

# Pembina County Soils Committee

October 28, 2021- 10:00 AM

Farmer's Room~ Pembina County Courthouse

## SOILS COMMITTEE UNOFFICIAL MINUTES:

A regular meeting of the Pembina County Soils Committee was held on Thursday, October 28, 2021 at 10:00 a.m. in the Farmer's Room of the Pembina County Courthouse. **Members Present:** Camburn Shephard, Bill Gunderson, Robert Vivatson, Brad Schuster, Roy Paton, and Nick Heuchert (alternate) **Others Present:** Tax Equalization Director, Mikka Willits, Deputy Tax Director/GIS Specialist, Lisa Wieler, Commissioners, Manny Doyle, Nick Rutherford, Casey Krieg, Certified Assessor/NDSU Extension and Curtis Christenson

Member's Absent: Reid Christenson (alternate)

Meeting was called to order by Chairman, Camburn Shephard at 10:07 a.m.

Ms. Willits handed out employee paperwork for each member to complete as they are now considered an employee of Pembina County. Ms. Willits also explained where to find the County Policy Manual, Soils Committee Agenda and Meeting Minutes on the Pembina County Website underneath Departments. The policy manual is located in Human Resources and the Soils Committee information is located in Tax Equalization.

There was a discussion on replacing Reid Christenson as an alternate with his father, Curtis Christenson. The County Board of Commission is the only authority to make those decisions. The Soils Committee does not have that authority. Ms. Willits recommended that if Reid Christenson chose to resign, that he would need to submit a Letter of Resignation to the County Board of Commission and they would make the decision to accept, or deny. If Curtis Christenson would like to apply for the alternate position, if available, he would need to complete a Soils Committee Application and that would also need to be presented to the County Board of Commission. Ms. Willits, Ms. Schlittenhard, Auditor, and Nick Heuchert spoke with Reid Christenson per telephone on Oct 22. Ms. Willits mailed documentation to Reid Christianson on Oct 22 that was to be completed, signed in front of a notary and returned at today's meeting. At this time, Reid Christenson's information has not been returned.

Mr. Shephard handed out an example of a soils card and demonstrated how he made changes by comparing the County GIS Parcel Viewer to Surety (which reflects the 2020 ASCS maps) owned by AgriData. He suggested that each committee member obtain the Surety tool, but there is a fee. Mr. Vivatson commented that the FSA boundaries are not 2020. Ms. Willits questioned FSA certified acres reviewed.

Ms. Willits explained that splits and transfers from county deeds have not been updated since January due to the Ag reassessment. Not all parcel numbers and acres will be accurately

reflected in the workbooks compared to the public GIS parcel viewer. The GIS parcel viewer is updated every three months, but Lisa updates daily through her duties within the office. The Tax Equalization office is working on getting the public site updated more frequently. It was emphasized that when reviewing parcels with tools other than Pembina County tools, to be sure the correct parcel and acres based on county deeds are reviewed. The Tax Equalization office will split parcels according to the deeds and the review of the soils committee on the soil property cards. If there are questions on a parcel, contact Lisa and she can forward you a map to match the soils cards that may be different than the public GIS parcel viewer.

Ms. Krieg, Class II State Certified Assessor and NDSU Extension Office personnel, demonstrated how to use GIS Parcel Viewer to compare data on property cards with soils map as a Certified Assessor. Ms. Krieg explained what she looks for such as building structures, trees, waste, drains etc. as well as how to use the length and area tools to measure approximate distance/area. Ms. Krieg handed out an example of a property card that she recently changed to reflect more woodland and how the modifier changed the value, but she does not do the math. That is what Lisa does. This soils committee would review the same. There was a discussion on combining parcels. Mr. Schuster gave an example of his own parcels. Ms. Krieg spoke on her experience as a prior Pembina County Recorder on the requirements to combine a parcel. Ms. Willits indicated to be sure you have permission to combine parcels and the Tax Equalization office will get final approval from the Auditor's office to combine parcels with the documentation of the soils committee on the soils property cards.

Mr. Heuchert indicated a parcel he wanted to review as an example. Discussion was held on the soils committee applying the Land Use modifiers on the property cards and Lisa will adjust the acres with their information accordingly. The math/calculations will be done within the Tax Equalization Office. Just apply the modifiers and document the card, or include a map.

Discussion was held on Native Woodland/Watershed Easement parcels. Ms. Willits explained that in order to enroll in the programs, a land owner would need to contact Josh Wolk at the Forestry to fill out an application for the NWL program. The Watershed Easement program is through NRCS. Ms. Krieg explained her experience as she personally has acres within the NWL program. These parcels are not exempt, but receive a tax benefit on the valuation for the acres within the program. The Tax Equalization Office will administer these programs, not the soils committee. The NWL/WSE program parcels were updated in 2021.

Mr. Shephard wanted to entertain a motion to add a modifier to the list of current modifiers, not water/Misc Water (Ms. Krieg noted ponding), as he felt there is nothing for the Red River. Mr. Shephard stated the Souris River near Minot was receiving a modifier. Mr. Vivatson noted it was not Bad Drainage and Mr. Schuster mentioned the real term is holding pond. Mr. Gunderson stated that before making a motion to look into adding the modifier. Mr. Shephard felt he needed a motion, but Mr. Gunderson and Ms. Willits both indicated you don't need a motion to review and research. Mr. Shephard and Mr. Schuster further expressed their concern regarding the parcels which lie along the Red River and I-29 from Drayton to Pembina and West. Several soils members mentioned they felt that a possible modifier (based on Lidar maps from LuAnn at the Water Resource Board) should be applied to those parcels which are affected by frequent

flooding. The Lidar maps are only two years and the flooding discussed was for a number of days, possibly one to two times a year. The area is still farmed, but may have flooding four out of ten years. The elevation level was of concern as well. Ms. Willits mentioned that NRCS already has modifiers included in phases, but Mr. Vivatson noted it did not on one he reviewed. Ms. Willits questioned if all the phases are included due to limited space and then explained that when applying a modifier, you must maintain equality and be consistent. You may have individuals contact you on why someone received a modifier and they didn't. Research and documentation need to be obtained in order to recommend to the County Board of Commission and the State, if need be and possibly longer than two years of documentation.

It was recommended by Mr. Shephard to entertain a motion for a prone to flooding modifier for those parcels along the Red River with a first by Mr. Schuster and a second by Mr. Christenson (who is not a committee member), but further discussion was held. Mr. Heuchert questioned what the modifier would do to the taxable rate and discussed his concern on other individuals wanting the modifier being discussed that is not intended for other types of situations. Ms. Willits clarified that even with a modifier the certified acres and PI would remain the same. She also explained how it becomes a "Tax Shift" to the other tax payers and changes valuation because it takes away from the PI valuation of the specific soil types that are being modified.

Ms. Krieg mentioned that it would probably be best to gather some examples, facts and documentation, to back up their reasoning for adding a new modifier. A definition and how to apply the modifier should be obtained as well. Ms. Willits commented that obtaining all documentation would be similar to an appeal. What is presented at the local level to make the decision, is what is presented at the state. New information is not to be submitted. Ms. Willits suggested doing further research and possibly review another name than prone to flooding, as that name could mean other situations than intended, like seasonal flooding. Discussion about the Pembina River and others was mentioned, along with deadline for approving modifiers.

There was further discussion on valuations on parcels that haven't been reviewed in numerous years if a transfer had not gone through the office and manually reviewed. The two examples reviewed today were also examples of ones that had not been reviewed in years. Valuations are determined by the Tax Equalization office. The soils committee reviews the modifiers. Mr. Shephard had indicated that Ron Haugen from NDSU would be presenting at the meeting on Nov 4.

Mr. Shephard entertained a motion to table the discussion and come up with another name. Motion was made by Mr. Schuster and seconded by Mr. Gunderson to table the modifier name until the next meeting which will be held on Thursday, November 4 to give soils committee more time to collect more documentation.

Discussion was held on the Dec 1 deadline to have all soils property cards reviewed. Mr. Heuchert commented that once they get into review, it won't take as long as they think. Many parcels are already good. Mr. Vivatson commented on how to indicate changes on the card and Lisa will adjust accordingly. Completed books can be turned in for early review. Mr. Shephard

commented on the discussions help make more proficient and not reviewing what they don't need to be.

Motion was made by Mr. Schuster to adjourn the meeting. Mr. Paton seconded the motion. All in favor, motion carried.

Meeting was adjourned at 12:38 p.m.

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Secretary for Tax Equalization Office

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Soils Committee Chairman