

Pembina County Soils Committee

December 5, 2022 9:00 AM

Farmer's Room~ Pembina County Courthouse

SOILS COMMITTEE MINUTES:

A regular meeting of the Pembina County Soils Committee was held on Monday, December 05, 2022 at 9:00 a.m. in the Farmer's Room of the Pembina County Courthouse. **Members Present:** Camburn Shephard, Brad Schuster, Joel Smith, Nick Heuchert (Alternate), Curtis Christenson (Alternate) **Others Present:** Tax Equalization Director, Mikka Willits, Deputy Tax Director/GIS Specialist, Lisa Wieler, Pembina County Assessor, Lisa Keney, Commissioner, Jim Benjaminson, Dave Moquist, Kaylyn Dalsted

Member's Absent: Bill Gunderson, Robert Vivatson

Meeting was called to order by Chairman, Camburn Shephard at 9:03 a.m. Minutes from the October 31, 2022 meeting were read and approved.

Ms. Willits mentioned that the Commission reappointed Nick Heuchert, Robert Vivatson, and Joel Smith whose terms expire December 31, 2022. Terms went from a 2 year to a 4 year term. Ms. Willits reminded those members who were reappointed that they need to see Linda Schlittenhard, Auditor.

Mr. Shephard presented a 2009 flood map to the Soils Committee Members and mentioned he had spoken to Ed Sevigny (Walsh County Tax Director) regarding the modifiers used in their County. Mr. Shephard feels a 10% flood discount should be applied to parcels along all the rivers in Pembina County. Mr. Christenson and Mr. Schuster expressed their concern regarding "river back up" on those parcels which lie along the river from Drayton to Pembina and west. Several soils members mentioned they felt that a possible modifier (based on lidar maps from LuAnn at the Water Resource Board) should be applied to those parcels which are affected by flooding. Ms. Willits mentioned that it appears the committee is referring to areas that are FREQUENTLY flooded, which is already accounted for in the NRCS Soil Survey PI. What was previously discussed was OCCASIONAL flooding which was referenced on the map created by Houston Engineering. The Soils Committee feels that map does not include all of the areas affected. Mr. Schuster mentioned using a crest level of approximately 43 ft. to determine which parcels would be affected. Ms. Willits mentioned that even with a modifier the certified acres and PI would remain the same. She also explained that when a modifier is applied how it becomes a "Tax Shift" to the other land owners. Discussion was held. Mr. Smith mentioned using a map with the highest flood levels over the past 10 years as the one Mr. Shephard provided was already 13 years old. Mr. Shephard felt the 2009 map was a good starting point along with local knowledge. Mr. Heuchert feels they should concentrate mainly on the Pembina and the Red Rivers. Ms. Willits mentioned the Inundated Land Applications (from the State) are

used in Grand Forks County and believes land owners should provide documentation to receive the discount in case of an audit. Ms. Willits reminded them that modifiers need to be approved by the Commission as well as the State along with details on how they will be determined and applied. Mr. Schuster made a motion to apply a 10% flooding discount to all rivers in Pembina County. Mr. Christenson seconded the motion. Mr. Christenson rescinded his motion. Motion did not carry. Further discussion was held. Mr. Schuster made a motion to give a 10% discount to those parcels along the Red and Pembina rivers based on the 2009 flood map with soil committee input. Mr. Christenson 2nd the motion. All members in agreeance.

Mr. Shephard mentioned that Walsh County gives a 20% reduction for rocks. Ms. Wieler and Ms. Keney expressed their concerns as the rock piles are already reduced to waste (\$55.00/acre) on the soil cards. Mr. Heuchert mentioned applying the 20% discount to every soil type within a parcel except for those acres that have already been adjusted to waste. Ms. Willits mentioned that Walsh County uses Sidwell to adjust all of their parcels for them, while Pembina County does not currently have this software and all parcels need to be adjusted manually. Mr. Schuster made a motion to apply a 10% tax deduction on the entire parcel based on soils committee recommendations. Mr. Smith 2nd the motion. All members in agreeance.

Mr. Shephard mentioned that Walsh County applies a 30% salinity modifier. Ms. Willits mentioned again that in Walsh County, approval is based on the land owner filling out an application with the County Tax Director. It was also mentioned by Ms. Willits that saline is already adjusted in the PI. Discussion was held. Mr. Heuchert made a motion to apply a 30% tax deduction for saline based on the owner filling out an application and providing documentation for approval with the County Equalization Office. Mr. Christenson 2nd the motion. All members in agreeance.

Ms. Keney asked if they asked Ms. Dalsted if she had any questions or concerns. Ms. Dalsted stated she was there to see how the process works.

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

Meeting was adjourned at 11:00 a.m.

Secretary for Tax Equalization Office

Soils Committee Chairman

