

Pembina County Soils Committee

November 15, 2021- 1:00 PM

Farmer's Room~ Pembina County Courthouse

SOILS COMMITTEE UNOFFICIAL MINUTES:

A regular meeting of the Pembina County Soils Committee was held on Monday, November 15, 2021 at 1:00 p.m. in the Farmer's Room of the Pembina County Courthouse. **Members Present:** Camburn Shepherd, Bill Gunderson, Robert Vivatson, Brad Schuster, Alternates, Curtis Christenson and Nick Heuchert **Others Present:** Tax Equalization Director, Mikka Willits, Deputy Tax Director/GIS Specialist, Lisa Wieler and Joel Smith

Member's Absent: none

Meeting was called to order by Chairman Camburn Shepherd at 1:15 p.m.

Review of the meeting minutes for October 21, October 28, and November 4 was discussed. Mr. Shepherd stated the minutes were accepted as presented for October 21 and October 28 minutes. Mr. Shepherd felt the discussion for Mr. Heuchert's specific parcel question on rocks and whether or not they have been applied as a modifier should be added to the meeting minutes from November 4 and the response to Mr. Vivatson's question on the flood modifier should be adjusted. Ms. Willits would review the prior Nov 4 minutes to review the questions and statements made by Lance Duey from NRCS in regard to both flooding and rocks. There was further discussion on the removal of pipelines from the list of land use modifiers, but decided that was new business. Mr. Shephard said everything stands as read with corrections.

Mr. Shephard addressed the new soils committee applicant for District 2, Joel Smith. Mr. Shephard questioned if his application was completed and he responded he was working on it during the meeting. Mr. Shephard asked that Mr. Smith turn the application into him so he could submit it to the Pembina County Board of Commission tomorrow (Nov 16).

Discussion was held on pipelines and whether or not they should be taken into consideration on the soils cards. Members felt they should no longer be applicable as the majority of them are now being farmed. Mr. Shephard questioned if they should be removed as a land use modifier. Mr. Heuchert suggested to remove all pipelines from soils cards, but they would remain as a land use modifier in case new pipelines become available in the future and that would avoid having to meet again to have it re-approved. Everyone agreed.

Mr. Shepherd, Mr. Heuchert, Mr. Vivatson and other soils committee members gave an overview of the process of soils assessments to District 2 applicant, Joel Smith. Several parcels were reviewed using the public GIS mapping system and Surety for comparison. Some of Mr. Smith's parcels were reviewed and a discussion was held on how to make adjustments as needed as well

as the difference between deeded acres and adjusted acres using the GIS. There is a 5 acre discrepancy used between the deeded and GIS acres that Ms. Wieler runs a report on each year for review. 3 acres is in regard to the modifier application. 2021 transfers are still being reviewed and may not be reflected on the soils cards the committee is currently reviewing.

Modifiers such as waste, drains and roads were also mentioned. Mr. Christenson questioned if an individual had come in and removed all drains on their parcels. Ms. Willits stated that our office is not notified if a drain is on a parcel from the Water Board. If Ms. Wieler reviews a transfer, she will add the legal drain according to the map layer, so there may be parcels that drains were never added to the soils card. Mr. Vivatson noted that many drains maybe fairly new. If there is not a drain listed on the soils card, the soils committee member will indicate drain on the soils card and Ms. Wieler will adjust the parcel accordingly, this may remove some waste on soils cards. Mr. Vivatson felt the committee should come up with a standard road allowance sometime in the future due to the wide variance between some parcels. Further discussion was held on the variance between township and state highway measurements.

Mr. Heuchert returned the meeting back to assisting Mr. Smith on specific parcels he may farm for the group to assist him on how to review other parcels. There were additional questions that Ms. Wieler will need to review deeds on specific parcels reviewed. If Mr. Smith has any questions, he may reach out to any soils committee member, or the Equalization Office for further assistance. Mr. Heuchert also mentioned the process of merging parcels if applicable. Ms. Willits reminded the group that first the parcels must have the same owner, same section and that you must have permission prior to reviewing to combine. Document on the soils card who gave permission with date and the Equalization Office will concur with the Auditor Office as they have the final approval.

Mr. Smith had additional questions on acres and Mr. Vivatson explained that lines may not match, but acres should be close. Ms. Willits questioned if the parcels were located close to Canada as those lines/acres on the GIS appear to be off, but the deeded acres should be correct. Ms. Wieler can review the deed if need be.

Mr. Vivatson brought up that the Equalization Office has reviewed the Native Woodland (NWL) and Watershed Easement (WSE/Gov Ease) programs. If the soils card indicates "verified" for either program, then those parcels should not need to be reviewed or Mr. Smith can move past them.

Mr. Heuchert brought up shelterbelts. Mr. Vivatson noted that Surety can be reviewed to know if the trees still remain. Mr. Shephard mentioned that Surety maps are more current than the public GIS. Mr. Gunderson noted he also used Google Maps.

Mr. Gunderson reviewed a parcel (13-0620000) in question which was once wasteland and woodland on the soils card. It had trees removed and is now planted in CRP. His question was whether or not it should be assessed as cropland or non-cropland. Mr. Shepherd stated that CRP is cropland and no additional modifier should be applied. Other committee members agreed it should be cropland. There was a discussion on PI and land use modifiers.

Mr. Christenson reviewed a parcel (15-1780010) and questioned whether it should be commercial or ag. The parcel consists of 29.7 acres and is used for gravel stockpiles as well as renting out to contractors. Mr. Schuster and Mr. Christenson stated there is no farming on this parcel. It was decided to remove the soils card for this parcel and assess as commercial through the local assessor. Ms. Willits will speak with the local assessor for Lincoln Twp. and Mr. Christenson will indicate commercial on the soils card.

Mr. Heuchert brought up additional gravel pits and hauling gravel to Devils Lake. The possible burnout of these parcels may turn them back to pastureland. He also questioned the tax difference between commercial and ag. They are both taxed at 10%, but as a commercial parcel the local assessor determines valuation, however gravel pits are one of our land use modifiers. As an active gravel pit, gravel pit should be listed on the soils card. If inactive, it would be reviewed accordingly at that time. The prior gravel pit discussion on Mr. Christenson's question was next to the interstate, where Mr. Heuchert's question involved pastureland.

Mr. Gunderson questioned whose responsibility it is to tell someone it is not gravel pit anymore. He said as a soils committee they are aware. Ms. Willits noted the owner of the parcel should contact someone to let them know. Mr. Vivatson stated he was not aware of that. Ms. Willits shared that she had read in prior Cavalier Twp. Equalization minutes that the local assessor asked the Township Board to inform her of shelterbelts removed, but to date, not one person had contacted our office to let us know they have been removed. Ms. Willits gave an example that if someone were to die, that taxes are the last thing on anyone's mind, so why would you know to contact anyone? Unless you are in one of these positions, you may not know this stuff. Mr. Heuchert noted there are a lot of absentee owners and local people need to be going through this. Ms. Willits reminded the committee that the information on the cards are from prior local assessors. Mr. Vivatson commented that the cards may not have been updated. Ms. Willits stated that per individuals that have contacted her office, some prior assessors may not have necessarily been doing their jobs equally, or had township influence, and that may be what has led to State Certification. Mr. Christenson commented he was an assessor over 40 years ago. Mr. Shephard noted they are on the right track. Mr. Vivatson said that every shelterbelt is going to be accounted for after going through this process. Mr. Shephard explained that if you do drive by and notice something changed, it will be updated the following year. There will not be a full audit every year. Mr. Vivatson stated that someone can bring something in and it was discussed about an individual that Ms. Willits requested Mr. Vivatson contact who was comparing a parcel to his neighbor. Mr. Vivatson stated he contacted the individual and it was understood it was reviewed and there was no change.

Discussion was held on the 2009 flood overlay for the Red River. Ms. Willits mentioned that she is waiting to hear back from Houston Engineering in regard to Cart Creek, Tongue, and Pembina Rivers. Mr. Christenson noted that Lincoln was not reflected correct. Ms. Willits will discuss further with Houston Engineering when she meets with them on Nov 16. The estimated cost was discussed as a number was originally chosen out of the air, it was not an actual estimate. Cost will be discussed as well, but in having an overlay like the Red River would be extremely beneficial for application of modifiers, appeals, etc. vs just taking local knowledge opinion.

There was additional stream and river modifier discussion. Mr. Vivatson asked Ms. Willits to email everyone after the meeting with Houston Engineering. Ms. Willits agreed. Ms. Willits told Mr. Smith she would email him all prior information so he had the same information as the rest of the committee.

Mr. Shepard stated this is a good beginning and they are relying on local knowledge/expertise in the committee's specific areas to do the best job and do it right.

Motion was made by Mr. Vivatson to adjourn the meeting. Mr. Christenson seconded the motion. All in favor, motion carried. Meeting was adjourned at 2:31 p.m.

Secretary of Tax Equalization

Soils Committee Chairman