

The following are "unofficial minutes" subject to change at the next meeting.

## PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

TUESDAY, JUNE 4, 2024

1:00 PM

Pembina County Board of Equalization met at 1:00 PM in the Commissioner's Meeting Room of the Courthouse.

Chairperson Cull called the meeting to order at 1:00 PM.

Roll call: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, Darin Otto, and Andrew Cull. A quorum was declared.

Also in attendance were Lisa Keney, Tax Director, Kory Flaagan, County Assessor, Zelda Hartje and Carmen Augustin, Certified Assessors.

City equalization meeting called to order at 1:05 PM.

Chairperson Cull asked if there were any individuals present for an appeal through one of the cities and began calling the name of each city.

### **BATHGATE CITY**

No individuals appeared for Bathgate City.

### **HENSEL CITY**

No individuals appeared for Hensel City.

### **CAVALIER CITY**

No individuals appeared for Cavalier City.

### **CRYSTAL CITY**

No individuals appeared for Crystal City. Ms. Keney is requesting the Commission to change the assessment type on Parcel 28-0480000 from exempt to commercial. The vacant lot was exempt as it was owned by Crystal City, but was sold to an individual. Motion made by Blaine Papenfuss and seconded by Darin Otto to accept the change as presented. All voting in favor; motion carried.

### **DRAYTON CITY**

No individuals appeared for Drayton City.

## **HAMILTON CITY**

No individuals appeared for Hamilton City.

## **MOUNTAIN CITY**

No individuals appeared for Mountain City.

## **NECHE CITY**

No individuals appeared for Neche City.

## **PEMBINA CITY**

No individuals appeared for Pembina City.

## **ST THOMAS CITY**

No individuals appeared for St Thomas City.

## **WALHALLA CITY**

No individuals appeared for Walhalla City.

Lisa Keney began by thanking those in attendance, the assessors, the Tax office, the Auditor's office and soils committee members for all of their help this year. Property valuations are required to be between 90% - 100% of market value for residential and commercial valuations per North Dakota Century Code 57-02-27.1.

Total sales ratio of all residential city properties sold in 2023 shows a median ratio of 84.8%. There were 77 residential sales included in the sales ratio study. The total residential adjusted ratio after local equalization for Pembina County is 88.3% for 2024, which puts Pembina County out of tolerance. Ms. Keney is recommending the Commission increase the residential properties by 4% to bring Pembina County to 91.8% which will bring Pembina County within tolerance. Motion made by Darin Otto and seconded by Blaine Papenfuss to increase all city residential by 4%. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

The sales ratio study for Pembina County shows a median ratio of 93.5% for commercial properties. There were 30 commercial sales and 5 vacant lot sales in the sales ratio study. The adjusted Commercial Sales Ratio for 2024 is 94.4%, which puts Pembina County within the accepted tolerance. Motion made by Darin Otto and seconded by Blaine Papenfuss to leave the city commercial ratio at 94.4%. All voting in favor; motion carried.

Motion made by Blaine Papenfuss and seconded by Jim Benjaminson to adjourn the city equalization meeting. All voting in favor; motion carried. City Equalization adjourned at 1:56 PM.

Commissioner Cull called the Township meeting to order at 2:00 PM.

Roll call: Jim Benjaminson, Laverne Doyle, Blaine W. Papenfuss, Darin Otto, and Andrew Cull. A quorum was declared.

Landowners in attendance for Township Equalization are Kirk Morrison, Roger Olafson and Ed Haugen.

Chairperson Cull asked if there were any individuals present for an appeal through one of the townships and began calling the name of each township.

### **AKRA TOWNSHIP**

No individuals appeared from Akra Township.

Ms. Keney stated Jeff Stevenson is appealing his valuation on Parcels 01-0420000 and 01-0420020. Ms. Keney is recommending these parcels be denied due to the fact they are in CRP. Per the guidelines CRP is cropland. Akra Township approved the appeals. Notices of increase were sent to Jeff on behalf of the county on May 14, 2024. Motion made by Blaine Papenfuss and seconded by Jim Benjaminson to deny the appeal. All voting in favor; Motion carried.

### **ADVANCE TOWNSHIP**

No individuals appeared from Advance Township.

### **BATHGATE TOWNSHIP**

No individuals appeared from Bathgate Township.

### **BEAULIEU TOWNSHIP**

No individuals appeared from Beaulieu Township.

Ms. Keney informed the Commission that Kelly Johnson is requesting a flood modifier for Parcels 04-2030000, 04-2040005, 04-2560000, 04-2560005, and 04-2580000. His request for the modifier was due to the fact of a high-water table. The flood modifier was established for frequent flooding. Ms. Keney is recommending to leave the parcels at their current valuation due to the county does not have a high-water modifier. Motion made by Blaine Papenfuss and seconded by Laverne Doyle to deny his appeal as presented. All voting in favor; motion carried.

### **CARLISLE TOWNSHIP**

No individuals appeared from Carlisle Township.

### **CAVALIER TOWNSHIP**

No individuals appeared from Cavalier Township.

### **CRYSTAL TOWNSHIP**

No individuals appeared from Crystal Township

### **DRAYTON TOWNSHIP**

No individuals appeared from Drayton Township

### **ELORA TOWNSHIP**

No individuals appeared from Elora Township

### **FELSON TOWNSHIP**

Kirk Morrison is appealing the valuation on Parcel 10-2460015. Kirk presented several Notices of Increase he received from the township assessor and Tax Director. Mr. Morrison reviewed several sections of North Dakota Century Code with the Commission. A county wide reevaluation of all residential land was done this year, using the buildup method to determine the values. A notice of increase was sent to Mr. Morrison on May 14, 2024. Ms. Keney is recommending denial of the appeal. Assistant States Attorney Laurie Fontaine recited 57-02-08(15)(b)(3). Motion made by Blaine Papenfuss to deny the appeal as presented. Second by Darin Otto. Discussion followed. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine W. Papenfuss – yes; Darin Otto – yes; Andrew Cull - no. Motion carried.

### **GARDAR TOWNSHIP**

No individuals appeared from Gardar Township.

### **HAMILTON TOWNSHIP**

No individuals appeared from Hamilton Township.

### **JOLIETTE TOWNSHIP**

No individuals appeared from Joliette Township.

### **LAMOURE TOWNSHIP**

No individual appeared from LaMoure Township.

## **LINCOLN TOWNSHIP**

No individuals appeared from Lincoln Township.

## **LODEMA TOWNSHIP**

No individuals appeared from Lodema Township. Ms. Keney stated she did mail a notice of increase to Wilhelm and Monica Bohn on April 12, 2024 as their two-year exemption has now expired.

## **MIDLAND TOWNSHIP**

No individuals appeared from Midland Township.

## **NECHE TOWNSHIP**

No individuals appeared from Neche Township.

## **PARK TOWNSHIP**

Roger Olafson is appealing the valuation on Parcels 19-1100000 and 19-1590000, due to the value of parcels around him. Park Township approved the appeals and reduced Parcel 19-1100000 to \$136,666 and Parcel 19-1590000 to \$212,772. Carmen Augustin, Park Township Assessor, stated Mr. Olafson is not requesting an adopted soil modifier, but is asking the Commission to consider other issues that could lower the valuation. Ms. Keney is recommending the valuation for 19-1100000 be set at \$189,220.00 and Parcel 19-1590000 be set at \$227,318.00. A Notice of Increase was sent on May 14, 2024. Motion made by Blaine Papenfuss to deny the appeal as presented. Motion failed due to lack of a second. Discussion followed on the parcels being reverted back to the 2022 values last year. Motion made by Blaine Papenfuss to deny the appeal since the parcels had to be reverted back to the 2022 valuations last year. Second by Laverne Doyle. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine W. Papenfuss – yes; Darin Otto – no; Andrew Cull - yes. Motion carried.

## **PEMBINA TOWNSHIP**

Ed Haugen appeared to appeal Parcel 20-0010010. Pembina Township approved the appeal due to the flooding situation happening every year. Ms. Hartje requested the appeal be accepted as presented. Pembina Township approved the appeal, but did not set a value for the property. Mr. Haugen is not appealing the value of the structure, just the land value. Ms. Keney is recommending the appeal be denied based on the county wide reevaluation of all residential land in the county using the buildup method to determine the residential land values. Motion made by Blaine Papenfuss to deny the

appeal based on the county using the buildup method to determine residential land values throughout the county. Second by Darin Otto. Discussion followed. All voting in favor; motion carried.

### **ST JOSEPH TOWNSHIP**

No individuals appeared from St Joseph Township.

### **ST THOMAS TOWNSHIP**

No individuals appeared from St Thomas Township.

### **THINGVALLA TOWNSHIP**

Roger Olafson is appealing the valuations on Parcel 23-2050000 and is requesting the value be set at \$190,750. Thingvalla Township approved the appeal. Ms. Keney stated the valuation was changed from \$240,947 to \$197,337 using the salinity modifier. This increase did not meet the threshold to justify a Notice of Increase. Mr. Olafson is also appealing Parcel 23-2060000 and requested the value be set at \$181,650. Thingvalla Township approved the appeal. Ms. Keney stated, with the salinity modifier he qualified for on this parcel, the value was changed from \$217,716 to \$201,132. A Notice of Increase was sent on May 14, 2024. Motion made by Blaine Papenfuss and seconded by Laverne Doyle to deny the request considering the salinity modifier was used. All voting in favor; motion carried.

### **WALHALLA TOWNSHIP**

No individuals appeared from Walhalla Township.

In 2023, there were 42 (last year 33) applicants that qualified for the Disabled Veteran's Credit program. We were reimbursed by the state general fund to the amount of \$35,675.86 (last year \$31,550.05) for this credit.

In 2023, Pembina County had 149 (last year 114) applicants that qualified for the Homestead Credit program. We were reimbursed by the state general fund to the amount of \$107,964.76 (last year \$61,949.87) for this credit.

State Board of Equalization is August 13, 2024, in the Peace Garden Room of the State Capital in Bismarck, starting at 8:30 am.

Ms. Keney gave a brief summary of the agricultural land. The 2024 recommended average value per acre for agricultural land, as computed by the Agribusiness and Applied Economics Department is of NDSU is \$1,266.18. The State Board of Equalization has set the **tolerance** for 2024 between 90-100%. Pembina County's

average value per acre is \$1,270.66, which puts Pembina County at 100.35% which is above the **tolerance** level set for agricultural land.

Ms. Keney is recommending an increase of 4% for residential properties, no increase on commercial properties in the townships since Pembina County is within the required tolerance levels and a 4.5% decrease across the county on all agricultural land since Pembina County is above the tolerance level on agricultural land.

Motion made by Blaine Papenfuss and seconded by Darin Otto to approve the recommendations of Lisa Keney, Tax Director, for the residential, agricultural and commercial properties in the townships for 2024. All voting in favor; motion carried.

Motion made by Jim Benjaminson and seconded by Blaine Papenfuss to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 3:14 PM.