# **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, 13-0220000, 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.

/\na	VICIC
Ana	I V 3 I 3.
	. <b>.</b>

**Recommendation:** 

# Appellant Information - State Board of Equalization

POSTMARK JUL 2 5 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 162<sup>nd</sup> 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	of the property of this	s appeal?	⊠ Yes	□ No
ř		(If No, p	lease sec	e the Consent to Release Financial Info)
Filing for oth Juhl, Kevin Juhl, Le		as noted in the cor	respond	ing attachment. Angela Juhl, Lyndon
Did you receive a no	otice of increase lette	er from the city/to	wnship?	(choose all that apply)
□ Prior to	☐ After	Township/City E	qualizat	ion Meeting
□ Prior to	☐ After	County Equalizat	tion Mee	eting
	☐ No Notificat	ion 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

# Appeal Process:

1.) Appellant notifies the Property Tax Division of intent to appeal.

3. Consent to Release Financial Information, if required

- 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.

# Appellant Contact Information:

Appellant Name: Ted Juhl Address:9326 162<sup>nd</sup> 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 13<sup>th</sup>, 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 appalling 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 SW1/4 Sec 7 160-50	ID 15-0110000 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 NW ¼ Sec 17 160-50	ID 15-0220000 ID 15-0230000
Lincoln Township- Lyndon Juhl	
NE1/4 Sec 19160-50	ID-15-0300000
Joliette Township- Ted and Angela Juhl NE1/4 NE1/4 Sec 30 161-50 PT SE1/4 NE1/4 Lot 1 Sec30 161-50 SW1/4 NE1/4 Sec 30161-50 SE1/4 Sec 31 161-50 SE1/4 SE1/4 Sec 14 161-51 PT SE1/4 Lying E of Easterly I	ID 13-0180000 ID 13-0190010 ID 13-0190020 ID 13-0280000 ID 13-0980015 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 NW1/4 SE1/4 Sec 14 161-51 NW1/4 Sec 02 161-51	

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 1/4 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 ID 13-0090000 Sec 18 161-50 PT S1/2 W1/2 NW1/4 Sec 19 161-50 ID 13-0110000 PT SW 1/4 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 SE1/4Lots 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 N1/2 SE1/4 Sec 24 161-51	ID 13-0980005 ID 13-1400000
Joliette Township- Lee Meier NE1/4 Sec 25 161-51	ID 13-0290000
Joliette Township-Lyndon Juhl S1/2 NE ½ Sec 23 161-51 N1/2 NE1/4 Sec 23 161-51 E1/2 SE1/4 Sec 25 161-51 SW1/4 Sec 31 161-50 W1/2 SW ½ Sec 13 161-51	ID 13-1320010 ID 13-1320000 ID 13-1440000 ID 13-0290000 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 Johl Robert Kemp Brooks Stellon Casey Krieg Kevin Sharp Ronald Sharp

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

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

Osing the 2009 flood here's and shope file provide by Civil oir patrol and pembina County water board. This modifier is to be used starting with the 2023 og la Values and going forward. This Modifier was approu

Kevin Shorp Ronald Shorp

Meeting was called to order! We asked Assessor Cosey Kreig that all High flood parcels marked flood have a 30% flood modifier. Also we talked about Parcels with high solinity and request a 30% modifier, That also meeds to be done on a individual basis, with grid Samplin

as reference.

Osing the 2009 flood herels and shape file provide.

by Civil air patrol and pembina County water board.

This modifier is to be used starting with the 2023 og law

Values and going forward. This Modifier was approve

at the Joliette annual Meeting on 21st March 2021

I hereby certify that the foregoing is a correct transcript of the proceedings of the City Board of Equalization of Township, Pembina County, North Dakota.
In Testimony Whereof, I hereunto set my hand this day of April, 20 <u>23</u> .
Buh Suller
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

\$55,000.00

## **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
<b>VRD Farm Trust</b>	Christenson Farms, Inc.	13-1060000	160	\$650,000.00
<b>VRD Farm Trust</b>	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

ASSESSMENT DISTRICT

Joliette Twp Pg 4

FEBRUARY 1,

2022

70

FEBRUARY 1,

2023

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

13-1320000 13-1320010 13-1460000 13-1470000 13-1380000 13-143000 13-142000 13-141000 13-140010 13-1400000 13-1390000 13-1370000 13-1360010 13-1360000 13-1350010 13-1350000 13-1330000 13-1280005 13-1020020 13-1020010 13-1020000 13-1000060 13-1000050 13-1450000 13-1440000 3-1470010 PARCEL NUMBER TOTALS AGRICULTURAL PROPERTY INCREASE DECREASE 65561 37443 37759 33762 32739 4349 36333 336 17824 14131 29478 59276 68139 29157 55690 59256 64693 74936 28179 29853 38138 37455 30055 1533 893 5352 LOTS, TRACTS AND LEASED INCREASE DECREASE RESIDENTIAL PROPERTY 31500 1500 INCREASE BUILDINGS AND STRUCTURES DECREASE INCREASE LOTS, TRACTS AND LEASED DECREASE COMMERCIAL PROPERTY **BUILDINGS AND STRUCTURES** INCREASE DECREASE 4. Annexation 8. flood 30% decrease flood 30% decrease flood 30% decrease FIXED SOILS CARD flood 30% decrease 8. flood 30% decrease flood 30% decrease flood 30% decrease flood 30% decrease REASONS FOR CHANGE Other Annexation of exempt property New constr/Demolition of exempt prop New constr / Demolition Locally /State assessed flood 30% decrease flood 30% decrease flood 30% decrease flood 30% decrease

13-0470000 13-0500010 13-0760000 13-0770000 13-0770000 13-0810000 13-0820000	73-0470000 13-0500010 13-0760000 13-0770000 13-0790000 13-0790000	73-0470000 73-0500010 73-0760000 73-0770000 73-0790000	73-0470000 3-0500010 3-0760000 3-0770000	13-0470000 13-0500010 13-0760000	13-0470000 13-0500010	13-0470000	1	3-0460000	13-0450000	13-0440000	13-0430000	13-0420000	13-0410000	13-0400000	13-0390000	13-0380000	13-0370000	13-0350000	3-0340010	3-0340000	3-0330000	3-0320010	3-0310000	3-0290000	3-0280000	3-0270000	3-0260010	INCREASE	PARCEL NUMBER	AGRICU	ASSESSMENT DISTRICT
/6883	1,000	75910	68761	38441	37468		75879	28963	71368	74771	76780	72091	18004	34084	16544	36350	29836	826	12181	1435	344	22831	1584	74936	74936	74450	$\dashv$	SE DECREASE		AGRICULTURAL PROPERTY	
																												INCREASE	LOTS, TRACTS AT SITES		Joliette Twp Pg 1
																												DECREASE	LOTS, TRACTS AND LEASED SITES	RESIDENTIA	1
							1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							4						がたい 大いない								INCREASE	BUILDINGS AN STRUCTURES	RESIDENTIAL PROPERTY	·
CECO						V 8373	\																					DECREASE	BUILDINGS AND STRUCTURES		FEBRUARY 1,
																												INCREASE	LOTS, TRAC		2022
2																												DECREASE	LOTS, TRACTS AND LEASED SITES	COMMERC	70
2																												INCREASE	BUILDINGS AI	COMMERCIAL PROPERTY	FEBRUARY 1,
0						2000年の日本の大学の大学															•							DECREASE	BUILDINGS AND STRUCTURES		1, 2023
2	8. flood 30% decrease	8. flood 30% decrease	8. flood 30% decrease	8. flood 30% decrease	8. I lood 3 0% decrease	a. revalue	8. IIOOG 3 0% decrease	8. Hood 50% decrease	8. flood 30% decrease		2. Locally/Brate assessed 3. New constr/Demolition 5. Annecation 5. Change in classification 6. New constr/Demolition of exempt prop. 7. Annecation of exempt proporty	REASONS FOR CHANGE	]																		

	AGRICITIE	AGRICULTURAL PROPERTY		RESIDENTIA	RESIDENTIAL PROPERTY			COMMERCIA	ERCIAL PROPERTY		REASONS FOR CHANGE
				1200	מת זווז מ	URV GOL	A OLE SEL	OTC TRACTS AND I BASED			TEXABILITION—LEXABLE     Locally /State assessed     New constr / Demolition
PARCEL NUMBER			SITES	SITES	STRUCTURES	TURES	SITES	ES	BUILDINGS AND STRUCTURES		4. Annexation 5. Change in classification 6. New constr/Demolition of exempt prop
`	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	<ol> <li>Annexation of exempt property</li> <li>Other</li> </ol>
13-1470020		114									8. flood 30% decrease
3-1480000		49806								40	8. flood 30% decrease
3-1480010	Section of the sectio	3406									8. flood 30% decrease
13-1490000		38532									8. flood 30% decrease
13-1490010		17532									8, flood 30% decrease
13-1490015		1010									8. flood 30% decrease
3-1500000		57803									8. flood 30% decrease
3-1840000		56522	TE STATE								8. flood 30% decrease
3-1860000		52177									8. flood 30% decrease
3-1870000		32247									8. flood 30% decrease
3-1870010		32231									8. flood 30% decrease
3-1880000		59901									8. flood 30% decrease
3-1890000		59112									8. flood 30% decrease
3-1900000		67641									8. flood 30% decrease
3-1910000		16511									8. flood 30% decrease
13-1920000		42944									8. flood 30% decrease
3-1950000		12669									8. flood 30% decrease
3-1990000		30618					A STATE OF S				8. flood 30% decrease
13-1990010		38441									8. flood 30% decrease
3-2010000		3612									8. flood 30% decrease
3-2020000		36998									8. flood 30% decrease
13-2030000		38441									8. flood 30% decrease
13-2040000		37469									8. flood 30% decrease
3-2340000		3096					がある。				8. flood 30% decrease
3-2350010		18977									8. flood 30% decrease
3-2350015		18977									8. flood 30% decrease
3-2370000		69510									8. flood 30% decrease
210000											

# 1

. 1

# 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

DINGS AND UCTURES  UCTURES  UCTURES  DECREASE		AGRICIII.TIIR	AL PROPERTY		RESIDENTIAL PROPERTY	PROPERTY			COMMERCIA	ERCIAL PROPERTY		REASONS FOR CHANGE
NUMBER    DECREASE   D				LOIS TRACTS	AND LEASED	BUIL DIN	GS AND	LOTS. TRACTS				1. 1 axabie/non-taxable 2. Locally/State assessed 3. New constr/Demolition
DECREASE	PARCEL NUMBER	1		SIT	ES	STRUC	IURES	SI.	TES	BOILDINGS AND		9. Amexater 5. Change in classification 6. New const. / Demolition of exempt prop.
75490 70377 18515 18515 38679 36671 36744 36731 77996 37468 37468 37468 37468 37468 37468 37469 17568 19664 19664 19676 19676 19677 19687 19687 19688 197680 19688 197680 19688 1968		INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE		7. Amexatica of exempt property 8. Other
70372 18515 18515 38809 36672 36344 37193 38441 37193 37468 37468 37468 37468 37468 17568 17568 17568 17569 18621 16621 17650 18621 17650 1863 19764 19764 19764 19764 19764 19765	1-0830000		75490								1	8. flood 30% decrease
18515 38809 36544 36344 37193 38441 75910 70452 70452 70452 70468 37468 37468 37468 17568 17568 19621 166231 16760 18760 1	-0840000		70372									8. flood 30% decrease
3869 36677 36678 36344 37193 38441 37491 775910 70452 73963 37468 37468 37468 17568 17568 17568 1769 1769 1667 17184 501 17065	1-0850005		18515									8. flood 30% decrease
36677 36344 37193 38441 77910 770452 73968 37468 37468 17568 17568 17568 17629 17629 166231 18763 18763 18763 18763 18763 18763 18763 18763 18763 18763 17650 17650	-0850010		38809									8. flood 30% decrease
36344 37193 37193 779452 77963 37468	-0860000		36672									8. flood 30% decrease
37193 38441 73910 70452 73963 37468 37468 17568 17568 17629 7623 18763 18763 18763 18769 17640 17640 17184 17065	-0870000		36344								がは、一個などの	8. flood 30% decrease
38441 775910 770452 790452 737468 37468 37468 17568 19464 74629 66231 66231 18763 19721 17650 176409 76409 76409 76409 76409 7740 7740	-0880000		37193									8. flood 30% decrease
77910 770453 773963 773963 773468 37468 37468 17568 17568 17569 17629 17629 17650 17640 17640 17640 17651 17065	-0890000		38441									8. flood 30% decrease
770452 73963 37468 37468 17568 17588 19464 74629 66231 18763 18763 19221 19221 19269 17659 176409 176409 17184 17184 17184	-0900000		75910									8. flood 30% decrease
73963 37468 37468 17568 17568 19464 74629 66231 18763 19221 19221 19491 76409 11637 17184 17184 17065	1-0910000		70452									8. flood 30% decrease
37468 37468 17568 17568 19464 74629 66231 18763 19221 17650 11637 11637 17184 17184	-0920000		73963									8. flood 30% decrease
37468 17568 17568 179464 19464 194629 66231 18763 19221 17650 18491 76409 11637 17184 17184 17065	-0930000		37468				期生成於多緣	· · · · · · · · · · · · · · · · · · ·				8. flood 30% decrease
17568 17568 19464 19464 17629 18763 18763 19221 17650 18491 76409 11637 17184 17184 17184	-0940000		37468									8. flood 30% decrease
17568 19464 19469 74629 66231 18763 19221 17650 18491 76409 11637 17184 17184 17065	-0950000		17568								7.00	8. flood 30% decrease
19464 74629 66231 18763 19221 17650 18491 76409 11637 17184 17184 17065	-0950005		17568									8. flood 30% decrease
74629 66231 18763 19221 17650 18491 76409 11637 17184 50 17065	0950010		19464									8. flood 30% decrease
66231	-0960000		74629									8. flood 10% decrease
18763 19221 17650 18491 76409 11637 17184 17065	-0970000		66231				行品が終めるがない					8. flood 30% decrease
19221 17650 18491 76409 11637 17184 17065	-0980000		18763									8. flood 30% decrease
17650 18491 76409 11637 17184 17065	0980005		19221							· · · · · · · · · · · · · · · · · · ·		8. flood 30% decrease
18491 76409 11637 17184 50 17065	-0980010		17650					٠				8. flood 30% decrease
76409 11637 17184 50 17065	-0980015		18491									8. flood 30% decrease
11637 17184 50 17065	0990000		76409									8. flood 30% decrease
17184 50 17065	1000000		11637									8. flood 30% decrease
17065	1000010		17184									8. flood 30% decrease
17065	1000020		50								があるが	8. flood 30% decrease
	1000030		17065									

ASSESSMENT DISTRICT

Joliette Twp Pg 7

FEBRUARY 1,

2022

덩

FEBRUARY 1,

	0	0	0	0	0	0	0	0	245003	0	TOTALS
			,								
8. flood 30% decrease									35157		13-3480000
8. flood 30% decrease	h in								34583		13-3450010
8. flood 30% decrease 8. flood 30% decrease									35005		13-3390000 13-3450000
8. flood 30% decrease				Policy Control of the			+ 37/11 c		71210		13-3360000
8. Other	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	
2. Locally Sittle assessed 3. New constr./Demolition 4. Amessation 6. Change is classification 6. New constr./Demolition of exempt prop. 7 Amessation of exempt property		BUILDINGS AND STRUCTURES	CTS AND LEASED SITES	LOTS, TRACTS AND LEA SITES	GS AND IURES	BUILDINGS AND STRUCTURES	LOTS, TRACTS AND LEASED SITES	LOTS, TRACTS AN SITES			PARCEL NUMBER
REASONS FOR CHANGE		COMMERCIAL PROPERTY	COMMERCIA			LPROPERTY	RESIDENTIAL PROPERTY		AGRICULTURAL PROPERTY	AGRICULTUR	

NUMBER    DECREASE   D		אוויטומנטון אוויסומנטון	ALASSOVER 17		ALLNAUISHA	ALanduad			COMMERCI	ERCIAL PROPERTY		REASONS FOR CHANGE
NUMBER    DICTREASE   DECREASE												1. 1 axabis/ion-taxabis 2. Locally /State assessed
DECREASE	PARCEL NUMBER			LOTS, TRACTS	AND LEASED	BUILDIN	IGS AND TURES	LOTS, TRACT	S AND LEASED TES	BUILDINGS ANI	-	3. New constr./Demolition 4. Annexation 4. Annexation 6. New constr./Demolition of exempt prop. 6. New constr./Demolition of exempt prop. 7. Annexation of exempt property.
\$4917 \$9192 \$299 \$275 \$2219 \$219 \$2449 \$41257 \$2587 70348 70071 \$3769 \$2921 \$292		INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE		8. Other
9124 9399 62755 2219 8276 841257 441257 70348 70074 70770 77800 277580 77800 77780 77800 77580 77590 7	2390000		54917									8. flood 30% decrease
9399 667758 2219 8276 8276 8276 9249 41257 62587 70071 70071 63769 2921 2921 77802 777802 777802 77586 77586 77586 18507 134507 134507 134507 13509 15801 77500 15804 175702 73772 71916	2410000		9124				はない かんかんない					8. flood 30% decrease
62755 2219 8276 84276 44257 44257 70348 70071 63769 63769 63769 63786 77886 77886 77886 77886 77887 71897 71910 1921 1921 1921 1927 71916 8634 73772 71916 8944	2430000		9399									8. flood 30% decrease
2219 54276 54249 41257 70348 70074 70978 77800 77800 77800 77880 18507 18507 1392 1392 1392 1392 1392 13937 75909 36534 77977 779176 79177 779176 8944	2440000		62755									8. flood 30% decrease
8276 5449 41257 62587 70348 70071 70071 63769 2921 37953 77802 77802 77802 77802 77802 77807 11907 11907 11907 11909 16563 22404 28634 773772 71916 8944	2440010		2219									8. flood 30% decrease
5449 41257 623587 70348 70071 70071 70780 77805 77805 77886 77886 18507 14507 75897 75997 75997 75997 75997 75997 75997 71916 8944	2480000		8276									8. flood 30% decrease
41257 62587 70348 707348 70779 63769 2921 37955 77802 77886 77886 77887 18507 18507 18507 18507 34507 1992 18977 75900 36563 76563 77872 71916 8944	2480010		5449									8. flood 30% decrease
62587 70348 70071 70370 63769 2921 37955 77802 77802 77803 18507 1392 1392 13977 18977 18977 75909 36563 22404 8634 73772 71916	2490000		41257									8. flood 30% decrease
70348 70071 63769 2921 37955 77802 77586 18507 14507 11902 18977 75900 36563 22404 86834 73772 71916	2500000		62587									8. flood 30% decrease
70071 63769 63769 7992 77802 777886 18507 14507 14507 1392 1397 78900 76563 722404 8634 73777 71916 8944	2510000		70348									8. flood 30% decrease
63769 2921 37955 77802 777802 77586 18507 14507 1392 13977 75909 36563 22404 8634 8634 73772 71916 8944	2520000		70071									8. flood 30% decrease
2921 37955 77802 77786 18507 34507 1392 1397 75909 36563 22404 8634 73772 73772 73772 73772 73916 8944	2530000		63769								では、これのないでは、	8. flood 30% decrease
37955 77802 77836 18507 14507 1392 18977 75909 36563 22404 8634 73772 73772 73772 8834 8834	2530005		2921									8. flood 30% decrease
77802 77586 18507 18507 1392 18977 75909 36563 22404 8634 73772 71916 8944	2540000		37955							The second second		8. flood 30% decrease
77586 18507 34507 34507 34507 1392 18977 75909 36563 22404 8634 73772 71916 8944	2560000		77802							10000000		8. flood 30% decrease
18507 34507 1392 18977 75909 36563 222404 8634 73772 71916 89944	2570000		77586						では、これにはない			8. flood 30% decrease
34507 1392 18977 75909 36563 222404 8634 73772 71916 8944	2820000		18507									8. flood 30% decrease
1392 18977 75909 36563 222404 8634 73772 71916 8944	2820010		34507									8. flood 30% decrease
18977 75909 36563 222404 8634 73772 71916 8944	2820015		1392									8. flood 30% decrease
75909 36563 222404 8634 73772 71916 8944	2830000		18977									8. flood 30% decrease
36563 222404 8634 73772 71916 8944	2860000		75909									8. flood 30% decrease
22404 8634 73772 71916 8944	2890000		36563								· · · · · · · · · · · · · · · · · · ·	8. flood 30% decrease
8634 73772 71916 8944	2960000		22404		٠							8. flood 30% decrease
73772 71916 8944	2980000		8634									8. flood 30% decrease
71916 ·	3040000		73772									8. flood 30% decrease
8944	3060000		71916									8. flood 30% decrease
	3240000		8944									8. flood 30% decrease

# **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 where 7 sales of Ag Land in 2022

Harlow, Marjorie	Christenson, Reid	15- 1860000	15- 187000 0	80	\$424,875. 00	S1/2SE1/4 27-160- 51
Harlow, Marjorie	Christenson, Brett	15- 2130010	15- 215001 0	104	\$553,125. 00	Pt S1/2NE1/4 & NE1/4 34-160-51
Harlow, Marjorie	Christenson, Reid	15- 1840000	15- 185000 0	80	\$320,000. 00	N1/2SE1/4 27-160- 51
Anderson, Ryan	The Michael and Judy Stellon Living Trust	15- 0520000		23	\$56,856.0 0	Lot 1 & NE1/4SE1/4 31-160-50
Anderson, Rose	The Michael and Judy Stellon Living Trust	15- 0600000		52	\$120,819. 00	Pt N1/2SW1/4 32- 160-50
Elliott, Jack	Pierce, Kevin	15- 1750005	15- 176002 0	120	\$462,000. 00	S1/2SW1/4 25-160-51 & NE1/4SW1/4 25-160-51
Elliott, Kenneth	Stellon, Michael	15- 0260005	15- 027000 0	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

Que mail haten to estion by April 10; 2023 Equalization meeting was led at the, Christenson foun Shap at 7.00pm. Monday 10th Assesso / Cisen / Reig was present, Michael Stellow, Ted Such ('hair: ('ei) +is Christenson Clark Treas. Those present asked assessor lasey why the land valuations by the river went up 50-75% higher. Without any clear explanition or clear answer the motion that was made at the annual meeting Lincoln twsp. approves a 30% flood Modifier on all parcels marked: Hood in, the 2021/2022 Doils cards, book twent into the Lat Directors Office by Soels Committee resing the 2009 flood levels + shape files provided by the Covil Asi Patrol and Remblina County Water Board. This modifier is to be resed in 2023 Ag Harcels going forward. With no futher butihes the meeting was adjoined Respectifiely Dubmitted by famely Misterson - Clork Transcerer