

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-BILISKE, DENNIS

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Dennis Biliske

Issue: Appeal of Agricultural Land Valuation – Soil Modifiers

Summary: Dennis Biliske is appealing the valuation of his agricultural property on parcel numbers 01-1760000, 01-1770000, and 23-0130000 located in Pembina County.

Analysis: Pembina County implemented soil type and classification information from a detailed soil survey for tax year 2023. Due to this implementation process, valuations of most agricultural land in Pembina County changed.

The Thingvalla and Akra Township Boards of Equalization denied the proposed 2023 agricultural values because soil modifiers weren't used, including Mr. Biliske's land, which is the subject of this appeal. The Pembina County Board of Equalization reverted to the originally proposed 2023 agricultural land value which did not include soil modifiers. Mr. Biliske argues that soil modifiers should be reinstated.

North Dakota Century Code §57-02-27.2(9) requires that all soil modifier schedules be submitted for approval by the State Supervisor of Assessments. No schedule was submitted for Pembina County for tax year 2023. On December 20, 2022, Pembina County confirmed that no schedule was submitted for approval for tax year 2023. Accordingly, no soil modifier schedule is in force to support valuation adjustments, therefore no change needs to be made to the assessment.

Proposal for Review: No action required.