

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-DARREN OLAFSON

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Darren Olafson

Issue: Appeal of Agricultural Land Valuation

Summary: Mr. Darren Olafson is appealing the valuation of parcels 07-0290000, 23-1150000, 23-193000, and 23-1950000 located in Pembina County.

Analysis:

Recommendation:

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

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

ND Tax
NORTH DAKOTA

State Board of Equalization – Appellant Information

07/31/2023

RE: Assessment Appeals

Included in this document are assessment appeals for 07-0290000, 23-1150000, 23-1930000, and 23-1950000. Each parcel is in Pembina County and on behalf of myself, Darren Olafson. Each one was approved by the township equalization board that the land is in. They were subsequently denied by the Pembina County Board of Equalization based on there being no soil modifiers available. However, each township recognized the importance of modifiers and approved them at that level.

For the 2023 tax year, the Pembina County Commission did not approve any soil modifiers. This lack of approval of modifiers is a clear violation of N.D.C.C. 57-02-27.2 (8)(b) and has led to a major error in the equalization process of ag land in Pembina County. If anything, Pembina County has been subject to “un-equalization.” I say it that way as we have had modifiers available in the past.

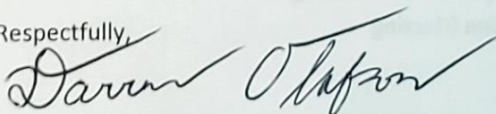
This violation of Century Code is ongoing and former Pembina County Tax Director Mikka Willits had already been notified by the State Tax Assessors Office of the violation earlier in the year, well before the equalization process started. When confronted with this issue, the Commission have turned a blind eye. They have ignored the fact of the issue. They have been derelict in their duty to oversee the county tax director, as well as other department heads. They have tried everything within their power to wash their hands of the equalization process altogether.

I believe it is imperative that the ND Tax Department step in, as it is evident that the Commissioners of Pembina County do not understand their duty and obligation as the County Board of Equalization. This commission does not understand the gravity of the situation, to the point that they had no intention of actually accomplishing anything at the county equalization meeting (as can be heard on the recordings of the meeting). The chairman needed to be informed of N.D.C.C. 57-12-01, which requires the county equalization board to take care of business. Without it, chairman’s stated plan was to just have the taxpayers find a time to meet with the tax director’s office to sort it out.

Throughout this process, I have yet to hear one person say that they are unwilling to pay their fair share. They just wish it was fair. The vast number of appeals coming forward is evidence of the issue. I wouldn’t be surprised if many didn’t know how to take the step beyond the county in order to be here today, but I understand there were 173 appeals at the county level. It may be time for the State to take a look into their powers listed in N.D.C.C. 57-13-04(7) to deal with the Pembina County Board of Equalization. They certainly have no intention of listening to the taxpayers or their own appointed Soils Committee. There were even landowners whose valuations, and likely taxes, were set to go down that spoke up about the injustice, as they could see that this was no proper equalization process.

Thank you.

Respectfully,



Darren Olafson

Appellant Information – State Board of Equalization

County or City: Pembina County
Appellant: Darren Roger 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:

Township Name: Thingvalla

County: Pembina

Parcel ID: 07-0290000

Legal Description: Sect-07 TWP-159 RANG-055 / N ½ NE ¼

Appellant Contact Information:

Appellant Name: Darren Olafson

Address: 420 Main Ave. Edinburg, ND 58227

Phone Number: 701-521-0073

Email Address: darrenolafson@gmail.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

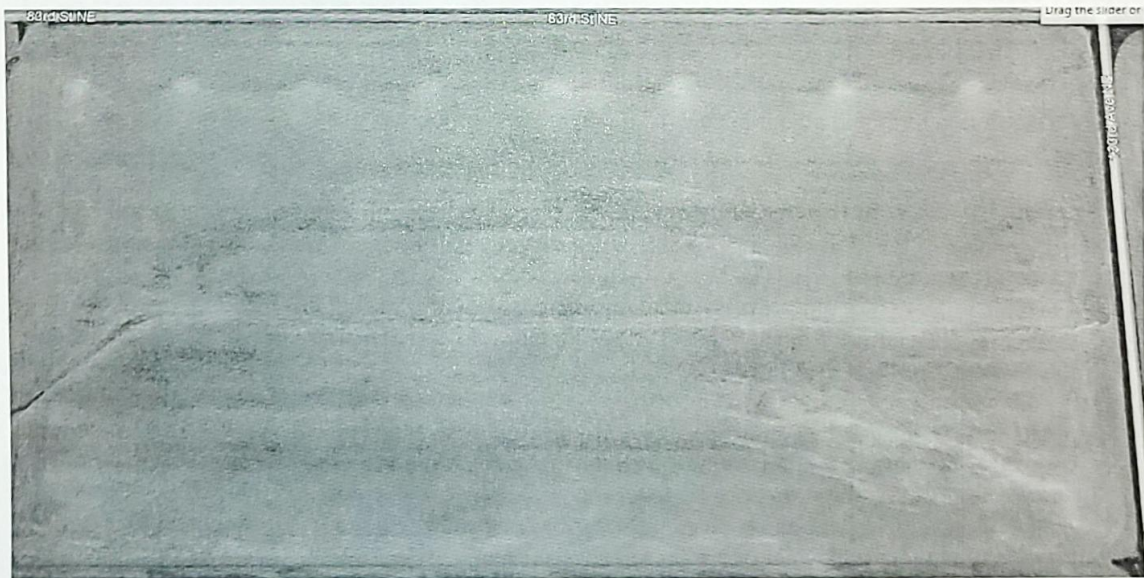
Appeal Process:

- 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.

Explanation of Appeal : 07-0290000

Grounds for appeal:

- Factual error.
 - No specific reason given on our Notice of Increase. Only a list of possible reasons for the increase. With the high increases we have been subject to, a specific reason should be listed.
- Equity and uniformity claim of discriminatory level of assessment.
 - No modifiers were used to equalize the land, plain and simple.
- Belief that valuation is inaccurate.
 - Without modifiers, how can the valuation be accurate?
 - This particular piece has a small drain running through it that would qualify as occasionally flooded. Crop yield is negatively affected by the excess saturation.
- Exemption, classification, or assessment limitation.
 - There is a major limitation to assessment when modifiers are not considered. The Pembina County Commission has rendered all valuations for 2023 useless.



PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 07-0290000

Legal Description of Property

SECT-07 TWP-159 RANG-055

N 1/2 NE 1/4

Property Address

DARREN ROGER & NICOLE MARIE OLAFSON
420 MAIN AVE
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 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.

Table with 3 columns: Deeded Acres, TRUE & FULL VALUE. Rows include 2023 Value (New Value) at \$135,168, 2022 Value (Old Value) at \$120,145, and Change in TRUE & FULL VALUE at \$15,023.

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.

CRYSTAL TWP
Crystal Township Equalization - April 19 @ 5:00 pm
Crystal Firehall

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

Dianne Goodoien - Crystal
Twp Assessor
7857 Cty 12
Hoople, ND 58243

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

Parcel Soils Assessment

Pembina County

Parcel Number: 07-0290000
 Deeded Acres: 80
 Section: 7
 Township: 159
 Range: 55

Legal Description:
 N 1/2 NE 1/4

Taxpayer Information:

OLAFSON/DARREN ROGER & NICOL
 420 MAIN AV
 EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	4.959	5	\$1,622.00	\$1,622.00	\$8,110.00
Cropland	I229A	Ff	86	75.623	74	\$1,717.00	\$1,717.00	\$127,058.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Totals				80.582	80			
				Exempt Acres	1			
				Taxable Acres	79	\$1,710.99		\$135,168

Appellant Information – State Board of Equalization

County or City: Pembina County
Appellant: Darren Roger Olafson
Type of Appeal: Agricultural

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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: Thingvalla

County: Pembina

Parcel ID: 23-1150000

Legal Description: Sect-15 TWP-160 RANG-056 / S ½ NE ¼

Appellant Contact Information:

Appellant Name: Darren Olafson

Address: 420 Main Ave. Edinburg, ND 58227

Phone Number: 701-521-0073

Email Address: darrenolafson@gmail.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:

- 6.) Appellant notifies the Property Tax Division of intent to appeal.
- 7.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.
- 8.) 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.
- 9.) 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.
- 10.) 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.

Explanation of Appeal : 23-1150000

Grounds for appeal:

- Factual error.
 - No specific reason given on our Notice of Increase. Only a list of possible reasons for the increase. With the high increases we have been subject to, a specific reason should be listed.
- Equity and uniformity claim of discriminatory level of assessment.
 - No modifiers were used to equalize the land, plain and simple.
- Belief that valuation is inaccurate.
 - Without modifiers, how can the valuation be accurate?
 - This particular piece has 17 acres of trees and Cart Creek running through it. Although those acres were excluded as Cropland by the county Tax Department, there is no modifier available for cutting the field in 2 and how misshapen it is due to the creek.
 - This field has been drain tiled in order for it to consistently be able to be planted each year. There is no modifier available for stream overflow in the spring, which each side of the creek experiences and suffer drainage issues due to the overflow.
- Exemption, classification, or assessment limitation.
 - There is a major limitation to assessment when modifiers are not considered. The Pembina County Commission has rendered all valuations for 2023 useless.



PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 23-1150000

Legal Description of Property

SECT-15 TWP-160 RANG-056
S 1\2 NE 1\4

Property Address

DARREN ROGER & NICOLE MARIE OLAFSON
420 MAIN AVE
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 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	\$97,469
2022 Value (Old Value)	80.00	\$49,304
Change in TRUE & FULL VALUE		\$48,165

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

THINGVALLA TWP

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

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

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

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

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

Parcel Soils Assessment

Pembina County

Parcel Number: 23-1150000
 Deeded Acres: 80
 Section: 15
 Township: 160
 Range: 56

Legal Description:
 S 1\2 NE 1\4

Taxpayer Information:

OLAFSON/DARREN ROGER & NICOL
 420 MAIN AV
 EDINBURG ND 58227

Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I130A	HmA	82	7.59	6	\$1,622.00	\$1,622.00	\$9,732.00
Cropland	I231A	Do	64	23.57	15.5	\$1,278.00	\$1,278.00	\$19,809.00
Cropland	I559A		95	0.92	0.5	\$1,889.00	\$1,889.00	\$944.50
Cropland	I561A	Ng	85	47.39	37	\$1,698.00	\$1,698.00	\$62,826.00
Cropland	I644A	Gr	63	0.59	0.5	\$1,259.00	\$1,259.00	\$629.50
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.		0	5	\$56.00	\$56.00	\$280.00
Woodland	Wd. Ld.	Wd. Ld.		0	14.5	\$224.00	\$224.00	\$3,248.00
Totals				80.06	80			
				Exempt Acres	1			
				Taxable Acres	79	\$1,233.78		\$97,469

Appellant Information – State Board of Equalization

County or City: Pembina County
Appellant: Darren Roger Olafson
Type of Appeal: Agricultural

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or

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600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address:

Township Name: Thingvalla

County: Pembina

Parcel ID: 23-1930000

Legal Description: Sect-23 TWP-160 RANG-056 / N ½ NW ¼

Appellant Contact Information:

Appellant Name: Darren Olafson

Address: 420 Main Ave. Edinburg, ND 58227

Phone Number: 701-521-0073

Email Address: darrenolafson@gmail.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.

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

Appeal Process:

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Explanation of Appeal : 23-1930000

Grounds for appeal:

- Factual error.
 - No specific reason given on our Notice of Increase. Only a list of possible reasons for the increase. With the high increases we have been subject to, a specific reason should be listed.
- Equity and uniformity claim of discriminatory level of assessment.
 - No modifiers were used to equalize the land, plain and simple.
- Belief that valuation is inaccurate.
 - Without modifiers, how can the valuation be accurate? Change in Value: + 49.46%
 - This piece has 6 different soil types, leading to non-conformity issues, including drainage issues, which some of those issues appear on the picture below.
- Exemption, classification, or assessment limitation.
 - There is a major limitation to assessment when modifiers are not considered. The Pembina County Commission has rendered all valuations for 2023 useless.



PEMBINA COUNTY

ASSESSOR NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 23-1930000

Legal Description of Property

SECT-23 TWP-160 RANG-056
N 1\2 NW 1\4

Property Address

DARREN ROGER & NICOLE MARIE OLAFSON
420 MAIN AV
EDINBURG, ND 58227

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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)	80.00	\$137,007
2022 Value (Old Value)	80.00	\$91,664
Change in TRUE & FULL VALUE		\$45,343

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

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

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

Parcel Soils Assessment

Pembina County

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 Section: 23
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Legal Description:
 N 1\2 NW 1\4

Taxpayer Information:

OLAFSON/DARREN ROGER & NICOL
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Remarks:

Year: 2023

Landuse	Soil Type	Old Symbol	Productivity Index	GIS Acres	Adjusted Acres	Price Per Acre	Adjusted PPA	True Full Value
Cropland	I229A	Ff	86	37.91	35.95	\$1,717.00	\$1,717.00	\$61,726.15
Cropland	I559A		95	37.5	36	\$1,889.00	\$1,889.00	\$68,004.00
Cropland	I561A	Ng	85	1.73	1.5	\$1,698.00	\$1,698.00	\$2,547.00
Cropland	I562A	Nh	80	0.96	0.8	\$1,584.00	\$1,584.00	\$1,267.20
Cropland	I644A	Gr	63	2.92	2.75	\$1,259.00	\$1,259.00	\$3,462.25
Roads	Road	Road		0	3	\$0.00	\$0.00	\$0.00
Totals				81.02	80			
				Exempt Acres	3			
				Taxable Acres	77	\$1,779.31		\$137,007

Appellant Information – State Board of Equalization

County or City: Pembina County
Appellant: Darren Roger Olafson
Type of Appeal: Agricultural

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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: Thingvalla

County: Pembina

Parcel ID: 23-1950000

Legal Description: Sect-23 TWP-160 RANG-056 / N ½ SE ¼

Appellant Contact Information:

Appellant Name: Darren Olafson

Address: 420 Main Ave. Edinburg, ND 58227

Phone Number: 701-521-0073

Email Address: darrenolafson@gmail.com

Answer the questions below that apply to the appeal:

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(If No, please see the Consent to Release Financial Info)

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

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- 6.) Appellant notifies the Property Tax Division of intent to appeal.
- 7.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.
- 8.) 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.
- 9.) 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.
- 10.) 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.

Explanation of Appeal : 23-1950000

Grounds for appeal:

- Factual error.
 - No specific reason given on our Notice of Increase. Only a list of possible reasons for the increase. With the high increases we have been subject to, a specific reason should be listed.
- Equity and uniformity claim of discriminatory level of assessment.
 - No modifiers were used to equalize the land, plain and simple.
- Belief that valuation is inaccurate.
 - Without modifiers, how can the valuation be accurate? Change in Value: + 22.03%
 - Productivity Index on this piece is 49, not ideal, whereas NRCS classifies it as "Not prime farmland."
 - The east side of this field also floods easily in the spring or with heavy rain. (Photo included)
- Exemption, classification, or assessment limitation.
 - There is a major limitation to assessment when modifiers are not considered. The Pembina County Commission has rendered all valuations for 2023 useless.

June 25, 2023: 3-inch rain the day prior. Damage to standing wheat crop.



PEMBINA COUNTY

COUNTY NOTICE OF INCREASE 2023 REAL ESTATE ASSESSMENT

PARCEL NO: 23-1950000

Legal Description of Property
SECT-23 TWP-160 RANG-056
N 1\2 SE 1\4

Property Address

DARREN ROGER & NICOLE MARIE OLAFSON
420 MAIN AVE
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 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	\$73,199
2022 Value (Old Value)	80.00	\$62,987
Change in TRUE & FULL VALUE		\$10,212

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

THINGVALLA TWP

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

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

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

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

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

Parcel Soils Assessment

Pembina County

Parcel Number: 23-1950000
 Deeded Acres: 80
 Section: 23
 Township: 160
 Range: 56

Legal Description:
 N 1\2 SE 1\4

Taxpayer Information:

OLAFSON/DARREN ROGER & NICOL
 420 MAIN AV
 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	I229A	Ff	86	0.598	0	\$1,717.00	\$1,717.00	\$0.00
Cropland	I242A	Rr	49	80.645	75	\$973.00	\$973.00	\$72,975.00
Cropland	I562A	Nh	80	0.053	0	\$1,584.00	\$1,584.00	\$0.00
Roads	Road	Road		0	1	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.		0	4	\$56.00	\$56.00	\$224.00
Totals				81.296	80			
				Exempt Acres	1			
				Taxable Acres	79	\$926.57		\$73,199