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BOARD OF PEMBINA COUNTY COMMISSIONER'S PROCEEDINGS

Special Meeting – Budget Hearing

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September 9, 2025

10:30 AM

Board of Pembina County Commissioners met in Special Session in the Commissioners Meeting Room of the Courthouse to finalize the 2026 budget. Chairperson Otto called the meeting to order at 10:30 AM.

Roll call: Patrick Hardy, Scot Becker, Darin Otto. A quorum was declared.

Others in attendance: Zelda Hartje, Lisa Keney, Tax Director; Ron Baker, Diane Grandy, Dale Booth, Harve R. Staples, Landis McDonald.

Motion by Patrick Hardy seconded by Scot Becker to approve the agenda. All voting in favor. Motion carried.

Commissioner Otto stated this meeting was to review and approve the final budget for Pembina County. He stated there has been some confusion because of the new budget hearing notice letters that were sent out. He stated it was in the newspaper before but now the state requires we send out these notices instead of estimated tax statements.

Auditor Gapp handed out copies of the proposed final 2026 budget to all commissioners and people in attendance. Commissioner Otto stated we need to stick with budget questions and not to veer off of the subject.

The floor was opened to the public. Diane Grandy asked how it goes as far as being able to raise the budget. Auditor Gapp explained the new cap laws state we can only raise it three percent of the dollars levied last year. She asked whos' law that is and Commissioner Otto stated that is a new law passed by the state. Discussion followed on how expenses have gone up and just because we can go up three percent, doesn't necessarily mean it will go up the three percent. There are several variables that affect that such as valuations.

Zelda Hartje stated she thinks people are confused and thinking just because the budget goes up three percent that their taxes are going up three percent but that is not the case.

Zelda Hartje stated just because the values go up, does not mean taxes will go up. She stated if valuations go up, taxes should go down and it does work. Chairman Otto asked Zelda to introduce herself to the others that were present. She stated her name and that she is a property assessor for 13 of the districts in Pembina County. She stated she feels people think this budget hearing is for taxes but it really is only for the budget for the county.

Mr. McDonald asked where the county gets their money. Auditor Gapp directed him to the income portion of the handout and which showed state aid and several grant reimbursements the county receives as well as income from various items such as raffle permits and what isn't covered is made up by the property tax levy. Commissioner Otto also discussed the importance for residents to apply for the Primary Residence Tax Credit because if they do, the state pays the county the tax instead of the property owner up to an amount of \$1,600.00. This amount does not go against special assessments however. Commissioner Hardy stated the important part is for residents to apply. It is a state program and the application process for 2026 opens January 1, 2026.

Commissioner Otto stated he wants people to they should never be afraid to call anyone of the commissioners or any of the county offices and ask questions. He stated it is our job to try and explain any questions anyone may have. He said he is taking a point of personal privilege and stated he is thankful they are doing something for property tax relief, but the fact that there is a lot more paperwork to it and they're capping local entities at three percent, and all the additional costs to the entities for their programs will cost a lot more than the three percent. He stated he is not bad mouthing anyone it's just with all the new requirements and costs he doesn't feel it's the best solution. Auditor Gapp stated there was a study done by the North Dakota Association of Counties and of all the local entities, counties were the most frugal. Cuts that were made were discussed such as the abandoned cemetery. Chairman Otto said they put it out there and no one seems to want to do the work. He stated unless the cemetery is truly abandoned, the county can't step in. He stated the county is just trying to do the best with the new mandates.

Chairman Otto asked for any final comments or concerns. There were none.

Motion made by Scot Becker and seconded by Patrick Hardy to adopt the 2026 budget as presented. Roll call vote: Patrick Hardy – yes; Scot Becker – yes; Darin Otto – yes. All voting in favor, motion carried.

Chairman Otto thanked all for coming and stated he hoped they had answered everyone's questions. He said if they run into any citizens in public that have questions, please have them reach out to someone here and we'll help them out as best we can.

Commissioner Hardy again stressed for the people in attendance to communicate to the people they know to apply for the Primary Residence Credit. Zelda Hartje also mentioned for people to look into the Homestead Credit program for those 65 and older or permanently and totally disabled.

Motion made by Scot Becker and seconded by Patrick Hardy to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 10:55 AM.