

Staff Report for 2024 State Board of Equalization

File No.: 2024-REPORT-PEMBINA-STEVENSON, JEFF

Prepared By: Property Tax Division

County or City: PEMBINA COUNTY

Appellant: JEFF STEVENSON

Type of Appeal: AGRICULTURAL VALUE

Appeal Issue: Mr. Jeff Stevenson and Mrs. Jane Stevenson are appealing the agricultural land valuation on parcels 01-042000 & 01-0420020 located in Pembina County.

Analysis: Pembina County utilizes soil type and soil classification information based upon a detailed soil survey for calculating agricultural land valuations.

The Pembina County Board of Equalization approved a 2024 value of \$83,212 on parcel 01-0420000 which is a decrease of \$3,921 from the 2023 valuation of \$87,133. The Pembina County Board of Equalization approved a 2024 value of \$54,764 on parcel 01-0420020 which is a decrease of \$2,578 from the 2023 valuation of \$57,342.

Property Tax Division staff reviewed information submitted by Mr. Stevenson, Pembina County Director of Tax Equalization Lisa Keney, and information that was independently researched.

Mr. Stevenson argues that while his and his neighbor's agricultural property are identical, they are valued differently. In Mr. Stevenson's appeal, he states that he participates in the Conservation Reserve Program while his neighbor to the north and further west participates in the Wetland Reserve Program. Further, Mr. Stevenson states that Pembina County gives a lower valuation to those agricultural acres that participate in the Wetland Reserve Program, but not those agricultural acres that participate in the Conservation Reserve Program.

Property Tax Division staff reviewed information regarding soil acres listed as "Government Easement Program". It was determined that soils listed as "Government Easement Program" refer to land that participates in either the Watershed Easement Program, Emergency Watershed Protection or Wetland Reserve Programs as administered by the United States Department of Agriculture – Natural Resources Conservation Service (USDA-NRCS). Pembina County is granted authority to value different land uses as it deems appropriate within the boundaries set forth in North Dakota Century Code.

Mr. Stevenson identifies several parcels of land adjacent to the north and further west of his two properties identified as: 01-0390000, 04-0010010, 04-0010000, 04-0070000 and 04-0080000. Those lands, labeled in red on the attached map, have a comparable soil makeup and were taxed as cropland until enrolled into the Wetlands Reserve Program for a period of 30 years. Enrollment prohibits various activities such as haying, mowing, or seed harvesting, planting or harvesting any crop, grazing or allowing livestock within the easement area, altering of grassland, woodland, wildlife habitat, destroying vegetative cover, harvesting wood products, etc. for any reason during a period of 30 years from the effective date of the easement. Those lands are designated "Government Easement Program lands" and are taxed consistently for their land use.

Property Tax Division staff reviewed additional parcels of land identified as 04-0060000, 01-0410000, 01-0440000, 01-0430000 and 01-0470000, labeled in black on the attached map. These lands are adjacent to the northeast, west and south of Mr. Stevenson's lands. These lands consist of similar soil types and productivity indexing; but are not enrolled in the Wetlands Reserve Program.

Mr. Stevenson's lands are enrolled in the Conservation Reserve Program while some of the adjacent parcels are enrolled in the Wetlands Reserve Program. Mr. Stevenson's lands are valued equitably with the adjacent parcels that are not enrolled within the USDA-NRCS easement programs.

Summary of Findings: Upon review of all information submitted by Mr. Stevenson, Pembina County, and individually researched, Mr. Stevenson's parcels are valued equitably with other parcels that are not enrolled within the USDA-NRCS easement programs.

Proposal for Board Review: No action required.



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