

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-CURTIS OLAFSON

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Curtis Olafson

Issue: Appeal of Agricultural Land Valuation

Summary: Mr. Curtis Olafson, represented by Mr. Darren Olafson, is appealing the valuation of parcels 11-0110000, 23-2950000, and 23-2960000 located in Pembina County.

Analysis:

Recommendation:

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

WWW.ND.GOV/TAX | TAXINFO@ND.GOV NORTH DAKOTA





Appellant Information – State Board of Equalization

County or City: Pembina
Appellant: Curtis Olafson
Type of Appeal: Agricultural

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 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: 13041 84th St NE
Township Name: Gardar
County: Pembina
Parcel ID: 11-0110000
Legal Description: SE ¼ Sec. 02 T 159 R56

Appellant Contact Information:

Appellant Name: Curtis Olafson
Address: 13041 84th St NE
Phone Number: 701-265-2356
Email Address: colafson@polarcomm.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.
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- 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.

Curtis Olafson

13041 84th St NE
Edinburg, North Dakota 58227
Email: colafson@polarcomm.com
701-265-2356 Cellular

=====

Appeal of 11-0110000

SE ¼ Sec 2 T159 R56 Gardar Township-Pembina County

Opening statement: The Pembina County Commission and the former Tax Department Director failed to use modifiers and valued property strictly on soil PI. This badly skewed valuations to the point of making no sense whatsoever. Some of my pasture parcels, which are heavily covered in rock, (with a significant percentage of the rock being large boulders), increased in valuation by 200 to 300%+. It is land that is impossible to crop as tillable land. One of my parcels of tillable land (which is unquestionably my most valuable land), increased by only 0.66%. Obviously, the former Tax Department Director and the County Commission failed to recognize the absurdity of their new valuations.

Grounds for Appeal

Factual error.

- No specific reason given on the Notice of Increase.
- Lack of use of important modifiers in the assessment process.

Equity and uniformity claim of discriminatory level of assessment.

- Lack of use of important modifiers in the assessment process.

Belief that the valuation is inaccurate.

- See my opening statement above comparing valuable tillable land compared to rock and boulder covered pastureland and the rates of increase of each.

Exemption, classification, or assessment limitation.

- A fair assessment is not possible when only PI is considered, and no other modifiers are used. Pastureland can have a high PI, but that does not mean that it is even remotely possible to use it to grow high value crops like potatoes or sugar beets or as a practical matter, any tillable land crop.

Narrative description of the parcel

This parcel is 160 acres that is pasture heavily covered in rocks. Refer to photos 11-011000 1 thru 3. The parcel also contains dozens of thorn bushes that we have tried to eradicate by spraying recommended herbicides with no success.

Parcel Number: 11-0110000

Deeded Acres: 160

Section: 2

Township: 159

Range: 56

Legal Description:
SE 1\4

Taxpayer Information:

OLAFSON/CURTIS L

13041 84TH ST NE

EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	F143D	BaD	41	11.06	0	\$820.00	\$820.00	\$0.00
Cropland	I400A	GbA	78	27.02	0	\$1,545.00	\$1,545.00	\$0.00
Cropland	I413A	LbA	91	54.8	36	\$1,813.00	\$1,813.00	\$65,268.00
Cropland	I468A	DdA	59	15.32	8	\$1,164.00	\$1,164.00	\$9,312.00
Cropland	I568A	LgA	86	48.94	0	\$1,717.00	\$1,717.00	\$0.00
Non-Cropland	I564B	RfB	26	0.14	0	\$280.00	\$280.00	\$0.00
Pastureland	Past			0	110.25	\$224.00	\$224.00	\$24,696.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Water	IWa	W	0	1.86	1.75	\$56.00	\$56.00	\$98.00
Totals				159.14	160			
					Exempt Acres	4		
					Taxable Acres	156	\$637.01	\$99,374

ASSESSOR NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 11-0110000

Legal Description of Property

SECT-02 TWP-159 RANG-056

SE 1\4

Property Address

CURTIS L OLAFSON
13041 84TH ST NE
EDINBURG, ND 58227

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 assessor has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.

	Deeded Acres	TRUE & FULL VALUE
2023 Value (New Value)	160.00	\$122,050
2022 Value (Old Value)	160.00	\$72,516
Change in TRUE & FULL VALUE		\$49,534

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.

GARDAR TWP

Gardar Township Equalization - April 14, 2023 @ 7:30 pm
Gardar Community Center

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

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

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

Director of Equalization -
Mikka Willits 701-265-4697
301 Division St W #4
Cavalier, ND 58220

PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 11-0110000

Legal Description of Property

SECT-02 TWP-159 RANG-056

SE 1\4

Property Address

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13041 84TH ST NE
EDINBURG, ND 58227

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

	Deeded Acres	TRUE & FULL VALUE
2023 Value (New Value)	160.00	\$99,374
2022 Value (Old Value)	160.00	\$72,516
Change in TRUE & FULL VALUE		\$26,858

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

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Assessor
9459 136th Ave NE
Cavalier, ND 58220

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









Appellant Information – State Board of Equalization

County or City: Pembina
Appellant: Curtis Olafson
Type of Appeal: Agricultural

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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: 13041 84th St NE
Township Name: Thingvalla
County: Pembina
Parcel ID: 23-2950000
Legal Description: S ½ SE ¼ Sec. 36 T 160 R56

Appellant Contact Information:

Appellant Name: Curtis Olafson
Address: 13041 84th St NE
Phone Number: 701-265-2356
Email Address: colafson@polarcomm.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.
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Curtis Olafson

13041 84th St NE
Edinburg, North Dakota 58227
Email: colafson@polarcomm.com
701-265-2356 Cellular

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Appeal of 23-2950000

S ½ SE ¼ T160 R56 Thingvalla Township-Pembina County

Opening statement: The Pembina County Commission and the former Tax Department Director failed to use modifiers and valued property strictly on soil PI. This badly skewed valuations to the point of making no sense whatsoever. Some of my pasture parcels, which are heavily covered in rock, (with a significant percentage of the rock being large boulders), increased in valuation by 200 to 300%+. It is land that is impossible to crop as tillable land. One of my parcels of tillable land (which is unquestionably my most valuable land), increased by only 0.66%. Obviously, the former Tax Department Director and the County Commission failed to recognize the absurdity of their new valuations.

Grounds for Appeal

Factual error.

- No specific reason given on the Notice of Increase.
- Lack of use of important modifiers in the assessment process.

Equity and uniformity claim of discriminatory level of assessment.

- Lack of use of important modifiers in the assessment process.

Belief that the valuation is inaccurate.

- See my opening statement comparing valuable tillable land compared to rock and boulder covered pastureland and the rates of increase of each.

Exemption, classification, or assessment limitation.

- A fair assessment is not possible when only PI is considered, and no other modifiers are used. Pastureland can have a high PI, but that does not mean that it is even remotely possible to use it to grow high value crops like potatoes or sugar beets or as a practical matter, any tillable land crop.

Narrative description of the parcel

This parcel has approximately 80 acres and it does have some rocks which I would categorize at 15%. The major nonconformity is that there are a number of alkali spots. See photos 23-2950000 #1 and #2. The valuation increase on this parcel was 54%.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-2950000
Deeded Acres: 80
Section: 36
Township: 160
Range: 56

Legal Description:
S 1\2 SE 1\4

Taxpayer Information:

OLAFSON/CURTIS L
13041 84TH ST NE
EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I119A	BnA	90	4.156	4	\$1,793.00	\$1,793.00	\$7,172.00
Cropland	I229A	Ff	86	18.565	18	\$1,717.00	\$1,717.00	\$30,906.00
Cropland	I242A	Rr	49	0.697	0.5	\$973.00	\$973.00	\$486.50
Cropland	I460A	Na	55	57.659	54	\$1,088.00	\$1,088.00	\$58,752.00
Cropland	I517A	WnA	89	0.525	0.5	\$1,774.00	\$1,774.00	\$887.00
Roads	Road	Road		0	3	\$0.00	\$0.00	\$0.00
Totals				81.602	80			
				Exempt Acres	3			
				Taxable Acres	77	\$1,275.37		\$98,204

NRCS appeal
Salinity max 90
Rocks 15%
Non Conformity

PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 23-2950000

Legal Description of Property

SECT-36 TWP-160 RANG-056

S 1\2 SE 1\4

Property Address

CURTIS L OLAFSON
13041 84TH ST NE
EDINBURG, ND 58227

Dear Property Owner:

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

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- > 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)	80.00	\$98,204
2022 Value (Old Value)	80.00	\$62,368
Change in TRUE & FULL VALUE		\$35,836

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

THINGVALLA TWP

Thingvalla Township Equalization - April 17, 2023 @ 1:00 pm
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Zelda Hartje - Thingvalla
Twp Assessor
306 Boundary Rd E
Cavalier, ND 58220

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







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Appellant: Curtis Olafson
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Information for Property Referenced in Appeal:

Address: 13041 84th St NE
Township Name: Thingvalla
County: Pembina
Parcel ID: 23-2960000
Legal Description: SW ¼ Sec. 36 T160 R56

Appellant Contact Information:

Appellant Name: Curtis Olafson
Address: 13041 84th St NE
Phone Number: 701-265-2356
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Edinburg, North Dakota 58227
Email: colafson@polarcomm.com
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Appeal of 23-2960000 **SW ¼ Sec/ 36 T160 R56 Thingvalla Township-Pembina County**

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Factual error.

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Exemption, classification, or assessment limitation.

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Narrative description of the parcel

This parcel has approximately 80 acres on the west side that is pasture heavily covered in rocks. Refer to photos 23-2960000 1 thru 3. The east 80 acres also has some rock but it is possible to use as tillable land. The east 80 also has some alkali spots. See photo 23-2960000 #3.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-2960000
Deeded Acres: 160
Section: 36
Township: 160
Range: 56

Legal Description:
SW 1\4

Taxpayer Information:

OLAFSON/CURTIS L
13041 84TH ST NE
EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I119A	BnA	90	0.917	0.75	\$1,793.00	\$1,793.00	\$1,344.75
Cropland	I229A	Ff	86	32.576	32	\$1,717.00	\$1,717.00	\$54,944.00
Cropland	I242A	Rr	49	0	0	\$973.00	\$973.00	\$0.00
Cropland	I413A	LbA	91	72.755	26	\$1,813.00	\$1,813.00	\$47,138.00
Cropland	I460A	Na	55	21.604	21	\$1,088.00	\$1,088.00	\$22,848.00
Cropland	I568A	LgA	86	34.862	0	\$1,717.00	\$1,717.00	\$0.00
Pastureland	Past			0	72.25	\$224.00	\$224.00	\$16,184.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Water	W	W	0	0	4	\$56.00	\$56.00	\$224.00
Totals				162.714	160			
					Exempt Acres	4		
					Taxable Acres	156	\$914.63	\$142,683

Appeal

PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 23-2960000

Legal Description of Property

SECT-36 TWP-160 RANG-056

SW 1\4

Property Address

CURTIS L OLAFSON
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	Deeded Acres	TRUE & FULL VALUE
2023 Value (New Value)	160.00	\$142,683
2022 Value (Old Value)	160.00	\$108,666
Change in TRUE & FULL VALUE		\$34,017

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

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

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

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







Curtis Olafson

13041 84th St NE

Edinburg, North Dakota 58227

Email: colafson@polarcomm.com

701-265-2356 Cellular

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I hereby authorize Darren Olafson to act on my behalf at his discretion regarding any and all appeals before the State Board of Equalization.


Curtis Olafson