

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-ROGER OLAFSON

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Roger Olafson

Issue: Appeal of Agricultural Land Valuation

Summary: Mr. Roger Olafson, represented by Mr. Darren Olafson, is appealing the valuation of parcels 26-1060000, 23-1080000, 23-1250000, 23-2050000, 23-2060000, 23-2910000, and 23-2910030 located in Pembina County.

Analysis:

Recommendation:



Appellant Information – State Board of Equalization

County or City: Pembina
 Appellant: 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: 12945 84th ST NE
 Township Name: Thingvalla
 County: Pembina
 Parcel ID: 23-1060000
 Legal Description: SE1/4 NW1/4 14-160-56

Appellant Contact Information:

Appellant Name: Roger Olafson
 Address: 12945 84th ST NE Edinburg, ND 58227
 Phone Number: 7012652327
 Email Address: rlolaf@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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600 E. BOULEVARD AVE., DEPT. 127
BISMARCK, ND 58505-0599

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NDTax
NORTH DAKOTA

07-23-2023

ND State Board of Equalization

RE: Assessment appeal documents

Pembina County

Thingvalla Township

Parcel ID: 23-1060000

Reason for appeal: This parcel receives overland flooding frequently resulting in delayed planting and erosion. Application of the requested modifiers would make price per acre more realistic.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-1060000
 Deeded Acres: 40
 Section: 14
 Township: 160
 Range: 56

Legal Description:
 SE 1\4 NW 1\4

Taxpayer Information:

OLAFSON/ROGER L
 12945 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	I231A	Do	64	40.155	37	\$1,278.00	\$1,278.00	\$47,286.00
Waste	Wt.	Wt.	0	0	3	\$56.00	\$56.00	\$168.00
Totals				40.155	40			
				Exempt Acres	0			
				Taxable Acres	40	\$1,186.35		\$47,454

Township Name: THINGVALLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-23

Full Parcel Number 23-1060000

Section 14 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) _____

Mailing Address 12945 84TH ST NE
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLAF@POLARCOMM.COM

Reason for adjustment (check all that apply)

- Frequent Flooding (up to 40%) 10%
- Salinity (up to 30%) _____
- Rocky (up to 40%) _____
- Erosion (up to 30%) 5%
- Nonconformity (up to 30%) 10%
- Bad Drainage (up to 30%) _____
- Rangeland (up to 80%) _____
- Stream Overflow (up to 30%) _____

Office Use Only:

Plant health photo 07-25-23
Evidence of serious nonconformity





Appellant Information – State Board of Equalization

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

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

Information for Property Referenced in Appeal:

Address: 12945 84th ST NE
 Township Name: Thingvalla
 County: Pembina
 Parcel ID: 23-1080000
 Legal Description: NW1/4 SE1/4 14-160-56

Appellant Contact Information:

Appellant Name: Roger Olafson
 Address: 12945 84th ST NE Edinburg, ND 58227
 Phone Number: 7012652327
 Email Address: rlolaf@polarcomm.com

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07-23-2023

ND State Board of Equalization

RE: Assessment appeal documents

Pembina County

Thingvalla Township

Parcel ID: 23-1080000

Reason for appeal: This parcel receives overland flooding frequently resulting in delayed planting and erosion. Application of the requested modifier would make price per acre more realistic.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-1080000
 Deeded Acres: 40
 Section: 14
 Township: 160
 Range: 56

Legal Description:
 NW 1\4 SE 1\4

Taxpayer Information:

OLAFSON/ROGER L
 12945 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	I231A	Do	64	8.667	8.6	\$1,278.00	\$1,278.00	\$10,990.80
Cropland	I562A	Nh	80	31.488	31.4	\$1,584.00	\$1,584.00	\$49,737.60
Totals				40.155	40			
				Exempt Acres	0			
				Taxable Acres	40	\$1,518.21		\$60,728

Township Name: THINGVALLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-23

Full Parcel Number 23-1080000

Section 14 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) _____

Mailing Address 12945 84TH ST NE
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLAF@POLARCOMM.COM

Reason for adjustment (check all that apply)

- Frequent Flooding (up to 40%) _____
- Salinity (up to 30%) _____
- Rocky (up to 40%) _____
- Erosion (up to 30%) 20%
- Nonconformity (up to 30%) 10%
- Bad Drainage (up to 30%) _____
- Rangeland (up to 80%) _____
- Stream Overflow (up to 30%) _____

Office Use Only:



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

Information for Property Referenced in Appeal:

Address: 12945 84th ST NE
 Township Name: Thingvalla
 County: Pembina
 Parcel ID: 23-1250000
 Legal Description: N1/2 SW1/4 15-160-56

Appellant Contact Information:

Appellant Name: Roger Olafson
 Address: 12945 84th ST NE Edinburg, ND 58227
 Phone Number: 7012652327
 Email Address: rlolaf@polarcomm.com

Answer the questions below that apply to the appeal:

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07-23-2023

ND State Board of Equalization

RE: Assessment appeal documents

Pembina County

Thingvalla Township

Parcel ID: 23-1250000

Reason for appeal: This parcel suffers from Cart Creek spilling over banks frequently resulting in delayed planting and erosion, washing away that 85-95 PI soil. Application of the requested modifiers would make price per acre more realistic.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-1250000
 Deeded Acres: 80
 Section: 15
 Township: 160
 Range: 56

Legal Description:
 N 1\2 SW 1\4

Taxpayer Information:

OLAFSON/ROGER L
 12945 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	5.67	5.5	\$820.00	\$820.00	\$4,510.00
Cropland	I130A	HmA	82	1.07	1	\$1,622.00	\$1,622.00	\$1,622.00
Cropland	I413A	LbA	91	6.87	6	\$1,813.00	\$1,813.00	\$10,878.00
Cropland	I559A		95	30.66	23.5	\$1,889.00	\$1,889.00	\$44,391.50
Cropland	I561A	Ng	85	35.42	34	\$1,698.00	\$1,698.00	\$57,732.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Shelter Belt	Shlt. Blt.	Shlt. Blt.		0	2	\$224.00	\$224.00	\$448.00
Waste	Wt.	Wt.		0	4	\$56.00	\$56.00	\$224.00
Totals				79.69	80			
					Exempt Acres	4		
					Taxable Acres	76	\$1,576.39	\$119,806

Township Name: THINGVALLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-73

Full Parcel Number 23-1250000

Section 15 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) _____

Mailing Address 12945 84TH ST NE
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLAF@POLARCOMM.COM

Reason for adjustment (check all that apply)

- Frequent Flooding (up to 40%) _____
- Salinity (up to 30%) _____
- Rocky (up to 40%) _____
- Erosion (up to 30%) 10%
- Nonconformity (up to 30%) _____
- Bad Drainage (up to 30%) _____
- Rangeland (up to 80%) _____
- Stream Overflow (up to 30%) 10%

Office Use Only:



Appellant Information – State Board of Equalization

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

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 The Office of State Tax Commissioner, Attn: Property Tax,
 600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address: 12945 84th ST NE
 Township Name: Thingvalla
 County: Pembina
 Parcel ID: 23-2050000
 Legal Description: NE1/4 25-160-56

Appellant Contact Information:

Appellant Name: Roger Olafson
 Address: 12945 84th ST NE Edinburg, ND 58227
 Phone Number: 7012652327
 Email Address: rlolaf@polarcomm.com

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 Prior to After County Equalization Meeting
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07-23-2023

ND State Board of Equalization

RE: Assessment appeal documents

Pembina County

Thingvalla Township

Parcel ID: 23-2050000

Reason for appeal: This parcel contains very high levels of salt as evidenced by soil test report along with varying types of soil. Application of the requested modifiers would make price per acre more realistic.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-2050000
 Deeded Acres: 160
 Section: 25
 Township: 160
 Range: 56

Legal Description:
 NE 1\4

Taxpayer Information:

OLAFSON/ROGER L
 12945 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	I130A	HmA	82	47.59	45	\$1,622.00	\$1,622.00	\$72,990.00
Cropland	I229A	Ff	86	111.67	105	\$1,717.00	\$1,717.00	\$180,285.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Waste	Wt.	Wt.		0	6	\$56.00	\$56.00	\$336.00
Totals				159.26	160			
				Exempt Acres	4			
				Taxable Acres	156	\$1,625.71		\$253,611

*Up 107%
 from 2022
 No reason given for
 substantial increase -*

Township Name: THINGVILLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-23

Full Parcel Number 23-205 0000

Section 25 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) _____

Mailing Address 12945 84TH ST NE
EDINBURG, ND 58227

Phone # 701 265-2327

Email address ROLAF@POLARCOMM.COM

Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%) _____

Salinity (up to 30%) 15%

Rocky (up to 40%) _____

Erosion (up to 30%) _____

Nonconformity (up to 30%) 10%

Bad Drainage (up to 30%) _____

Rangeland (up to 80%) _____

Stream Overflow (up to 30%) _____

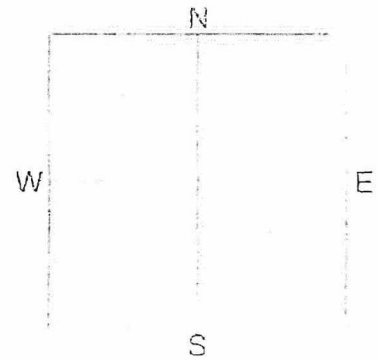
Office Use Only:



Soil Analysis by Agvise Laboratories
 (http://www.agvise.com)
 Northwood: (701) 587-6010
 Benson: (320) 843-4109

SOIL TEST REPORT

FIELD ID **SEC 25 EAST/SOYS**
 SAMPLE ID
 FIELD NAME
 COUNTY
 TWP RANGE
 SECTION QTR ACRES **85**
 PREV. CROP **Soybeans**



SUBMITTED FOR:
OLAFSON VENTURES

SUBMITTED BY: **OT3310**
OTTO AG
PO BOX 69
CRYSTAL, ND 58222

REF # **20451803** BOX # **3918**
 LAB # **NW209290**

Date Sampled **10/29/2021**

Date Received **10/30/2021**

Date Reported **11/01/2021**

Concentration in the Soil		Interpretation	1st Crop Choice		2nd Crop Choice		3rd Crop Choice			
0-6" 6-24"	14 lb/acre 45 lb/acre		YIELD GOAL		YIELD GOAL		YIELD GOAL			
SUGGESTED GUIDELINES		SUGGESTED GUIDELINES		SUGGESTED GUIDELINES		SUGGESTED GUIDELINES				
		LB/ACRE APPLICATION		LB/ACRE APPLICATION		LB/ACRE APPLICATION				
Nitrate	0-24" 59 lb/acre		N		N		N			
Phosphorus	Olsen 13 ppm		P ₂ O ₅		P ₂ O ₅		P ₂ O ₅			
Potassium	356 ppm		K ₂ O		K ₂ O		K ₂ O			
Chloride	0-24" 484 lb/acre		Cl		Cl		Cl			
Sulfur	0-6" 120 +lb/acre 6-24" 360 +lb/acre		S		S		S			
Boron	2.1 ppm		B		B		B			
Zinc	1.56 ppm		Zn		Zn		Zn			
Iron	25.0 ppm		Fe		Fe		Fe			
Manganese	4.6 ppm		Mn		Mn		Mn			
Copper	1.64 ppm		Cu		Cu		Cu			
Magnesium	1473 ppm		Mg		Mg		Mg			
Calcium	4715 ppm		Lime		Lime		Lime			
Sodium	298 ppm									
Org. Matter	6.9 %									
Carbonate(CCE)	2.5 %									
	0-6" 1.75 mmho/cm 6-24" 3.95 mmho/cm		Soil pH	Buffer pH	Cation Exchange Capacity	% Base Saturation (Typical Range)				
Sol. Salts			0-6" 7.4 6-24" 7.8		38.1 meq	% Ca	% Mg	% K	% Na	% H
						(65-75) 61.9	(15-20) 32.3	(1-7) 2.4	(0-5) 3.4	(0-5) 0.0

General Comments: Fine-textured (CEC: 31+ meq)
 Percent hydrogen is estimated from water pH, CEC corrected for exchangeable acidity.



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County or City: Pembina
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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.

07-23-2023

ND State Board of Equalization

RE: Assessment appeal documents

Pembina County

Thingvalla Township

Parcel ID: 23-2060000

Reason for appeal: This parcel contains very high levels of salt as evidenced by soil test report along with varying types of soil as evidenced by large range of PI. Application of the requested modifiers would make price per acre more realistic.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-2060000
 Deeded Acres: 160
 Section: 25
 Township: 160
 Range: 56

Legal Description:
 NW 1\4

Taxpayer Information:

OLAFSON/ROGER L
 12945 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	I130A	HmA	82	1.715	1.7	\$1,622.00	\$1,622.00	\$2,757.40
Cropland	I229A	Ff	86	117.267	109.07	\$1,717.00	\$1,717.00	\$187,273.19
Cropland	I242A	Rr	49	40.633	40.23	\$973.00	\$973.00	\$39,143.79
Cropland	I383A	OvA	96	0.07	0	\$1,908.00	\$1,908.00	\$0.00
Drain	Drain	Drain	0	0	5	\$0.00	\$0.00	\$0.00
Roads	Road	Road		0	4	\$0.00	\$0.00	\$0.00
Totals				159.685	160			
				Exempt Acres	9			
				Taxable Acres	151	\$1,517.71		\$229,174

*up 62%
 from 2022
 No reason given
 for substantial increase*

Township Name: THINEVALLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-23

Full Parcel Number 23-206 0000

Section 25 Township 160 Range 56

Parcel Owner Name ROGER OLAFSON

Applicant name (if different) _____

Mailing Address 12945 84TH ST NE
EDINBURG, ND 58227

Phone # 701 265-2327

Email address ALOLF@POLARCOMM.COM

Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%) _____

Salinity (up to 30%) 8%

Rocky (up to 40%) _____

Erosion (up to 30%) _____

Nonconformity (up to 30%) 5%

Bad Drainage (up to 30%) _____

Rangeland (up to 80%) _____

Stream Overflow (up to 30%) _____

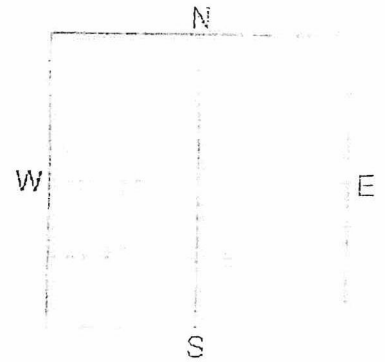
Office Use Only:



Soil Analysis by Agvise Laboratories
 (http://www.agvise.com)
 Northwood: (701) 587-6010
 Benson: (320) 843-4109

SOIL TEST REPORT

FIELD ID **SEC 25 WEST**
 SAMPLE ID
 FIELD NAME
 COUNTY
 TWP RANGE
 SECTION QTR ACRES **125**
 PREV. CROP **Soybeans**



SUBMITTED FOR:
OLAFSON VENTURES

SUBMITTED BY: **OT3310**
OTTO AG
PO BOX 69
CRYSTAL, ND 58222

REF # **20451804** BOX # **4245**
 LAB # **NW209294**

Date Sampled **10/29/2021**

Date Received **10/30/2021**

Date Reported **11/01/2021**

Nutrient in the Soil		Interpretation	1st Crop Choice		2nd Crop Choice		3rd Crop Choice			
			YIELD GOAL		YIELD GOAL		YIELD GOAL			
			SUGGESTED GUIDELINES		SUGGESTED GUIDELINES		SUGGESTED GUIDELINES			
			LB/ACRE	APPLICATION	LB/ACRE	APPLICATION	LB/ACRE	APPLICATION		
Nitrate	0-6" 3 lb/acre 6-24" 6 lb/acre	****	N		N		N			
Phosphorus	Olsen 9 ppm	*****	P ₂ O ₅		P ₂ O ₅		P ₂ O ₅			
Potassium	358 ppm	*****	K ₂ O		K ₂ O		K ₂ O			
Chloride	0-24" 256 lb/acre	*****	Cl		Cl		Cl			
Sulfur	0-6" 92 lb/acre 6-24" 360 +lb/acre	*****	S		S		S			
Boron	1.2 ppm	*****	B		B		B			
Zinc	1.13 ppm	*****	Zn		Zn		Zn			
Iron	49.4 ppm	*****	Fe		Fe		Fe			
Manganese	10.5 ppm	*****	Mn		Mn		Mn			
Copper	1.34 ppm	*****	Cu		Cu		Cu			
Magnesium	1165 ppm	*****	Mg		Mg		Mg			
Calcium	3104 ppm	*****	Lime		Lime		Lime			
Sodium	129 ppm	*****								
Org. Matter	5.7 %	*****								
Carbonate(CCE)	0.3 %	**								
Sol. Salts	0-6" 0.59 mmho/cm	*****	Soil pH	Buffer pH	Cation Exchange Capacity	% Base Saturation (Typical Range)				
	6-24" 2.18 mmho/cm	*****	0-6" 6.9		27.4 meq	% Ca	% Mg	% K	% Na	% H
			6-24" 7.8			(65-75)	(15-20)	(1-7)	(0-5)	(0-5)
						56.7	35.5	3.4	2.1	2.4

General Comments: Medium-textured (CEC: 11-30 meq)
 Percent hydrogen is estimated from water pH, CEC corrected for exchangeable acidity.



Appellant Information – State Board of Equalization

County or City: Pembina
 Appellant: 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: 13043 84th ST NE
 Township Name: Thingvalla
 County: Pembina
 Parcel ID: 23-2910000
 Legal Description: N1795' SW1/4 35-160-56

Appellant Contact Information:

Appellant Name: Roger Olafson
 Address: 12945 84th ST NE Edinburg, ND 58227
 Phone Number: 7012652327
 Email Address: rlolaf@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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07-23-2023

ND State Board of Equalization

RE: Assessment appeal documents

Pembina County

Thingvalla Township

Parcel ID: 23-2910000

Reason for appeal: This parcel has 32 acres of cropland with high PI but is heavily infested with rocks, making it a challenge to maintain equipment in order to continue cropping . Application of the requested modifier would make price per acre more realistic.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-2910000
 Deeded Acres: 108.8
 Section: 35
 Township: 160
 Range: 56

Legal Description:
 N 1795' SW 1\4

Taxpayer Information:

OLAFSON BROS/
 13043 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	4.68	0	\$820.00	\$820.00	\$0.00
Cropland	I413A	LbA	91	103.3	32	\$1,813.00	\$1,813.00	\$58,016.00
Cropland	I568A	LgA	86	0.44	0	\$1,717.00	\$1,717.00	\$0.00
Farmstead	Fr. St.	Fr. St.		0	10	\$730.00	\$730.00	\$7,300.00
Pastureland	Past			0	54.8	\$224.00	\$224.00	\$12,275.20
Waste	Wt.	Wt.		0	5	\$56.00	\$56.00	\$280.00
Woodland	Wd. Ld.	Wd. Ld.		0	7	\$224.00	\$224.00	\$1,568.00
Totals				108.42	108.8			
				Exempt Acres	0			
				Taxable Acres	108.8	\$730.14		\$79,439

Township Name: THINGVALLA

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-23

Full Parcel Number 23-2910000

Section 35 Township 160 Range 56

Parcel Owner Name OLAFSON BROS.

Applicant name (if different) _____

Mailing Address 13043 84TH ST NE
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLIFF@POLARCOMM-COM

Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%) _____

Salinity (up to 30%) _____

Rocky (up to 40%) 32AC CROPLAND @ 30%

Erosion (up to 30%) _____

Nonconformity (up to 30%) _____

Bad Drainage (up to 30%) _____

Rangeland (up to 80%) _____

Stream Overflow (up to 30%) _____

Office Use Only:



Appellant Information – State Board of Equalization

County or City: Pembina
 Appellant: 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: 13043 84th ST NE
 Township Name: Thingvalla
 County: Pembina
 Parcel ID: 23-2910030
 Legal Description: PT S1/2 SW1/4 (TRACT 1957' X 545') 24.5 AC 35-160-56

Appellant Contact Information:

Appellant Name: Roger Olafson
 Address: 12945 84th ST NE Edinburg, ND 58227
 Phone Number: 7012652327
 Email Address: rlolaf@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)

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 No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply)

- Township/City County N/A

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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.

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- Equity and uniformity claim of discriminatory level of assessment.
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- Exemption, classification, or assessment limitation.

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3. Consent to Release Financial Information, if required

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

TAX.ND.GOV | TAXINFO@ND.GOV **ND Tax** NORTH DAKOTA

07-23-2023

ND State Board of Equalization

RE: Assessment appeal documents

Pembina County

Thingvalla Township

Parcel ID: 23-2910030

Reason for appeal: This parcel has 10 acres of cropland with high PI but is heavily infested with rocks, making it a challenge to maintain equipment in order to continue cropping . Application of the requested modifier would make price per acre more realistic.

Parcel Soils Assessment

Pembina County

Parcel Number: 23-2910030
 Deeded Acres: 24.5
 Section: 35
 Township: 160
 Range: 56

Legal Description:
 PT S 1\2 SW 1\4 (TRACT 1957 X 545) 24.50 AC

Taxpayer Information:

OLAFSON BROS/
 13043 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	I413A	LbA	91	24.868	10	\$1,813.00	\$1,813.00	\$18,130.00
Farmstead	Fr. St.	Fr. St.	95	0	2	\$730.00	\$730.00	\$1,460.00
Pastureland	Past			0	9	\$224.00	\$224.00	\$2,016.00
Roads	Road	Road		0	1.5	\$0.00	\$0.00	\$0.00
Woodland	Wd. Ld.	Wd. Ld.	0	0	2	\$224.00	\$224.00	\$448.00
Totals				24.868	24.5			
				Exempt Acres	1.5			
				Taxable Acres	23	\$958.87		\$22,054

Township Name: THINGVALLI

Application For Use of Agricultural Land Modifiers Adjustment

Date 04-17-23

Full Parcel Number 23-2910030

Section 35 Township 160 Range 56

Parcel Owner Name OLAFSON BROS.

Applicant name (if different) _____

Mailing Address 13043 84TH ST NE
EDINBURG, ND 58227

Phone # 701 265-2327

Email address RLOLAF@POLARCOMM.COM

Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%) _____

Salinity (up to 30%) _____

Rocky (up to 40%) 10AC CROPLAND @ 30%

Erosion (up to 30%) _____

Nonconformity (up to 30%) _____

Bad Drainage (up to 30%) _____

Rangeland (up to 80%) _____

Stream Overflow (up to 30%) _____

Office Use Only:

07-23-2023

ND State Board of Equalization

RE: Assessment Appeals

POSTMARK

JUL 24 2023

RECEIVED
JUL 28 2023
TAX COMMISSIONER

Enclosed are supporting documents related to five assessment appeals for Roger Olafson and two appeals for Olafson Bros. The appeals were all approved by Thingvalla Township Board of Equalization at their meeting in April but subsequently denied by Pembina County Board of Equalization.

Due to the failure of Pembina County Commission to provide soil modifiers for 2023 as per NDCC and Guide to Assessing Ag Land in ND, several townships adopted soil modifiers of their own at the Annual Township Meetings in March. Attached is a list of soil modifiers adopted by the electors at the Thingvalla Township Annual Meeting. It is my understanding that other townships in the state have acted similarly under the same circumstances and that the Office of State Tax Commissioner is okay with that action. It is interesting to note that Pembina County used soil modifiers for several years up through 2022 but not in 2023. Why? Haven't been able to get an answer for that.

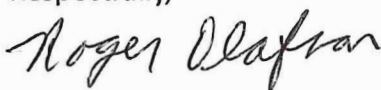
There is a history here of questionable actions by a former Director of Tax Equalization and County Commission. This is evidenced by the recent resignation of Tax Director minutes before HR was to give their report on their investigation of TD along with all the appeals your board is facing.

Extremely troubling are the parcels with high PI but contain a lot of rocks. Without a modifier for rocks, the high PI results in an unfairly high price per acre, as high as or higher than the value of land in the Red River Valley with no rocks. Some say rocks are built into the PI but NRCS personnel admit that is not true and they need to do considerable adjustments to rocky areas and other areas with different issues.

I am not sure if I will make it to state equalization meeting in person. My son, Darren Olafson, has authorization to speak on my behalf and for Olafson Bros.

Thank you.

Respectfully,



Roger Olafson

Township Name: THING VALLEY

Application For Use of Agricultural Land Modifiers Adjustment

Date _____

Full Parcel Number _____

Section _____ Township _____ Range _____

Parcel Owner Name _____

Applicant name (if different) _____

Mailing Address _____

Phone # _____

Email address _____

Reason for adjustment (check all that apply)

Frequent Flooding (up to 40%) _____

Salinity (up to 30%) _____

Rocky (up to 40%) _____

Erosion (up to 30%) _____

Nonconformity (up to 30%) _____

Bad Drainage (up to 30%) _____

Rangeland (up to 80%) _____

Stream Overflow (up to 30%) _____

Office Use Only:

