

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-EMANUELSON, RANDALL

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Randall Emanuelson

Issue: Appeal of Agricultural Land Valuation – Soil Modifiers

Summary: Randall Emanuelson, represented by Bradley Schuster, is appealing the valuation of his agricultural property on parcel numbers 08-0190000, 08-0640000, 15-2280000, and 15-2280010 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 Drayton and Lincoln Township Boards of Equalization approved a 30% modifier for land within the flood plain of the Red River, including Mr. Emanuelson'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. Emanuelson argues 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.