

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

PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

THURSDAY, JUNE 8, 2023

9:00 AM

Pembina County Board of Equalization met at 9:00 AM in the Commissioner's Meeting Room of the Courthouse.

Chairperson Benjaminson called the meeting to order at 9:00 AM.

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

Lisa Wieler, Deputy Tax Director/GIS Specialist, Lisa Keney, County Assessor, Zelda Hartje and Carmen Augustin, Certified Assessors, and Todd Morgan, Walsh County Record, also in attendance. Also attending: Jane & Jeff Stevenson, Merton Beaudrie, Vernon Symington, David Moquist, Andy Moquist, Don Heuchert, Roberta Cox, Sharon Laxdal, Ted Juhl, Naomi Myrdal, Darren Olafson, Loren Estad, Robert Olgeirson, Orville Simundson, Cindy DuBois, William Wagner, Clarence Boettger, Mark Myrdal, Charles Hart, Larry DuBois, Kevin Sharp, Camburn Shephard, and Robert D. Vivatson.

Chairperson Benjaminson read a brief review of NDCC 57-02-27.2 (9) and notified those in attendance that soil modifiers were not approved by the county for tax year 2023, therefore they were not approved at the state level. Several land use modifiers were approved along with the Native Woodland and Government Easement programs for tax year 2023. Each individual that has an appeal will be allowed three minutes to state their reason for the appeal.

City equalization meeting called to order at 9:03 AM.

Chairperson Benjaminson 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.

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

Vernon Symington of Neche City stated an addition was added to his factory in the City of Neche and is wondering if the valuation of the addition has been added to his assessment for tax year 2023. The tax office will verify and respond back to Mr. Symington.

PEMBINA CITY

No individuals appeared for Pembina City.

ST THOMAS CITY

Carmen Augustin, St Thomas City Assessor, asked about a property owner in the City of St Thomas that applied for a 2 year exemption on a new home. Carmen is wondering if that will be addressed at this meeting. Ms. Keney stated she just received the City of St Thomas Equalization minutes yesterday so the request will be addressed at the June 20, 2023 Commission meeting.

WALHALLA CITY

No individuals appeared for Walhalla City.

Lisa Keney began by thanking the assessors for all of their hard work, stating they did a fantastic job valuing homes using the new Vanguard manual.

Total sales ratio of all residential properties sold in 2022 shows a median ratio of 90.1%. There were 71 residential sales in the sales ratio study. The total residential adjusted ratio after local equalization for Pembina County is 93.2% for 2023, which puts Pembina County within the accepted tolerance of 90%-100%.

The sales ratio study for Pembina County shows a median ratio of 91.0% for commercial properties. There were 49 useable commercial sales. The adjusted Commercial Sales Ratio for 2023 is 95.9%, which puts Pembina County within the accepted tolerance of 90%-100%.

The County Board of Commission approved the new agricultural valuations based on the Productivity Index for 2023. The 2023 recommended average value per acre for agricultural land, as computed by the Agribusiness and Applied Economics Department of NDSU is \$1,328.90. The State Board of Equalization has set the **tolerance** for 2023 between 90-100%. Pembina County's average value per acre is \$1,343.95, which puts Pembina County at 101.12% which is above the **tolerance** of 90%-100% set for agricultural land.

In 2022, there were 45 (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 \$31,550.05 (last year \$22,576.57) for this credit.

In 2022, Pembina County had 116 (last year 114) applicants that qualified for the Homestead Credit program. We were reimbursed by the state general fund to the amount of \$61,949.87 (last year \$54,822.45) for this credit.

The Tax Office has received all of the Equalization meeting minutes from every city and every township with the exception of Hamilton Township.

State Board of Equalization is August 8, 2023, in the Coteau Room of the State Capital in Bismarck, starting at 8:30 am.

At this time Ms. Keney is recommending no changes for the residential or commercial properties as Pembina County is within the required tolerance level.

Motion made by Darin Otto and seconded by Blaine Papenfuss to accept the city residential and commercial valuations as presented. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss – yes; Darin Otto – yes. Motion carried.

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to adjourn City Equalization. All voting in favor; motion carried. City Equalization adjourned at 9:30 AM.

Township Equalization meeting called to order at 9:30 AM.

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

Landowners in attendance for Township Equalization are Jeff & Jane Stevenson, Merton Beaudrie, David Moquist, Andy Moquist, Don Heuchert, Roberta Cox, Sharon Laxdal, Ted Juhl, Naomi Myrdal, Darren Olafson, Loren Estad, Robert Olgeirson, Orville Simundson, Cindy DuBois, Clarence Boettger, Mark Myrdal, Charles Hart, Larry DuBois, Kevin Sharp, Camburn Shephard, and Robert D Vivatson.

Chairperson Benjaminson read a brief review of NDCC 57-02-27.2 (9) again due to additional individuals attending the meeting and notified those in attendance that soil modifiers were not approved by the county for tax year 2023, therefore they were not approved at the state level. Several land use modifiers were approved along with the Native Woodland and Government Easement programs for tax year 2023. Each individual that has an appeal will be allowed three minutes to state their reason for the appeal.

Ms. Keney gave a brief summary of the agricultural land. . The 2023 recommended average value per acre for agricultural land, as computed by the Agribusiness and Applied Economics Department is of NDSU is \$1,328.90. The State Board of Equalization has set the **tolerance** for 2023 between 90-100%. Pembina County's average value per acre is \$1,343.95, which puts Pembina County at 101.12% which is above the **tolerance** level set for agricultural land.

Chairperson Benjaminson informed the landowners they would be allowed 3 minutes to present their appeal.

AKRA TOWNSHIP

Jeff and Jane Stevenson appeared to appeal their valuation on Parcels 01-0420000, 01-0420020, 01-0480000, and 01-1320000. Mr. Stevenson is asking why the Commission chose to add the Watershed Easement program as a land use modifiers but does not have all programs offered as land use modifiers. Jeff would like to see all programs added to the land use modifiers to equalize all programs.

David Cook (01-0130000, 01-0120000, 01-0710000, 01-0200000, 01-0180000) did not appear at County Equalization.

ADVANCE TOWNSHIP

Carmen Augustin, Advance Township Assessor, and Merton Beaudrie, Advance Township resident, informed the Commission that the Notice of Increase provided to the taxpayers did not meet the timeline set by NDCC. Mr. Beaudrie feels that since the notice was not received in a timely manner the increase should not be allowed for tax year 2023.

Hod Schurman on behalf of Anna Schurman (02-1470000); David Cook (02-0390000 & 02-0350010); David McCurdy (02-0060000 & 02-0610000) and Darrin Longtin (02-1660000) did not appear at County Equalization.

BATHGATE TOWNSHIP

No appeals received. No individuals appeared for County Equalization.

BEAULIEU TOWNSHIP

Orville Simundson stated he was here to listen and will keep any complaints for later.

Orlando Rollefstad (04-1810000); Joyce Hanson (04-1600000) and Kelly Johnson (04-2030000, 04-2040005, 04-2560000, 04-2560005, 04-2580000) did not appear at County Equalization.

CARLISLE TOWNSHIP

Scott Gunderson (05-3340000, 05-3320000, 05-2630010, 05-2630000, 05-2760000, 05-2750000) and Paul Gunderson (05-2030005, 05-2860005) did not appear at County Equalization.

CAVALIER TOWNSHIP

Larry DuBois, Cavalier Township resident, stated he had attended the Cavalier Township Equalization meeting, who approved his request for valuation changes on Parcel 06-1750000, 06-1760000, 06-1730000. Ms. Keney explained that Mr. DuBois' appeals were involving land use and they have been adjusted by the County Tax Office.

Lynn Ault (06-2310000); Corene Vaughn (06-4350010); and Katie Werner did not appear at County Equalization. Ms. Keney stated Corene Vaughn's concern has been addressed and corrected by the Tax Office and Katie Werner's concerns will be addressed by the Tax Office.

CRYSTAL TOWNSHIP

Camburn Shephard on behalf of Jane Shephard (07-1760000, 07-1770000, 07-1790000, 07-1800000), asked if the appeals he made at the township were fixed. Ms. Keney explained if the appeals involved land use they were adjusted, but if they involved soil modifiers they could not be adjusted.

Darren Olafson (07-0290000) was present but did not speak at County Equalization.

Dianne Goodoien (07-1940000) did not appear at County Equalization.

DRAYTON TOWNSHIP

No landowners that appealed at the Township Equalization meeting appeared at County Equalization.

ELORA TOWNSHIP

No landowners appealed at the township meeting. No individuals appeared for County Equalization.

FELSON TOWNSHIP

Bill Wagner (10-2860000) is appealing soil modifiers which were not approved by the Commission or State Supervisor of Assessments.

Randall & Marion Wagner (10-3420010, 10-0320000, 10-3130000, 10-3270000, 18-2760010, 18-2720000) did not appear at County Equalization. Note that two of these parcels are located in Neche Township (18-2760010 & 18-2720000).

GARDAR TOWNSHIP

Mark Myrdal (11-0640000, 11-2090000, 11-2100000, 11-2180000) is appealing soil modifiers which were not approved by the Commission or State Supervisor of Assessments. Mr. Myrdal asked how absentee landlords would have the ability to appeal their parcels.

Robert Olgeirson, Gardar and Thingvalla Township resident, asked why numbers differ on the soils assessment sheets versus the Notice of Increase paperwork. A parcel number was not included in the Gardar Township Equalization minutes.

Naomi Myrdal stated she has parcels she would like to appeal, however there is no mention of Naomi appealing at the Gardar Township Equalization meeting.

Sharon Laxdal (11-1860000, 11-0970000) is appealing soil modifiers and is requesting the Commission reconsider soil modifiers for tax year 2024.

Don Heuchert asked if a meeting could be scheduled with the State Supervisor of Assessments regarding the issues in Pembina County. Mr. Heuchert did not present any parcel numbers to be appealed at the Gardar Township Equalization meeting. Ms. Keney will reach out to the state and see what dates would work for them to meet with Pembina County.

Camburn Shephard (11-3120000, 11-3080000, 11-3120000) is appealing soil modifiers.

Curtis Olafson and Darren Olafson (11-0110000, 11-0080000) are appealing soil modifiers. Mr. Olafson cited NDCC 57-12-01.

Travis Bell (11-0140000, 11-0130000, 11-0150000) is requesting land use adjustments but did not appear at County Equalization. Ms. Keney stated the Tax Office would be able to make the adjustments since he is requesting a land use adjustment.

Rosemarie Myrdal (11-1730000, 11-1760000, 11-1790000, 11-1910000, 11-1940000, 11-1950000, 11-2010000, 11-2030000, 11-2060000, 11-2120000, 11-2190000, 11-2940000) is appealing soil modifiers. Ms. Myrdal did not appear at County Equalization.

HAMILTON TOWNSHIP

No appeals were presented at the township meeting. No individuals appeared for County Equalization.

JOLIETTE TOWNSHIP

Ted Juhl discussed flood soil modifiers which were not approved by the County or State Supervisor of Assessments. No specific parcels were presented in the Joliette Township Equalization minutes.

Charlie Hart discussed flood soil modifiers. No specific parcels were presented in the Joliette Township Equalization meeting minutes.

LAMOURE TOWNSHIP

No appeals received at the township meeting. No individuals appeared for County Equalization.

LINCOLN TOWNSHIP

Ted Juhl discussed flood soil modifiers. No specific parcels were presented in the Lincoln Township Equalization minutes.

LODEMA TOWNSHIP

Carmen Augustin, Lodema Township Assessor, explained the procedures for appeals. No appeals were presented at the Lodema Township Equalization meeting. No individuals appeared for County Equalization.

MIDKAND TOWNSHIP

No appeals received at the township meeting. No individuals appeared for County Equalization.

NECHE TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

PARK TOWNSHIP

Loren Estad, Park Township Clerk, representing Park Township stated the Park Township Equalization Board approved a 5% increase over 2022 valuations and approved soil modifiers. Ms. Keney stated if the concerns were land use adjustments they could be reviewed, but soil modifiers were not approved.

Carmen Augustin, Park Township Assessor, discussed the Notice of Increases sent out by the Tax Office not being sent in a timely manner.

Allen Anderson (19-0010000, 19-0020000, 19-0030000, 19-0050000, 19-0160000, 19-0170000, 19-0660000) did not appear at County Equalization.

Roger Olafson (19-1090000, 19-1100000, 19-1590000, 19-1600000) was in attendance but did not speak at County Equalization.

Curtis Olafson (19-1580000) did not appear at County Equalization.

Darren Olafson (19-1630000) was in attendance but did not speak on this specific parcel.

PEMBINA TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

ST JOSEPH TOWNSHIP

Bill Wagner (21-0580000, 21-0600000) is appealing soil modifiers.

Dorothy LaCoste (21-1420000) questioned the valuation on the parcel. Ms. LaCoste did not appear at County Equalization.

ST THOMAS TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

THINGVALLA TOWNSHIP

Robert Cox discussed the increase on her property in Thingvalla Township but did not state a parcel number and did not appear at the township meeting. Her concern is not for now, but is wondering what will happen in the future.

Darren Olafson stated Thingvalla Township Equalization is recommending the Commission retain the 2022 valuations or do a 5.25% increase on the 2022 valuations. Zelda Hartje, Thingvalla Township Assessor, stated the townships are looking for a County Equalization decision so they can appeal at the State Board of Equalization.

Camburn Shephard is appealing soil modifiers and wants to know what the Board's decision will be so he can prepare for State Equalization. Camburn stated each parcel needs to be addressed separately.

Don Heuchert stated the Board has to either follow the NDCC or throw everything out.

Roger Olafson (23-1060000, 23-1080000, 23-2050000, 23-2060000) is appealing soil modifiers. Mr. Olafson was present but did not speak at County Equalization.

Olafson Brothers (23-2910000, 23-2910030) is appealing soil modifiers but did not appear at County Equalization.

Dale Anderson (23-0170000) is appealing soil modifiers but did not appear at County Equalization.

Dennis Biliske (23-2030010, 23-0130000) is appealing soil modifiers but did not appear at County Equalization.

Darren Olafson (23-1150000, 23-1930000, 23-1950000) is appealing soil modifiers. Mr. Olafson was present but did not speak on this specific parcel.

Curtis Olafson (23-2950000, 23-2960000) is appealing soil modifiers but did not appear at County Equalization.

Waldemer Melsted (23-2420000) is appealing soil modifiers but did not appear at County Equalization.

Robert Olgeirson (23-2600000, 23-2630000, 23-2640000, 23-2650000, 23-2750000) is appealing soil modifiers. Mr. Olgeirson was present but did not speak at County Equalization.

Rick & Elma Hannesson (23-2150000) are appealing soil modifiers but did not appear at County Equalization.

Judith Geir (23-2330000, 23-2350000, 23-2370000, 23-2380000, 23-2590010, 23-2610000) is appealing soil modifiers but did not appear at County Equalization.

Catherine Booth (23-0910000) is appealing soils modifiers but did not appear at County Equalization.

John Hjaltalin (23-1330000) is appealing soil modifiers but did not appear at County Equalization.

WALHALLA TOWNSHIP

No appeals presented at the township meeting. No individuals appeared for County Equalization.

Ms. Keney is recommending the 10% valuation reduction for access on all residential properties approved by Pembina Township be denied due to the lack of information Ms. Keney is recommending the original valuations presented by the assessor be implemented.

Ms. Keney is also recommending no changes for residential and commercial properties in the townships since Pembina County is within the required tolerance levels. Since Pembina County is above the tolerance level on agricultural land Ms. Keney is recommending a 5% decrease across the county on all agricultural land, which would put Pembina County at 96% and within the required tolerance levels.

Commissioner Otto asked if the 5.25% increase over the 2022 valuations, recommended by several landowners, would bring us in compliance. Ms. Keney stated it would not bring us into compliance with the state since Pembina County would not be implementing the Productivity Index required to determine soils valuations.

Commissioner Doyle requested Ms. Keney contact the State Tax Office to set up a meeting as soon as they would be available.

Carmen Augustin feels the consensus of everyone is that things are not equal. Carmen stated this will take some time, possibly 3 -4 years to get things on track and asked that everyone realize all changes will not happen overnight.

Darren Olafson discussed the 5.25% increase recommended by NDSU over the 5% decrease on the 2023 valuations. Mr. Olafson asked what percentage would bring the county into compliance. Mr. Olafson stated that moving forward the county needs to take into consideration there is more to valuing property than just the Productivity Index.

Commissioner Otto stated he feels the increase is due to Pembina County not implementing the soils valuations over the past three years. Ms. Keney stated the

implementation of the new Productivity Index valuing system is also a reason for the increase.

Dave Moquist feels the problem is not so much the valuations, but equalization. Mr. Moquist feels this is due to the lack of soil modifiers.

Darren Olafson discussed township equalization meetings and stated he feels the reason for the major increases are due to the lack of soil modifiers.

Keith Kiner discussed the need of soil modifiers instead of using only the Productivity Index.

Discussion followed on soils modifiers and the Soils Committee. Ms. Keney stated she plans on working with the Soils Committee to set guidelines for soil modifiers to be used fairly and equitably throughout the county.

Motion made by Blaine Papenfuss to decrease agricultural land valuations by 5% across the entire county and get the Soils Committee onboard for 2024. Second by Laverne Doyle. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss– yes; Darin Otto - no. Motion carried.

Motion made by Laverne Doyle and seconded by Blaine Papenfuss to deny the Pembina Township request for a 10% valuation reduction for access on all residential properties. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss– yes; Darin Otto - yes. Motion carried.

Motion made by Darin Otto and seconded by Blaine Papenfuss to not increase the residential or commercial valuations in the townships since Pembina County is within tolerance levels. Roll call vote: Jim Benjaminson – yes; Laverne Doyle – yes; Blaine Papenfuss– yes; Darin Otto - yes. Motion carried.

Commissioner Doyle requested Ms. Keney get a meeting set up with the county and Soils Committee as soon as possible.

Camburn Shephard asked if a decision was made on his appeals since he did not hear his parcels listed. Ms. Keney stated she has reviewed his parcels and the majority of his requests were dealing with soil modifiers, however one parcel was fixed because it was a land use adjustment. Camburn is asking if the Commission rejected all of the appeals in the township. Mr. Shephard feels each parcel needs to be reviewed and a decision needs to be made so he knows if he will need to appeal at the State Equalization meeting.

Carmen Augustin stated all landowners that appealed at the township equalization meeting must be present at County Equalization to appeal.

Discussion followed on the individuals that have already left the meeting. Those individuals should be notified prior to reviewing individual parcels. Ms. Keney will reach out to those individuals letting them know they must return to present their appeals.

Motion made by Darin Otto and seconded by Blaine Papenfuss to recess County Equalization until Friday, June 9, 2023 at 9:00 AM to review township appeals. All voting in favor; motion carried. Meeting recessed at 11:26 am.