

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

## PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

FRIDAY, JUNE 9, 2023

9:00 AM

Pembina County Board of Equalization reconvened at 9:01 AM in the Commissioner's Meeting Room of the Courthouse to hear appeals presented at the local Township Equalization meetings.

Chairperson Benjaminson called the meeting to order at 9:01 AM.

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

Lisa Keney, County Assessor, Zelda Hartje and Carmen Augustin, Certified Assessors, States Attorney Garret Fontaine, Human Resource Director Konor Parker, Samantha Diemert and Samantha Weeks also in attendance. Public attendance by: Merton Beaudrie, Jane & Jeff Stevenson, Darren Olafson, Roger Olafson, Ted Juhl, Randall Emanuelson, Curtis Christenson, Naomi Myrdal, David Moquist, Don Heuchert, Randy & Marion Wagner, Bradley Schuster, William Wagner, Kaysie Wagner, and Camburn Shephard.

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 any grievance based on soil modifiers will likely be rejected. 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.

Lisa Keney, County Assessor, presented the listing of parcels for each township. Lisa stated the appeals would be heard by township. Chairperson Benjaminson will read each township's Equalization Minutes, making note of each parcel listed.

### **AKRA TOWNSHIP**

Jeff Stevenson (01-1320000, 01-0480000, 01-0420020, and 01-0420000) is appealing the following parcels because of the value and unequal valuation. Mr. Stevenson is asking why the Commission chose to add the Watershed Easement program to the land use modifiers but does not have all programs offered as land use adjustment. Jeff would like to see all programs added to the land use adjustment listing to equalize all

programs. Motion made by Blaine Papenfuss to deny the appeal and have Jeff appeal at State Equalization. Motion fails due to lack of a second. Discussion followed.

David Cook (01-1300000, 01-0120000, 01-0710000, 01-0200000, 01-0180000) is appealing the following parcels because of value and unequal valuation. Mr. Cook did not appear at county equalization.

Motion made by Andrew Cull and seconded by Blaine Papenfuss to deny Akra Townships request to reject the 2023 Ag Land increases and the lack of soil modifiers, reject the motion to use 2022 ag land values and add a 5.25% increase to the 2022 valuation and to deny David Cook's appeal. Roll call vote: Jim Benjaminson – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried.

Motion made by Andrew Cull and seconded by Blaine Papenfuss to have Jeff provide further information to the Tax Department for review. All voting in favor; motion carried.

### **ADVANCE TOWNSHIP**

Carmen Augustin, Advance Township Assessor, and Merton Beaudrie (02-0110000, 02-0120000, 02-0200000, 02-0210000, 02-0220000, 02-0230000) is appealing due to the Notices of Increase not being provided according to 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.

Due to Commission approval to use the 2023 valuations and several email requests to the local assessors for dates of the Equalization Meetings and information not being received in a timely manner the county was unable to send the Notices of Increase in a timely manner.

Motion made by Darin Otto to revert the valuations on the above parcels to the previous year's valuations due to the Notices of Increase not being provided in a timely manner. Second by Andrew Cull. All voting in favor; motion carried.

### **BATHGATE TOWNSHIP**

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

## **BEAULIEU TOWNSHIP**

Motion made by Andrew Cull to deny the decision made by Beaulieu Township to reject the 2023 agriculture land increases due to lack of reason for the increase and lack of soil modifiers, and to use the 2022 land agricultural values and add 5.25% increase. Second by Blaine Papenfuss. All voting in favor; motion carried.

Orlando Rollefstad (04-1810000); Joyce Hanson (04-1600000); and Kelly Johnson (04-2030000, 04-2040005, 04-2560000, 04-2560005 and 04-2580000) are appealing valuations. None of the above mentioned individuals attended County Equalization. Motion made by Blaine Papenfuss and seconded by Andrew Cull to deny the appeals and have these individual appeal at State Equalization. All voting in favor; motion carried.

## **CARLISLE TOWNSHIP**

Scott Gunderson (05-3340000, 05-3320000, 05-2630010, 05-2630000, 05-2760000, 05-2750000) is appealing agricultural land modifiers. Scott did not appear at County Equalization.

Paul Gunderson (05-2030005, 05-2860005) is appealing agricultural land modifiers. Paul did not appear at County Equalization.

Motion made by Blaine Papenfuss and seconded by Andrew Cull to deny the request to use the 2020 values and increase by 5% and to deny all appeals so the individuals can appeal at State Equalization. All voting in favor; motion carried.

## **CAVALIER TOWNSHIP**

Larry DuBois, presenting on behalf of Cindy DuBois, (06-1750000, 06-1760000, 06-1730000) is appealing land use adjustments. Mr. DuBois stated he had attended the Cavalier Township Equalization meeting, who approved his request for valuation changes, and is wondering if the county will approve or deny. Ms. Keney stated that his request was for land use adjustments and after review the parcels have been corrected.

Corene Vaughn (06-4350010) is appealing land use adjustment. Ms. Keney stated that her request is for a land use adjustment and after review the parcel has been corrected. Ms. Vaughn did not appear at County Equalization.

Katie Werner presenting on behalf of Rodney McDonald questioned why they are being double taxed. Ms. Keney stated after review of the parcels the property is NOT being double taxed. Ms. Werner and Rodney McDonald did not appear at County Equalization.

Lynn Ault (06-2310000) is appealing a 30% salinity soil modifier. Mr. Ault did not appear at County Equalization.

Motion made by Blaine Papenfuss and seconded by Darin Otto to deny the request from Lynn Ault so he can appeal at State Equalization. All voting in favor; motion carried.

### **Crystal Township**

Darren Olafson (07-0290000) is appealing the use of Productivity Index to determine agricultural land valuations.

Camburn Shephard, presenting on behalf of Jane Shephard, (07-1760000, 07-1770000, 07-1790000, 07-1800000) is appealing due to lack of reasoning for increases.

Dianne Goodoien (07-1940000) is appealing due to lack of reasoning for increases. Ms. Goodoien did not appear at County Equalization.

Discussion followed from Mr. Olafson and Mr. Shephard. States Attorney Fontaine stated that essentially Mr. Shephard is asking for legal advice and he would need to contact a private attorney to receive that advice.

Motion made by Andrew Cull and seconded by Blaine Papenfuss to deny the appeals of Darren Olafson, Camburn Shephard and Dianne Goodoien due to lack of reasoning given for the increases and deny the motion of Crystal Township to recommend using the 5.25% increase over the 2022 valuations for all ag land in the township and have the individuals appeal to State Equalization. Darin Otto recused himself since he is the Crystal Township Clerk. Roll call vote: Jim Benjaminson – yes; Blaine Papenfuss – yes; Andrew Cull – yes. Motion carried.

Meeting recessed for a short break at 10:20 am. Meeting reconvened at 10:30 am.

Motion made by Darin Otto to recess for 5 minutes to allow the States Attorney time to research NDCC 57-02-27.2 (9). Second by Blaine Papenfuss. All voting in favor; motion carried. Meeting recessed at 10:57 AM.

Township Equalization meeting reconvened at 11:03 AM.

### **DRAYTON TOWNSHIP**

Randall Emanuelson presented on behalf of the township landowners for the following parcels: 08-0010000, 08-0020000, 08-0030000, 08-0030010, 08-0040000, 08-0050000, 08-0060000, 08-0070000, 08-0080000, 08-0090000, 08-0100000, 08-0110000, 08-0110010, 08-0120000, 08-0130000, 08-0140000, 08-0150000, 08-0150010, 08-0160000, 08-0170000, 08-0180000, 08-0180005, 08-0180010, 08-0180015, 08-

0190000, 08-0190010, 08-0200000, 08-0660000, 08-0680000, 08-0690000, 08-0750010, 08-0760000, 08-0760010, 08-0850000, 08-0870000, 08-0870010, 08-1220000, 08-1220010, 08-1440000, 08-1870005, 08-1880000, 08-1890000, and 08-1890010

Discussion followed from Brad Schuster, Camburn Shephard, and Randall Emanuelson.

Carmen Augustin stated she had all of her Notices of Increase mailed to the townships she assesses for by March 15, 2023 so they would be received in a timely manner.

Motion made by Darin Otto to recess for five minutes to allow the States Attorney time to research if the county could apply soil modifiers at this time. Per Ms. Keney, NDCC 57-02-27.2 (9) states the soil modifiers must be approved by the State Supervisor of Assessment before February first of each year. Second by Blaine Papenfuss. All voting in favor; motion carried. Meeting recessed at 10:52 AM.

Meeting reconvened at 11:03 am. After reviewing NDCC 57-02-27.2 (9), States Attorney Fontaine stated since soil modifiers were not approved by the county to send to the State Supervisor of Assessment for approval by February first the county would not be able to apply soil modifiers at this time.

Roger Olafson, Thingvalla Township, relayed a story from the North Dakota Township Officers Association President from Ward County pertaining to tax equalization.

Motion made by Darin Otto to revert back to the 2020 values and add the percentage required to the 2020 values to have Pembina County be at 93% which would be within the tolerance set by the state. States Attorney Fontaine advised the Commission wait to make a decision until he can complete research on the subject. Commissioner Otto rescinded his motion.

Motion made by Darin Otto to recess the Township Equalization meeting until 4:00 pm on Monday, June 12, 2023. Second by Andrew Cull. Roll call vote: Jim Benjaminson – yes; Blaine Papenfuss – yes; Darin Otto – yes; Andrew Cull – yes. Motion carried. Discussion followed. Meeting recessed at 11:23 AM.