

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-STEVENSON

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Jeff & Jane Stevenson

Issue: Appeal of Agricultural Property Valuation

Summary: Mr. Jeff Stevenson and Mrs. Jane Stevenson are appealing the agricultural land valuation on parcels 01-0420000 and 01-0420020 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
Appellant: Jeff + Jane Stevenson
Type of Appeal: Property Tax

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 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: NA
Township Name: AKra
County: Pembina
Parcel ID: 01-0420000 & 01-0420020
Legal Description: W1/2, SW1/4 & S1/2, E1/2, SW1/4 Section 6, 161-55

Appellant Contact Information:

Appellant Name: Jeff & Jane Stevenson
Address: 202 W 2nd Ave S., Cavalier, ND 58220
Phone Number: 701-520-1885 - Jeff
Email Address: jujs1955@gmail.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:

- Appellant notifies the Property Tax Division of intent to appeal.
- Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.
- 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.
- 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.
- 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 of North Dakota Tax Equalization Board:

We are appealing our 2023 land taxes, land parcels listed below.

Parcel #01-0420000 and #01-0420020.

EQUALIZATION, to make uniform to distribute evenly or uniformly, equalize the tax burden (Webster)

We will send copies of photos, E mails and our letter to the Pembina county Comm.

The photos of the grass is the area in question, all is in the area, or in close proximity, all of the same or very close soil types.

Parcel numbers of ours (Jeff and Jane Stevenson) 01-0420000(\$91,719) 65 acres and 01-0420020,(\$60,357)40 acres. Akra township (161-55)

Parcel numbers of the neighbor's 01-0390000(\$6,094)36 acres, 04-0010010(\$15,128)73 acres,04-0010000(\$6,880)40 acres, 04-0070000(\$13,760)80 acres,040080000(\$13,760) in Akra and Beaulieu(161-55)and(161-56)

All parcels are in some form of government set aside program. All of the programs have basically the same do and don'ts, I did not send copies of the contracts but I can get them for you. The lands in question are WRP and WSE and ours is in CRP. The land in question all can be hayed, or grazed at a certain intervals. The county in 2000 decided to give a tax break to land with a WSE contract on it. The WSE contract had an additional payment for sign up. Yes we could have signed up on it but opted not to at the time. Had I known the county was giving such a huge tax break I may have gone with that government program. Apparently the county has no idea or written record of why they gave this tax break for just this government program either. See attached email response from Pembina County auditor to our request for a copy of the Pembina County board of Equalization minutes or documentation of the 2000 tax break implementation.

As of this time that program is not available to us. (I am satisfied with the program we are in, except the huge tax difference) Our parcels are taxed at \$13.86 and \$9.13an acre and the neighbor's land in WSE program is taxed at a \$1.62 an acre.

We have gone to the township equalization meeting and they agreed with us on all parcels, then to the county and they agreed with us on only 2 parcels (01-0480000and 01-0320000 161-55) which are in S O L program.(Save Our Lakes) This is through the N D

Game and Fish Dept. and has the same or very similar provisions as in the other lands in question.

We have to question what is the difference between WRP and WSE and CRP and SOL or any other government set aside program? By the pictures sent to you I will bet you would say it all looks like grassland and it is grass and under the grass is basically the same soil.

In my brief tenure as a tax assessor almost every meeting and or conversation about doing your assessors job was to be fair and similar parcel treated equally. In this and many times in the years before I have tried to explain my case and now for the first time I am giving you our appeal. I hope if there are any questions you feel free to call me or my wife. My number is 701-520-1885 and my wife's is 701-520-0918.

Jeff Stevenson

Jane Stevenson

Pembina County Tax Equalization Board:

We are appealing our 2023 land taxes, land parcels listed below.

Parcel #01-0420000, #01-0420020, #01-0480000 and #01-1320000.

Fairness & equalization is what is all about-I have been trying to get the land taxes in Pembina County somewhat close to fair & equitable for many years.

Land in a government program is cropland taken out of production and planted with grass-there are many different government programs but they all have this basic requirement in common-Land taken out of production and grass planted. I have had conversations with NRCS & ASCS – they make no distinction between different programs regarding the land use for tax purposes they have nothing to do with taxes. I need Pembina County to explain why my land in a government program planted in grass is taxed approximately \$10 an acre more than my neighbor's (which is also in a government program with grass planted) adjacent to one of my parcels. I have been trying to research the reasoning behind Pembina County selecting one federal farm program to receive a huge tax reduction twenty some years ago.

I did contact the Tax Director and the Auditor of Pembina County to see if could get a copy of the Commissioner's minutes or any other county meeting's minutes discussing why this was implemented. I have attached the email I received from Linda Schlittenhard. I don't feel this is a fair and equal taxation of land or land use. The county has no recommendations from the state or Feds and nothing in writing to support this tax reduction that was implemented in 2000.

I'd like to make the motion that Pembina County tax all government programs in CRP grass equally –either they all get a tax break or none get a tax break.

Jeff & Jane Stevenson

PEMBINA COUNTY EQUALIZATION OFFICE
301 DAKOTA STREET WEST #4
CAVALIER, NORTH DAKOTA 58220
PHONE (701) 265-4697

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Dear Pembina County Agricultural Landowner,

In an effort to maintain transparency with tax payers and compliance with the state, please find enclosed a soil card(s) based on the most current NRCS Web Soil Survey and 2023 valuations as certified to the State Tax Department by the Agricultural and Economics Department of NDSU per N.D.C.C. § 57-02-27.2 for your review. You will also find a summary of your parcels reflecting the 2022 True & Full valuation and proposed 2023 True & Full valuation. Those values are not finalized until local, county and state equalization. Per N.D.C.C. § 57-02-53 an increase in assessment does not mean property taxes on the parcel will increase. The local cities, townships, schools, fire, county and non-general funds have the authority in regard to the mill rates.

Review your soil card(s) and contact our office no later than March 31, 2023 if you feel a "Land Use" may need to be applied, or removed, from a specific parcel. Documentation may be requested as part of the review process. Please also double check the legal description is correct for each specific parcel.

The following is a list of the 2023 approved "Land Uses" that may be considered for application:

1. Drains – Legal Drains determined by the Water Board
2. Woodland – Trees/Forests
3. Shelterbelt – Trees used as shelterbelt
4. Water – Permanent/Misc. water areas
5. Roads – Maintained state, county and township roads
6. Cemetery – Cemetery
7. Gravel Pit – Gravel Pits (IGp), non-active (If active may be commercial)
8. Pipeline – New pipeline (The soils committee determined most are farmed)
9. Railroad – Railroad tracks (Land underneath is owned by landowner and non-productive. Railroad is centrally assessed by state, unless lease site)
10. Farmstead – Approximately 2 acres determined for farmstead, not prior pasture or cropland. Case by case as some may be less or more acres. (May include residential/commercial land.)
11. Pasture – Permanently fenced in areas used for grazing livestock on a regular basis, not in rotation with crops, hayed, or used for recreational purposes. Pasture is considered non-cropland. (Pasture and rangeland may be combined as grazing.)
12. Waste – Land deemed too poor to raise a crop or graze livestock.
13. Native Woodland Program – (NWL) Determined by the State Forestry Department with application and approval. (Not less than 10 acres.)
14. Government Easement Program – (WSE/EWP/WRP) Determined by NRCS by application and approval.

57-02-27.2

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You may make an appointment to review your parcel if you feel there is a discrepancy in the application of "Land Use", or legal description at 701-265-4697. If you do not contact the office by March 31 we will move forward with this information for 2023.

If you have a discrepancy in regard to the Productivity Indices (PI) you may challenge through NRCS. A copy of the NRCS Guideline to Soil Survey Challenge and link to the NRCS Web Soil Survey website are available online on the PC website: <https://pembinacountynd.gov/county/departments/tax-equalization/>

Sincerely,

Called 3-23-23

Pembina County Equalization Office

CRP + SOLT + WRP Can

Pasture doesn't need a permit fence & be grazed



Jeff Stevenson <jwjs1955@gmail.com>

Carmen Augustine

Watershed Easement Program

1 message

Schlittenhard, Linda M. <lschlitt@nd.gov>
To: "jwjs1955@gmail.com" <jwjs1955@gmail.com>
Cc: "Willits, Mikka" <mwillits@nd.gov>

Fri, Feb 17, 2023 at 5:12 PM

Hi Jeff,

Mikka, Lisa K, Lisa W and myself have spent the greater part of the afternoon looking for information on the Watershed Easement Program. It appears as though this was reviewed in 1997, 1998, and 1999 by the Tax Director (Deb Thompson) at that time. When it was implemented in 2000 it appears as though the Tax Director changed the value from tillable to grazing (now pasture/non-cropland). We were not able to find discussion in the Commission minutes or Board of Equalization minutes where either Board made a motion to do this. I can't explain where the Tax Director got this number from because we do not find and recommendation letters from the state or Feds. Therefore, I have nothing to send you.

Have a nice weekend!!

Linda

Linda Schlittenhard

Pembina County Auditor/Treasurer

301 Dakota St. W. #1

Cavalier, ND 58220

Phone: 701-265-4231

Fax: 701-265-4876

Email: lschlitt@nd.gov



NO
HUNTING
OR
TRESPASSING

Blue sign with illegible text

White sign with illegible text



