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## BOARD OF PEMBINA COUNTY COMMISSIONERS PROCEEDINGS

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May 7, 2021

9:00 AM

Board of Pembina County Commissioners met in Special session at 9:00 AM in the Commissioners Meeting Room of the Courthouse with the following members present: Jim Benjaminson, Laverne Doyle, Hugh Ralston and Nick Rutherford. Absent: Hetty Walker.

Chairperson Doyle called the meeting to order at 9:00 AM.

Also in attendance were Mikka Willits, Tax Director, Zelda Hartje, Cavalier Township Assessor, Curtis Morrison, Cavalier Township Board member, and Timothy Faust, North Star Co-op General Manager.

Ms. Willits reviewed the Payment in Lieu of Tax (PILOT) on the North Star Fertilizer Plant structure. The original request from North Star Co-op was for a five year New Business Exemption followed by a fifteen year PILOT. The motion made at the June 7, 2011 meeting was to approve the five year New Business Exemption with the fifteen year PILOT to be addressed upon completion of the building and an appraisal. At the September 19, 2013 meeting a motion was made to have the fifteen year PILOT, that was awarded as a graduated amount, be changed to fifteen equal payments. In light of the fact that an appraisal had not been completed at the time of the PILOT approval, the Cavalier Township Board is requesting the Commission rescind the original motions. Carsen Appraisal Services completed an appraisal on the structure during the summer of 2020. The appraisal changed the valuation of the property from the estimated \$1,050,000.00 presented in 2013 to \$1,795,900.00. Cavalier Township Assessor, Zelda Hartje, reviewed the appraisal paperwork with the Commission. North Star Co-op Manager, Tim Faust, stated the appraised value set by Carsen Appraisal Services was very close to the actual cost of the structure and agreed that the new value should be placed on the parcel. Motion made by Hugh Ralston and seconded by Nick Rutherford to rescind the original motion made at the June 7, 2011 meeting. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Nick Rutherford – yes; Hugh Ralston – yes. Motion carried. Motion made by Nick Rutherford and seconded by Jim Benjaminson to approve the appraised value of \$1,795,900.00 for North Star Co-op and add the value to the 2021 tax rolls. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Nick Rutherford – yes; Hugh Ralston – yes. Motion carried.

Motion made by Nick Rutherford and seconded by Hugh Ralston to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 12:20 pm.