

Pembina County Soils Committee

December 14, 2021- 10:30 AM

Farmer's Room~ Pembina County Courthouse

SOILS COMMITTEE UNOFFICIAL MINUTES:

A regular meeting of the Pembina County Soils Committee was held on Tuesday, December 14, 2021 at 10:30 a.m. in the Farmer's Room of the Pembina County Courthouse. **Members Present:** Camburn Shephard, Bill Gunderson, Robert Vivatson, Joel Smith, Brad Schuster- via teleconference, Curt Christenson (Alternate) **Others Present:** Tax Equalization Director, Mikka Willits, Deputy Tax Director/GIS Specialist, Lisa Wieler, Commissioner, Dave Moquist

Member's Absent: Nick Heuchert (Alternate)

Meeting was called to order by Chairman Camburn Shephard at 10:35 a.m.

Minutes from December 6, 2021 were read and reviewed. There were no additions or corrections. Minutes stand approved.

A discussion on pastureland was held. Mr. Shephard addressed the different pastureland PI's and wondered how they should be applied to different areas. Ms. Willits reminded the soils committee that modifiers are not applied to land use and non-cropland. Pastureland will be based on the formula discussed prior by Ron Haugen of NDSU and Dustin Bakken of Kompleks. Currently water, waste and non-productive were based on 25% of the 2021 non-cropland value set by the State of ND Tax Department/NDSU Agribusiness & Applied Economics Department. Cemeteries, legal drains, railroads and roads are \$0. Woodland, shelterbelt and pipelines were 100% of the 2021 non-cropland value. Farmstead was 50% of the 2021 cropland value. She also mentioned that a value for 2022 can't be determined until acres are updated from the committee review and certified values are received from the state, but will be available to review prior to finalization. The committee would also like to review the 2022 soil cards after the indicated changes were made prior to local equalization.

Ms. Willits mentioned that we still haven't received books from Mr. Heuchert or Mr. Schuster. Mr. Heuchert has both books, but was not able to attend today.

Mr. Shephard made a motion to table the work they have done for 1 year to give them more time to assure that everything is done fairly/accurately. He mentioned that he is only about 50% confident with the work he has done so far. Mr. Gunderson requested if further discussion could be held. There was no second to the motion, but Mr. Shephard allowed for further discussion. Mr. Schuster also felt this may be beneficial as there are still many changes to be made. Ms. Willits explained that it's best to move forward as this will be a work in progress for some time and should allow the county to be compliant with the State Tax Department as we are currently out of compliance. The foundation the committee has laid is the best foundation the county has seen in years and is more equal and accurate across the county than it has been in the past as many parcels have not been reviewed. Mr. Smith gave his opinion on how he felt they should continue to move forward when questioned by Mr. Shephard. Mr. Gunderson questioned whether or not this would have an economic impact on the County and further discussion was held. Mr. Gunderson made a motion to recommend to the Commission that they accept the work the soils committee has done with the understanding there will be changes in the future. Mr. Smith seconded the motion. All in favor, motion carried.

The modifiers were discussed further and Ms. Willits reminded the committee they already established a 20% modifier for the flood plain area they call streams and rivers. They had also noted at the last meeting that they would focus on the major ones and review the other areas of concern the following year. Mr. Christenson questioned the modifiers and they are the same used in years past that are accounted for within the NRCS current soil survey the county is using. Ms. Willits is still waiting to hear back from Houston Engineering on the further research that was needed along the Red River prior to creating a shapefile. A discussion on rocks was held on the portion that was not already determined to be land use pastureland, but cropland that is tilled. Acres of pastureland should have already been identified by the committee and they should be able to determine the number of acres of tillable to review if a modifier is worth their efforts, but they would need to know which areas as the system does not determine those specific parcels. This may be an NRCS issue that Ms. Willits was gathering further information based on discussion at the prior meeting to send for possible review, but had further questions as some examples given had only a small portion with a 91 PI and the rest were lower. Mr. Vivatson thought he knew of an additional example, but did not have a parcel number. Mr. Heuchert was not in attendance for additional questioning. Ms. Willits will discuss further with him prior to reaching out to NRCS with what the committee feels are problematic areas specific to Pembina Co. Mr. Shephard had reached out to Mr. Duey from NRCS on questions of his own prior and shared a response. Mr. Duey had reached out to Ms. Willits and noted that he believed Mr. Shephard's concern is covered in their Order II mapping concepts. Ms. Willits will discuss with either Mr. Duey or Ms. Thompson-Larson when she contacts them about Mr. Heuchert's rock concerns. Ms. Willits reminded everyone that assessing is always a work in progress and that NRCS is a continuous work in progress as well. Mr. Shephard noted there are only 2 individuals working for NRCS in soil reviews and they are currently reviewing Minnesota. Reviews could take 3 yrs.

Mr. Shephard mentioned that Walsh County has their soils values in an Excel Spreadsheet online and that it appears they apply a modifier to their identified pastureland PI. Ms. Willits mentioned that a similar spreadsheet would be made available once valuations are established and she would reach out to the Walsh County Director. Notice of Increases need to go out to the landowners 15 days prior to Equalization if the increase is 10% AND \$3000.00 or more. Ms. Willits asked that the committees speak to the local boards about not holding early meetings to allow time for notices, etc. Mr. Shephard made a motion to request a spreadsheet of the land owners who will be receiving a Notice of Increase. There was not a second to the motion, but Ms. Willits said that she could share a copy of the spreadsheet she receives.

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

Meeting was adjourned at 11:41 a.m.

Secretary of Tax Equalization

Soils Committee Chairman