

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-CHRISTENSON, CURTIS AND PAMELA **Prepared By:** Property Tax Division

County or City: Pembina County

Appellant: Curtis and Pamela Christenson

Issue: Appeal of Agricultural Land Valuation – Soil Modifiers

Summary: Curtis and Pamela Christenson are appealing the valuation of their agricultural property on parcel numbers 13-0460010, 13-0480010, 13-1300000, 13-1890000, 15-0680000, 15-1080000, 15-1190000, 15-1270000, 15-1270010, 15-1680000, 15-1300000, and 15-1800000 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 Joliette and Lincoln Township Boards of Equalization approved a 30% modifier for land within the flood plain of the Red River, including Mr. and Mrs. Christenson'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. and Mrs. Christenson argue that the 30% modifier 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.