377					8. flood mod twp	
15-0660000		38945					8. flood mod twp	
15-0670000		26875					8. flood mod twp	
15-0680000		65523					8. flood mod twp	
15-0690000		31290					8. flood mod twp	
15-0700000		35952					8. flood mod twp	
15-0710000		52578					8. flood mod twp	
15-0720000		58,718					8. flood mod twp	
15-0730000		42,256					8. flood mod twp	
15-0730005		35115					8. flood mod twp	
15-0740000		60594					8. flood mod twp	
15-0750000		66090					8. flood mod twp	
15-0760000		19821					8. flood mod twp	
15-0770000		32694					8. flood mod twp	
15-0790000		70810					8. flood mod twp	
15-1020000		61668					8. flood mod twp	
15-1030000		73968					8. flood mod twp	
15-1040000		64971					8. flood mod twp	
15-1050000		30055					8. flood mod twp	
TOTALS	0	1176575	0	0	0	0	0	

CHANGES IN TRUE AND FULL VALUE
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ASSESSMENT DISTRICT _____ Lincoln Twp Pg 5 _____ FEBRUARY 1, 2022 TO FEBRUARY 1, 2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		COMMERCIAL PROPERTY		REASONS FOR CHANGE	
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE
15-1050005		9411						8. Flood Mod TWP
15-1066000		65291						8. Flood Mod TWP
15-1060010		3202						8. Flood Mod TWP
15-1070000		62023						8. Flood Mod TWP
15-1080000		53501						8. Flood Mod TWP
15-1080010		2879						8. Flood Mod TWP
15-1110000		65994						8. Flood Mod TWP
15-1140000		32662						8. Flood Mod TWP
15-1150000		35334						8. Flood Mod TWP
15-1160000		37469						8. Flood Mod TWP
15-1170000		34821						8. Flood Mod TWP
15-1180000		57717						8. Flood Mod TWP
15-1190000		34556						8. Flood Mod TWP
15-1200000		31574						8. Flood Mod TWP
15-1210000		62312						8. Flood Mod TWP
15-1220000		29949						8. Flood Mod TWP
15-1230000		30714						8. Flood Mod TWP
15-1240000		71630						8. Flood Mod TWP
15-1250000		37262						8. Flood Mod TWP
15-1260000		36495						8. Flood Mod TWP
15-1270000		47697						8. Flood Mod TWP
15-12700110		9961						8. Flood Mod TWP
15-1290000		68226						8. Flood Mod TWP
15-1300000		71631						8. Flood Mod TWP
TOTALS	0	992311	0	0	0	0	0	0

CHANGES IN TRUE AND FULL VALUE
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 TOTALS FROM EACH DISTRICT ARE ADDED TO THE SUPPLEMENTARY ABSTRACT

ASSESSMENT DISTRICT Lincoln Twp Pg 6 FEBRUARY 1, 2022 TO FEBRUARY 1, 2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		COMMERCIAL PROPERTY		REASONS FOR CHANGE
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	
15-1310000		51750					8. flood mod twp
15-1320000		66421					8. flood mod twp
15-1330000		80222					8. flood mod twp
15-1340000		74169					8. flood mod twp
15-1350000		81033					8. flood mod twp
15-1360000		78797					8. flood mod twp
15-1650000		36059					8. flood mod twp
15-1650010		34113					8. flood mod twp
15-1660000		24087					8. flood mod twp
15-1660010		37629					8. flood mod twp
15-1670000		71145					8. flood mod twp
15-1680000		32925					8. flood mod twp
15-1680010		13,882					8. flood mod twp
15-1690000		64,519					8. flood mod twp
15-1700000		74937					8. flood mod twp
15-1710000		72486					8. flood mod twp
15-1720000		74318					8. flood mod twp
15-1730000		74450					8. flood mod twp
15-1740000		37469					8. flood mod twp
15-1740010		33425					8. flood mod twp
15-1750000		74937					8. flood mod twp
15-1760000		2780					8. flood mod twp
15-1760020		56933					8. flood mod twp
15-1770000		68375					8. flood mod twp
TOTALS	0	1316861	0	0	0	0	

CHANGES IN TRUE AND FULL VALUE
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ASSESSMENT DISTRICT Lincoln Twp Pg 7 FEBRUARY 1, 2022 TO FEBRUARY 1, 2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		COMMERCIAL PROPERTY		REASONS FOR CHANGE		
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	
15-1780000		42476							1. Taxing jurisdiction 2. Locally / State assessed 3. New constr / Demolition 4. Annexation 5. Change in classification 6. New constr / Demolition of exempt prop. 7. Annexation of exempt property 8. Other
15-1780010		316							8. flood mod twp
15-1790000		64198							8. flood mod twp
15-2250000		75910							8. flood mod twp
15-2260000		37469							8. flood mod twp
15-2260010		37955							8. flood mod twp
15-2270000		76100							8. flood mod twp
15-2280000		37955							8. flood mod twp
15-2280010		39777							8. flood mod twp
TOTALS	0	412156	0	0	0	0	0	0	