

The following are "unofficial minutes" subject to change at the next meeting.

PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

TUESDAY, JUNE 13, 2023

4:00 PM

Pembina County Board of Equalization reconvened at 4:00 PM in the Commissioner's Meeting Room of the Courthouse to hear appeals presented at the local Township Equalization meetings

Chairperson Benjaminson called the meeting to order at 4:01 PM.

Roll call vote: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, Darin Otto, and Andrew Cull. A quorum was declared.

Garret Fontaine, States Attorney, Lisa Keney, County Assessor, Anita Beauchamp and Zelda Hartje, Certified Assessors, also in attendance. Others in attendance: Jeff & Jane Stevenson, Linda Werven, Darren Olafson, Randy & Marion Wagner, Roger Olafson, Ted Juhl, Merton Beaudrie, Randall Emanuelson, David Moquist, Don Heuchert, Kaysie Wagner, William Wagner and Naomi Myrdal.

States Attorney Fontaine researched the tax law and presented his findings. It is ultimately the Commission decision regarding the issue. States Attorney Fontaine stated the motion at the June 9, 2023 meeting to use the 2020 valuations and implement a percentage to bring the county within the 90% - 100% tolerance level. If the Commission moves forward with this motion Pembina County would not be in compliance with NDCC. Mr. Fontaine stated NDCC 57-02-27.2 (7) was implemented in August 2007, and requires the county director of tax equalization to use soil type and soil classification data from detailed and general soil surveys to determine relative values. This includes actual use of the property for cropland or non-cropland purposes by the owner of the parcel. Per NDCC 57-02-27.2(10), if the county does not fully implement use of soil type and soil classification data from detailed and general soil surveys by February first of any taxable year after 2011, the tax commissioner shall direct the state treasurer to withhold 5% of the County allocation each month from the State Aid Distribution Fund under section 57-39.2-26.1 beginning with the first quarter of 2013, and continuing until the tax commissioner certifies to the state treasurer that the county has fully implemented use of soil type or classification data. States Attorney Fontaine presented the amounts that would be withheld from the County if they do not comply with the NDCC and discussed the various entities that would be affected by their decision to use the 2020 valuations. . Although the state has not withheld this in the past, there is no guarantee they will not begin withholding the 5%. The majority of

the counties in North Dakota are in compliance. Mr. Fontaine wanted to inform the Commission of the consequences of not approving the 2023 values.

Discussion was heard from Darren Olafson, Camburn Shephard and Brad Schuster.

Commissioner Doyle asked if we would be in compliance if the 2020 valuations and the percentage increase were used. Lisa Keney, County Assessor, stated that Pembina County would not be in compliance with the state by using the 2020 valuations since Pembina County would not be using the productivity index to determine valuations. Ms. Keney feels using the Productivity Index is equalizing the county. She also feels the reason individuals feel property is not equalized because there were no soil modifiers approved for tax year 2023.

Commissioner Otto asked if his motion to use the 2020 values plus a percentage increase was still on the floor. The motion was rescinded at the June 9, 2023 meeting after the recommendation from States Attorney Fontaine.

Discussion was heard from Randall Emanuelson and Don Heuchert.

Ms. Keney presented comparisons on using the 2022 values plus a percentage to bring the county to a 94% tolerance level compared to utilizing the 2023 valuations with a 5% decrease or 7% decrease.

Ms. Keney thanked Jeff & Jane Stevenson for providing the information needed to determine their appeals. Ms. Keney reviewed the definitions of cropland, noncropland, permanent pastureland and rangeland per the Guide to Assessing Agricultural Land in North Dakota. Parcels 01-0420000 and 01-0420020 must remain as cropland since they are currently enrolled in the CRP program, which per NDCC must be assessed as cropland. Parcels 01-1320000 and 01-0480000 could be changed to pastureland, according to the maps, since pastureland is a land use adjustment. Motion made by Laverne Doyle and seconded by Andrew Cull to accept the recommendation presented by Ms. Keney. Commissioner Otto suggested the Commission review the different programs that are receiving a tax reduction for tax year 2024. Roll call vote: Jim Benjaminson yes; Laverne Doyle – yes; Blaine W. Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Ms. Keney informed the Board the new addition on the building on Parcel 32-201000, owned by Vernon Symington, was included on his Notice of Increase.

Ms. Keney stated, per NDCC 57-12-06 (2a), out of state landowners are able to have a representative represent them at County Equalization.

Ms. Keney also stated she has reached out to the state requesting a meeting and is waiting to hear back from them.

(Per NDCC 57-39.2-26.1))

Brad Schuster discussed townships that did not receive the Notices of Increase in a timely manner. Ms. Keney stated the tax office requested the township equalization date beginning February 22, 2023, but these dates were not received from the local assessors in a timely manner. Ms. Keney believes only Advance Township Equalization meeting minutes mentioned the Notices of Increases not being received in a timely manner.

Dave Moquist stated he feel all townships that did not receive the Notices of Increase in a timely fashion should be reverted back to the 2022 valuations. Ms. Keney reiterated her previous statement about Advance Township Equalization minutes.

DRAYTON TOWNSHIP

Parcels 08-0010000, 08-0020000, 08-0030000, 08-0030010, 08-0040000, 08-0050000, 08-0060000, 08-0070000, 08-08-0080000, 08-0090000, 08-0100000, 08-01100000, 08-0110010, 08-0120000, 08-0130000, 08-0140000, 08-0150000, 08-0150000, 08-0160000, 08-0170000, 08-0180000, 08-0180005, 08-0180010, 08-0180015, 08-10190000, 08-0190010, 08-0200000, 08-0660000, 08-0680000, 08-0690000, 08-0750010, 08-0760000, 08-0760010, 08-0850000, 08-0870000, 08-1220000, 08-1220010, 08-1440000, 08-1870005, 08-01880000, 08-1890000, 08-1890010 were presented by Randall Emanuelson for flood soil modifiers.

Motion made by Blaine Papenfuss to not approve the flood modifiers for Drayton Township parcels and use the 2023 values. Seconded by Laverne Doyle. Discussion followed. Roll call vote; Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

ELORA TOWNSHIP

No appeals were received at the Elora Township meeting. No individuals appeared for County Equalization.

FELSON TOWNSHIP

Bill Wagner (10-2860000) is appealing flood, erosion and stream overflow soil modifiers. Mr. Wagner stated the Productivity Index does not take soil modifiers into consideration.

Randall & Marion Wagner (10-3420010, 10-0320000, 10-3130000, 10-3270000, 18-18-2760010, 18-2720000) are appealing flood, erosion and stream overflow soil modifiers. Note that two of these parcels are located in Neche Township (18-182760010, 18-2720000).

Kaysie Wagner discussed soil cards and the importance of soil modifiers. Ms. Wagner also discussed paying taxes under protest as an option for landowners.

Ms. Keney stated all of the appeals from Felson Township are for soil modifiers.

Motion made by Blaine Papenfuss to deny the appeals since soil modifiers were not approved by the county or state. Second by Laverne Doyle. Commissioner Otto stated being a new Commissioner his perception on the soil modifiers presented by the Soils Committee was basically a blanket statement, not a review of individual parcels. Commissioner Papenfuss stated he had the same perception and being a new Commissioner was not aware of what could have been done to accomplish a different outcome. Discussion followed. Ms. Keney stated she would be willing to work with the Soils Committee to establish guidelines to apply soil modifiers fairly and equitably throughout the County for tax year 2024. Marion Wagner thanked Commissioner Otto, Commissioner Papenfuss and Ms. Keney for their willingness to work with landowners and the Soils Committee for tax year 2024. Roll call vote; Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Board recessed for 5 minutes at 5:25 PM.

Board reconvened at 5:32 PM.

Auditor explained the process taxpayers must follow if they choose to pay under protest.

GARDAR TOWNSHIP

Curtis Olafson and Darren Olafson (11-0110000, 11-0080000) are appealing rocky and nonconformity soil modifiers. Curtis Olafson did not appear at County Equalization. Darren Olafson suggested the Board stop the madness and end the meeting now with the proper motion, freeze the 2020 valuations and add whatever percentage to bring the county within tolerance levels, and inform the State Tax Office the County will be working to correct this moving forward.

Naomi Myrdal stated she has some parcels she would like to discuss with the tax office. The Gardar Township Equalization meeting minutes do not list Ms. Myrdal as appealing any specific parcels.

Harold Myrdal (11-1980000, 11-1990000, 11-1960000, 11-1970000, 07-1000000, 07-1710000) is appealing rocky and salinity soil modifiers. Mr. Myrdal did not appear at the County Equalization meeting. Note that Parcels 07-1000000 and 07-1710000 are in Crystal Township, not Gardar Township and Mr. Myrdal did not appear at Crystal Township Equalization or County Equalization.

Rosemarie Myrdal (11-1730000, 11-1760000, 11-1790000, 11-1910000, 11-1940000, 11-1950000, 11-2010000, 11-2030000, 11-2060000, 11-2120000, 11-2190000, 11-

2940000) is appealing salinity, rocky and erosion soil modifiers. Ms. Myrdal did not appear at County Equalization.

Camburn Shephard (11-3120000, 11-3080000, 11-3120000) is appealing salinity, rocky, erosion and nonconformity soil modifiers.

Travis Bell (11-0140000, 11-0130000, 11-0150000) is appealing land use adjustment as the land is all in pasture land use. Mr. Bell did not appear at County Equalization.

Motion made by Andrew Cull and seconded by Blaine Papenfuss to recess for 5 minutes to allow Ms. Keney time to verify land use change. Meeting recessed at 5:43 PM.

Meeting reconvened at 5:47 PM.

Ms. Keney informed the Board that Travis Bell's parcels (11-0140000, 11-0130000, 11-0150000) were being appealed for land use adjustments. These changes have been made on all parcels listed.

Motion made by Andrew Cull and seconded by Blaine Papenfuss to deny the appeals presented by Gardar Township for soil modifiers. Roll call vote; Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

HAMILTON TOWNSHIP

No appeals were received at the Hamilton Township meeting. No individuals appeared for County Equalization.

JOLIETTE TOWNSHIP

Ted Juhl discussed flood soil modifiers. No specific parcels were presented in the Joliette Township Equalization minutes.

Charlie Hart discussed flood soil modifiers. No specific parcels were presented in the Joliette Township Equalization meeting minutes.

Commissioner Otto stated since no parcels are listed in the Joliette Township Equalization minutes they will need to appeal to State Equalization.

LAMOURE TOWNSHIP

No appeals were received at the LaMoure Township meeting. No individuals appeared for County Equalization.

LINCOLN TOWNSHIP

Curtis Christenson stated that approximately 40% of Lincoln Township parcels flood and it would be detrimental to not have a flood soil modifier. Mr. Christenson believes the values need to be reverted to the 2020 values. Ms. Keney stated these were the modifiers that were not approved.

Chairperson Benjaminson stated since no parcels were listed in the Lincoln Township Equalization minutes the landowners will need to appeal at State Equalization.

LODEMA TOWNSHIP

No appeals were received at the Lodema Township Equalization meeting. No individuals appeared for County Equalization.

MIDLAND TOWNSHIP

No appeals were received at the Midland Township Equalization meeting. No individuals appeared for County Equalization.

NECHE TOWNSHIP

No appeals were presented at Neche Township Equalization meeting. No individuals appeared for County Equalization.

Randall & Marion Wagner (18-2760010, 18-2720000) did not attend the Neche Township Equalization meeting to appeal these parcels. These parcels were reviewed at the Felson Township Equalization meeting.

PARK TOWNSHIP

Allen Anderson (19-0010000, 19-0020000, 19-0030000, 19-0050000, 19-0160000, 19-0170000, 19-0660000) is appealing unrealistic increases. Mr. Anderson did not appear at County Equalization.

Roger Olafson (19-1090000, 19-1100000, 19-1590000, 19-1600000) is appealing unrealistic increases. Mr. Olafson was in attendance but did not speak at County Equalization.

Curtis Olafson (19-1580000) is appealing unrealistic increases. Mr. Olafson did not appear at County Equalization.

Darren Olafson (19-1630000) is appealing unrealistic increases. Mr. Olafson was in attendance but did not speak on this specific parcel.

Camburn Shephard, speaking on behalf of Park Township, stated the Notice of Increase timing requirement was not met.

Motion made by Andrew Cull to revert the values on the appealed parcels to the 2022 valuations due to Notices of Increase not being received in a timely manner. Second by Blaine Papenfuss. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

PEMBINA TOWNSHIP

Ms. Keney stated the 10% reduction to all farm yards in flooded areas due to access was addressed and the changes in the assessment workbooks were not made since flood is a soils modifier.

Zelda Hartje, Pembina Township Assessor, asked if a Township Board member could be a representative for the entire township. Ms. Keney read NDCC 57-12-01 regarding having an appointed representative represent them at County Board of Equalization. Ms. Keney will verify with the State if the regulations are the same for State Equalization.

ST JOSEPH TOWNSHIP

Bill Wagner (21-0580000, 21-0600000) disagreed with value of land that was rivers and he is being taxed ag land valuation on.

Dorothy LaCoste (21-1420000) questioned the value on her parcel. Ms. LaCoste did not appear at County Equalization.

Motion made by Blaine Papenfuss to deny the appeals since soil modifiers are not approved. Second by Laverne Doyle. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

ST THOMAS TOWNSHIP

No appeals were presented at St Thomas Township Equalization. No individuals appeared for County Equalization.

WALHALLA TOWNSHIP

No appeals were presented at Walhalla Township Equalization. No individuals appeared for County Equalization.

THINGVALLA TOWNSHIP

Appeals were received from the following landowners:

Roger Olafson (23-1060000, 23-1080000, 23-2050000, 23-20600000)

Olafson Brothers (23-2910000, 23-2910030)

Dale Anderson (23-0170000)

Dennis Biliske (23-2030010, 23-0130000)

Darren Olafson (23-1150000, 23-1930000, 23-1950000)

Curtis Olafson (23-2950000, 23-2960000)

Waldemer Melsted (23-2420000)

Robert Olgeirson (23-2600000, 23-2630000, 23-2640000, 23-2650000, 23-2750000)

Rick & Elma Hannesson (23-2150000)

Judith Geir (23-2330000, 23-2350000, 23-2370000, 23-2380000, 23-2590010, 23-2610000)

Catherine Booth (23-0910000)

John Hjaltalin (23-1330000)

Motion made by Blaine Papenfuss to reject all the appeals since they are for soil modifiers (frequently flooded, salinity, rock, erosion, nonconformity, bad drainage, rangeland, stream overflow). Second by Laverne Doyle. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Motion made by Blaine Papenfuss and seconded by Andrew Cull to adjourn. All voting in favor; motion carried.

Motion to rescind his previous motion to adjourn made by Blaine Papenfuss. Second by Andrew Cull. All voting in favor; motion carried.

Ms. Keney reviewed her recommendations to the Board. Ms. Keney is recommending the 10% valuation reduction for access on all residential properties approved by Pembina Township be denied due to the lack of information Ms. Keney is recommending the original valuations presented by the assessor be implemented. Ms. Keney is also recommending no changes for residential and commercial properties in the townships since Pembina County is within the required tolerance levels. Since Pembina County is above the tolerance level on agricultural land Ms. Keney is recommending a 5% decrease across the county on all agricultural land, which would put Pembina County at 96% and within the required tolerance levels. Motion made by Andrew Cull and seconded by Blaine Papenfuss to approve Ms. Keney's recommendations as presented. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Motion made by Blaine Papenfuss and seconded by Andrew Cull to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 6:30 PM.