

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-MELSTED

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Waldemar Melsted

Issue: Appeal of Agricultural Land Valuation

Summary: Mr. Waldemar Melsted is appealing the valuation of parcel 23-2420000 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 County
Appellant: Waldemar Melsted
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: 23-2420000
Legal Description: Sect-30 TWP-160 RANG-056 / NE ¼

Appellant Contact Information:

Appellant Name: Waldemar Melsted
Address: PO Box 145
Phone Number: 701-521-0508
Email Address:

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.

State Board of Equalization – Appellant Information

7/31/2023

RE: Assessment Appeals

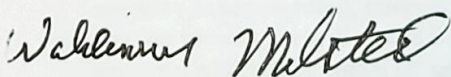
I, Waldemar Melsted, wish to inform the State Board of Equalization of my intent to appeal the 2023 valuation of my ag property 23-2420000.

My appeal is based on the Pembina County Commission not approving modifiers for 2023. Without the modifiers, I would argue that there is no equalization. Pembina County has approved modifiers for many years, but not now. It is my understanding that the former tax director errantly advised the commission that modifiers were not needed anymore, due to the NRCS maps that are used for valuation purposes. It has since come to light, from NRCS representatives, that the NRCS maps do not adequately cover all aspects of the escarpment, which my land is part of.

The Pembina County Commission, and subsequently the Pembina County Board of Equalization, has made a major error in the tax equalization process. With the exorbitant increases that we have in the western part of the county, where issues such as rock, salinity, non-conformity, etc. exist, they have refused to right this wrong. In the East, they deal with river flooding. NRCS representatives have stated that their maps do not cover the occasionally flooded areas that we once had modifiers for, but no longer do. We have no choice but to appeal to the state.

My appeal was first accepted by Thingvalla Township at their meeting in March. It was then rejected by Pembina County as no modifiers were available. I appealed based on there being 11 different soil types, irregular shape, and rock. These were all modifiers in the past. Thingvalla Township has adopted the modifiers since the county did not. Is it possible that we use the modifiers from the township or get the county to somehow right this wrong?

Darren Olafson rents my ground. I am not able to make it to this meeting in person, but I wish to grant Darren Olafson the authority to speak on my behalf at this meeting with the ND State Board of Equalization. Thank you.



Waldemar Melsted

State Board of Equalization – Appellant Information

08/08/2023

Explanation of Appeal : 23-2420000

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 piece has 11 different soil types and is odd shaped due to farmyard, gravel pit and wasteland. There is no modifier available for non-conformity.
 - There is also plenty of rock throughout this field. With no modifier available for rocks, this field is taxed on par with land that does not have rocks and can raise more profitable crops.
- 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.

