

## Staff Report for 2023 State Board of Equalization

**File No.:** 2023-PEMBINA-ROSEMARIE MYRDAL

**Prepared By:** Property Tax Division

**County or City:** Pembina County

**Appellant:** Rosemarie Myrdal

**Issue:** Appeal of Agricultural Land Valuation

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**Summary:** Ms. Rosemarie Myrdal, represented by Mark Myrdal, is appealing the valuation of parcel numbers 11-1940000 and 11-1950000 located in Pembina County.

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**Analysis:**

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**Recommendation:**

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

[WWW.ND.GOV/TAX](http://WWW.ND.GOV/TAX) | [TAXINFO@ND.GOV](mailto:TAXINFO@ND.GOV)



NORTH DAKOTA



**Appellant Information – State Board of Equalization**

County or City: Pembina County  
 Appellant: Rosemarie Myrdal  
 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](mailto: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: 12985 80th st ne Edinburg ND 58227  
 Township Name: Gardar  
 County: Pembina  
 Parcel ID: 11-1940000  
 Legal Description: North west one quarter of 23-159-56  
 Parcel ID: 10-1950000  
 Legal Description: Southeast of 24-159-56

***Appellant Contact Information:***

Appellant Name: Mark Myrdal  
 Address: 12985 80th st ne Edinburg ND 58227  
 Phone Number: 701-331-1926  
 Email Address: myr@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](mailto: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

### **Explanation to the Appeal**

- Pembina County does not use modifiers for land valuation
- The valuations on soil productivity do not reflect the value of the land for farming purposes in Gardar township because of field irregularity, rocks, and drainage.
- Pembina county is a very diverse county as far as land productivity. The western townships and the eastern part of the county are not as productive as the center of the county.
- The townships in Pembina county with the most productive land stayed the same or went down in valuation and the less productive land in the western and eastern parts of the county saw dramatic increases.
- I would like someone from the tax department to come to Pembina county for a tour of the farmland to see the diversity of the land.
- The county commissioners need to adopt the use of modifiers to rectify the difference in the valuation for tax purposes to make it fair to all the taxpayers in the county.
- This appeal is brought forward to highlight the inequities of the taxation in Pembina county. The use of modifiers to reflect the true value of the land needs to be done county wide to make it fair for all the taxpayers. Many absentee landlords and elderly people do not have the time and ability to go through the appeal process. Active farmers have other priorities this time of year to be dealing with this at this time.

### **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](mailto: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.