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BOARD OF PEMBINA COUNTY COMMISSIONERS PROCEEDINGS

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June 22, 2022

9:00 AM

Board of Pembina County Commissioners met in Special Session in the Commissioners Meeting Room of the Courthouse. Chairperson Rutherford called the meeting to order at 9:00 AM. Roll call: Laverne Doyle, Nick Rutherford, and Dave Moquist. Absent: Jim Benjaminson and Andrew Cull. A quorum was declared.

Mikka Willits, Tax Director, present for abatement hearings. Lisa Wieler, Deputy Tax Director/GIS Specialist, Lisa Keney, County Assessor, and Casey Krieg and Carmen Augustin, Certified Assessors, also present.

Motion made by Laverne Doyle and seconded by Dave Moquist to approve the agenda as presented. All voting in favor; motion carried.

Cleo Christenson and Eric Christenson present for abatement hearing. Ms. Willits reviewed the steps taken by the Tax Office and the dates of all notices mailed to ensure Ms. Christenson received all of the necessary paperwork to complete the Farm Exemption application. The abatement request is for abatement on property described as N $\frac{1}{2}$ NW $\frac{1}{4}$ & N 20 AC of S $\frac{1}{2}$ NW $\frac{1}{4}$ of Section 35, Joliette Township; Parcel 13-1850000. Ms. Christenson is requesting a reduction on her 2021 taxes based on the Farm Exemption application, which was not completed in a timely manner. Ms. Christenson stated she only received two notices and was not aware of the township hearing date or the county hearing date. The abatement request was denied by Joliette Township on June 13, 2022, due to Ms. Christenson not appearing. Motion made by Laverne Doyle and seconded by Dave Moquist to deny the abatement request as presented. Discussion followed. Roll call vote: Laverne Doyle - yes; Nick Rutherford - yes; Dave Moquist - yes. Motion carried.

The following individuals are requesting abatements on their property based on the decision made at the 2021 Board of Equalization meeting to retain the valuation changes made on the Native Woodland (NWL) and Watershed Easement (WRP/EWP) parcels. The Tax Office spent an extensive amount of time with NRCS and the Forestry Department to verify each parcel had the correct acres and made adjustments as needed. Ms. Willits feels if these abatements are granted then all of the parcels in the NWL and Watershed Easement programs should be reverted back to the original valuations, including those parcels that had a decrease in valuation.

Donald Emerson present for abatement hearing. Ms. Willits reviewed parcel information with the Board. The abatement request made by Donald & Gwen Emerson is for abatement on property described as NE $\frac{1}{4}$ of Section 14, Joliette Township; Parcel 13-2490000-. The parcel contains 80.7 acres of NWL. The abatement request is to revert the valuation to the 2020 valuations, which was approved by Joliette Township on June 13, 2022. Motion made by Dave Moquist and seconded by Laverne Doyle to approve the abatement request as presented. Discussion followed. Roll call vote: Laverne Doyle - yes; Nick Rutherford - yes; Dave Moquist - yes. Motion carried.

Darrell Kemnitz present for abatement hearing. Ms. Willits reviewed parcel information with the Board. The abatement request is for abatement on property described as SW $\frac{1}{4}$ of Section 21, Advance Township; Parcel 02-1230000. The parcel contains 8.12 acres of Watershed Easement. The abatement request is to revert the valuations to the 2020 valuations, which was approved by Advance Township on March 15, 2022. Motion made by Dave Moquist and seconded by Laverne Doyle to approve the abatement request as presented. Discussion followed. Roll call vote: Laverne Doyle - yes; Nick Rutherford - yes; Dave Moquist - yes. Motion carried.

Ted Juhl present for abatement hearing. Ms. Willits reviewed parcel information with the Board. The abatement requests are for abatement on properties described as Pt S $\frac{1}{2}$ SE $\frac{1}{4}$ of Section 18, Joliette Township - Parcel 13-0090000 which contains 15 acres of NWL; Pt N $\frac{1}{2}$ NW $\frac{1}{4}$ & Pt S $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 19, Joliette Township - Parcel 13-0100000, which contains 3.7 acres of NWL; Pt SE $\frac{1}{4}$ NW $\frac{1}{4}$, Lot 2 of Section 19, Joliette Township - Parcel 13-0120000, which contains 6 acres of NWL; Pt SE $\frac{1}{4}$, Lots 4 & 5 of Section 19, Joliette Township - Parcel 13-0130000, which contains 28.50 acres of NWL; and Pt SW $\frac{1}{4}$, Lot 3 of Section 19, Joliette Township - Parcel 13-0140000, which contains 5.1 acres of NWL. The abatement request is to revert the valuation to the 2020 valuations, which was approved by Joliette Township on March 9, 2022. Motion made by Dave Moquist and seconded by Laverne Doyle to approve the abatement request as presented. Discussion followed. Roll call vote: Laverne Doyle - yes; Nick Rutherford - yes; Dave Moquist - yes. Motion carried.

Ted Juhl present for abatement hearing. Ms. Willits reviewed parcel information with the Board. The abatement requests are for abatement on properties described as N $\frac{1}{2}$ NW $\frac{1}{4}$, Lots 1 & 2, of Section 16, Lincoln Township - Parcel 15-0200000, which contains 11.3 acres of NWL and 83.67 acres of Watershed Easement and the NE $\frac{1}{4}$ (Govt Lot 1) of Section 17, Midland Township - Parcel 15-0220000, which contains 15.14 acres of Watershed Easement. The abatement request is to revert the valuation to the 2020 valuations, which was approved by Lincoln Township on March 9, 2022. Motion made by Dave Moquist and seconded by Laverne Doyle to approve the abatement request as presented. Discussion followed. Roll call vote: Laverne Doyle - yes; Nick Rutherford - yes; Dave Moquist - yes. Motion carried.

Motion made by Laverne Doyle and seconded by Dave Moquist to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 10:00 AM.