

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-JUHL

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Ted Juhl

Issue: Appeal of Agricultural Property Valuation

Summary: Mr. Ted Juhl is appealing the agricultural land valuation on the following parcels located in Pembina County: 15-0110000, 15-0130000, 15-0320000, 15-0220000, 15-0230000, 15-0300000, 13-0180000, 13-0190010, 13-0190020, 13-0280000, 13-0980015, 13-1020010, 13-1400010, 13-0980010, 13-0980000, 13-0420000, 13-0100000, 13-0190000, 13-0200000, 13-0220000, 13-0940000, 13-1370000, 13-1380000, 13-1490010, 13-0090000, 13-0110000, 13-0140000, 13-0120000, 13-0130000, 13-0980005, 13-0290000, 13-1320010, 13-1320000, 13-1440000, 13-0290000, & 13-0950005.

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

POSTMARK
JUL 25 2023

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: **Multiple**
 Township Name: **Joliette and Lincoln**
 County: **Pembina**
 Parcel ID: **See Attached list.**
 Legal Description: **Attached to list.**

Appellant Contact Information:

Appellant Name: Ted Juhl
 Address: 9326 162nd Ave NE
 Phone Number: 701-520-1614
 Email Address: atmjuhl@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)

Filing for other family members as noted in the corresponding attachment. Angela Juhl, Lyndon Juhl, Kevin Juhl, Lee Meier.

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:

Appellant Name: Ted Juhl
Address: 9326 162nd Ave NE
Phone Number: 701-520-1614
Email Address: atmjuhl@polarcomm.com

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

1. A detailed explanation of your appeal.

Joliette Township Equalization Meeting took place on April 13th, 2023. A 30% reduction in valuation was approved on land within the flood plain of the Red River, based on 2009 flood maps. Each parcel was identified and marked on the cards. I am personally appealing those parcels owned by me (Ted Juhl) and those family members that I am representing. (Angela Juhl, Lyndon Juhl, Kevin Juhl, Lee Meier).

The Red River has flooded frequently in the past, including 5 times in the past 5 years (2 times in 2019) No modifiers were approved for Pembina County which resulted in the land being over valued compared to other land of the same PPI.

2. Parcel IDs-

Lincoln Township- Ted and Angela Juhl	
SE ¼ Sec 7 160-50	ID 15-0110000
SW1/4 Sec 7 160-50	ID 15-0130000
Lincoln Township- Ted Juhl	
SE1/4 Sec 19 160-50	ID 15-0320000
Lincoln Township-Ted and Lyndon Juhl	
NE ¼ Sec 17 160-50	ID 15-0220000
NW ¼ Sec 17 160-50	ID 15-0230000
Lincoln Township- Lyndon Juhl	
NE1/4 Sec 19 160-50	ID-15-0300000
Joliette Township- Ted and Angela Juhl	
NE1/4 NE1/4 Sec 30 161-50	ID 13-0180000
PT SE1/4 NE1/4 Lot 1 Sec30 161-50	ID 13-0190010
SW1/4 NE1/4 Sec 30 161-50	ID 13-0190020
SE1/4 Sec 31 161-50	ID 13-0280000
SE1/4 SE1/4 Sec 14 161-51	ID 13-0980015
PT SE1/4 Lying E of Easterly Row of Old Hwy 44	
Sec 15 161-51	ID 13-1020010
S1/2 SE1/4 Sec 24 161-51	ID 13-1400010
Joliette Township-Ted Juhl	
SW1/4 SE1/4 Sec 14 161-51	ID 13-0980010
NW1/4 SE1/4 Sec 14 161-51	ID 13-0980000
NW1/4 Sec 02 161-51	ID 13-0420000

PT N1/2 NW1/4 & PT S1/2 SW1/4 NW1/4 NWL 3.7 A	
Sec 19 161-50	ID 13-0100000
NW1/4 NE ¼ Sec 30 161-50	ID 13-0190000
NW1/4 Sec30 161-50	ID 13-0200000
W1/2 SE1/4 Sec 30 161-50	ID 13-0220000
S1/2 SE1/4 Sec 13 161-51	ID 13-0940000
NE1/4 Sec 24 161-51	ID 13-1370000
E1/2 NW1/4 Sec 24 161-51	ID 13-1380000
PT SE1/4 Lying West of old Hwy 344	
Sec 26 161-51	ID 13-1490010
PT S1/2 SW1/4 Lot 5 NWL 15.0 A Farm Exempt	
Sec 18 161-50	ID 13-0090000
PT S1/2 W1/2 NW1/4 Sec 19 161-50	
	ID 13-0110000
PT SW ¼ Lot 3 NWL 5.1 AC Sec 19-161-50	
	ID 13-0140000
PT SE1/4 NW1/4 Lot 2 NWL 6.0 A Sec 19 161-50	
	ID 13-0120000
PT SE1/4 Lots 4 & 5 NWL 28.50 AC Sec 19 161-50	
	ID 13-0130000

Joliette Township- Kevin Juhl

NE1/4 SE1/4 Sec 14 161-51	ID 13-0980005
N1/2 SE1/4 Sec 24 161-51	ID 13-1400000

Joliette Township- Lee Meier

NE1/4 Sec 25 161-51	ID 13-0290000
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Joliette Township-Lyndon Juhl

S1/2 NE ¼ Sec 23 161-51	ID 13-1320010
N1/2 NE1/4 Sec 23 161-51	ID 13-1320000
E1/2 SE1/4 Sec 25 161-51	ID 13-1440000
SW1/4 Sec 31 161-50	ID 13-0290000
W1/2 SW ¼ Sec 13 161-51	ID 13-0950005

3. Evidence to validate the assessment appealed.

See Attached files: Joliette and Lincoln Township Minutes

PROCEEDINGS
OF Joliette Township
BOARD OF EQUALIZATION

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

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

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

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

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

12000RS
Casey Krieg
Kevin Sharp
Ronald Sharp

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

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



Township Clerk

2023 Joliette Twp Equalization Report

Residential Properties

- Letter created to send to all residential property owners
- Once all property cards are update will revalue for 2024
- 5% increase was added to all residential properties in 2022
- There was 1 sale in 2022

Degelder, Cathleen	Fron, James	13-0500010	4	\$55,000.00
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Commercial Properties

- There were 0 commercial sales in 2022
- Letters create to send to all commercial properties
- Once all property card are update will revalue for 2024
- 5% increase was added to all commercial properties in 2022

Ag Land

- The average value per acre for agricultural land in Joliette Twp is \$1,184
- There were 11 sales of Ag Land in 2022
- New productivity index for soils was rolled over for 2023, Had been frozen since 2020

Carrier, Jenni	Wilwand Holdings, LLC	13-2230010	80	\$653,300.00
Eelkema, Hayden	Juhl, Ted	13-0980015	40	\$150,000.00
Cameron, Dian Tisler	Sharp, Craig	13-2810000	160	\$115,500.00
VRD Farm Trust	Christenson Farms, Inc.	13-1060000	160	\$650,000.00
VRD Farm Trust	Christenson Farms, Inc.	13-1290010	80	\$430,000.00
Christenson Farms, Inc.	Stellon, Michael R.	13-1290010	80	\$430,000.00
Christenson Farms, Inc.	Stellon, Michael R.	13-1060000	160	\$650,000.00
Grube, Marjorie	Wilwand Holdings, LLC	13-2180000	160	\$345,000.00
Duncklee, Andrew	The Michael and Judy Stellon Living Trust	13-1280000	136	\$0.00
Stellon, Michael	Duncklee, Andrew	13-1290010	80	\$0.00
Ibes, Cynthia Joline	Warner, Gary Doug	13-2110000	392	\$2,200,000.00

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 _____ Joliette Twp Pg 4 _____ 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
13-1000040		893						8. Flood 30% decrease
13-1000050		5352						8. Flood 30% decrease
13-1000060		336						8. Flood 30% decrease
13-1020000		17824						8. Flood 30% decrease
13-1020010		14131						8. Flood 30% decrease
13-1020020		1533						8. Flood 30% decrease
13-1280005		4349						8. Flood 30% decrease
13-1320000		36333		31500				8. Flood 30% decrease
13-1320010		37455						8. Flood 30% decrease
13-1330000		65561						8. Flood 30% decrease
13-1350000		37443						8. Flood 30% decrease
13-1350010		38138						8. Flood 30% decrease
13-1360000		28179						8. Flood 30% decrease
13-1360010		29853						8. Flood 30% decrease
13-1370000		74936						8. Flood 30% decrease
13-1380000		37759						8. Flood 30% decrease
13-1390000		33762						8. Flood 30% decrease
13-1400000		32739						8. Flood 30% decrease
13-1400010		30055						8. Flood 30% decrease
13-1410000		64693						8. Flood 30% decrease
13-1420000		55690						8. Flood 30% decrease
13-1430000		59256						8. Flood 30% decrease
13-1440000		29157						8. Flood 30% decrease
13-1450000		29478						8. Flood 30% decrease
13-1460000		59276						8. Flood 30% decrease
13-1470000		68139						8. Flood 30% decrease
13-1470010		2433						8. Flood 30% decrease
TOTALS	0	894753	0	31500	0	0	0	0

4/1
-1w

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 _____

Joliette Twp Pg 1

FEBRUARY 1, _____

2022

TO

FEBRUARY 1, _____

2023

PARCEL NUMBER	AGRICULTURAL PROPERTY		RESIDENTIAL PROPERTY		BUILDINGS AND LEASED SITES		COMMERCIAL PROPERTY		REASONS FOR CHANGE	
	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE		
13-0260010		39185								8. Flood 10% decrease
13-0270000		74450								8. Flood 10% decrease
13-0280000		74936								8. Flood 10% decrease
13-0290000		74936								8. Flood 10% decrease
13-0310000		1584								8. Flood 10% decrease
13-0320010		22831								8. Flood 10% decrease
13-0330000		344								8. Flood 10% decrease
13-0340000		1435								8. Flood 10% decrease
13-0350000		12181								8. Flood 10% decrease
13-0370000		826								8. Flood 10% decrease
13-0380000		29836								8. Flood 10% decrease
13-0390000		36350								8. Flood 10% decrease
13-0400000		16544								8. Flood 10% decrease
13-0410000		34084								8. Flood 10% decrease
13-0420000		18004								8. Flood 10% decrease
13-0430000		72091								8. Flood 10% decrease
13-0440000		76780								8. Flood 10% decrease
13-0450000		74771								8. Flood 10% decrease
13-0460000		71368								8. Flood 10% decrease
13-0470000		28963								8. Flood 10% decrease
13-0500010		75879								8. Flood 10% decrease
13-0760000		37468								8. Flood 10% decrease
13-0770000		38441								8. Flood 10% decrease
13-0790000		68761								8. Flood 10% decrease
13-0810000		75910								8. Flood 10% decrease
13-0820000		76883								8. Flood 10% decrease
TOTALS	0	1134840	0	0	0	8373	0	0	0	

2023 Lincoln Equalization Report

Residential Properties

- Letter created to send to all residential property owners.
- There were 0 sales in 2022

Commercial Properties

- There were 0 commercial sales in 2022

Ag Land

- The average value per acre for agricultural land in Lincoln TWP is \$1,443.11
- There were 7 sales of Ag Land in 2022

Harlow, Marjorie	Christenson, Reid	15-1860000	15-1870000	80	\$424,875.00	S1/2SE1/4 27-160-51		
Harlow, Marjorie	Christenson, Brett	15-2130010	15-2150010	104	\$553,125.00	Pt S1/2NE1/4 & NE1/4 34-160-51		
Harlow, Marjorie	Christenson, Reid	15-1840000	15-1850000	80	\$320,000.00	N1/2SE1/4 27-160-51		
Anderson, Ryan	The Michael and Judy Stellan Living Trust	15-0520000		23	\$56,856.00	Lot 1 & NE1/4SE1/4 31-160-50		
Anderson, Rose	The Michael and Judy Stellan Living Trust	15-0600000		52	\$120,819.00	Pt N1/2SW1/4 32-160-50		
Elliott, Jack	Pierce, Kevin	15-1750005	15-1760020	120	\$462,000.00	S1/2SW1/4 25-160-51 & NE1/4SW1/4 25-160-51		
Elliott, Kenneth	Stellan, Michael	15-0260005	15-0270000	192	\$632,000.00	PT. N1/2 18-160-50		

2022

Ag Land Value	41,892,078 (2023)
Residential Land Value	52,259
Residential Structure Value	902,237
Commercial Land Value	30,256
Commercial Structure Value	25,306

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

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