

PEMBINA COUNTY BOARD OF EQUALIZATION PROCEEDINGS

TUESDAY, JUNE 2, 2026

1:00 PM

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

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

Roll call: Patrick Hardy, Scot Becker, Blaine Papenfuss, Darin Otto, Andrew Cull. A quorum was declared.

Also in attendance were Lisa Keney, Tax Director; Jessica Guciardo, Cory Mortensen, Interim Sheriff; Zelda Hartje, Carmen Augustin.

City equalization meeting called to order at 1:00 PM.

Chairperson Hardy 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

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 the assessors, auditors, cities, and townships for all of their hard work and dedication throughout the year. In North Dakota, property valuations for residential and commercial properties are required to be between 90% - 100% of market value. This standard means that assessed property values should, on average, be within 10% of actual market value and reflects how closely assessed values align with current sale prices. This year, assessors were also required to mail assessment notices directly to property owners. The Pembina County Tax Equalization Office mailed approximately 5823 Notices of Real Estate Assessments on behalf of the assessors. Lisa gave a special thank-you to Jessica for all her work on the mailings. As of May 27, 2026 they were still waiting on postage payments from the City of Neche and Pembina Township for those mailings.

Approximately 1631 applications were received for the Primary Residence Credit for 2026. The credits will be reflected on the 2026 property tax statements. Based on the applicable mill rates, depending upon the jurisdiction, the PRC is expected to reduce approximately \$105,000.00 to \$150,000.00 in taxable True and Full Value.

Prior to adjustments being made in 2026, our median ratio from the Sales BX on residential property prior to the assessment period was at 84.7% and commercial property was at 87.9%.

The total beginning valuation for residential property prior to adjustments made by township and city boards of equalization, was \$270,182,404.00. After all adjustments, including supplemental changes, final valuation was \$291,599,819.00 which is an increase of 7.92%. This puts Pembina County within tolerance at 90.9%. All percentages provided are rounded.

The total beginning valuation for commercial property prior to adjustments by township and city boards of equalization was \$163,315,939.00. After all changes, including supplemental adjustments, the final valuation was \$167,966,416.00 which is an

increase of 2.84%. This puts Pembina County out of tolerance at 89.4%. Lisa recommended a 3 percent increase for all commercial property except for the City of Drayton as their valuations already reflect the 3 percent increase by the assessor at the city level. If the overall commercial valuation, excluding the City of Drayton, is increased by 3%, the final valuation would be approximately \$172,000,350.00, bringing the county within tolerance at 91.6%. Please note that all percentages provided are rounded.

The average value per acre for all agricultural land was \$1,247.97, as calculated by the Agribusiness and Applied Economics Department at North Dakota State University. The average value per acre in Pembina County was \$1,209.94 reflecting a decrease of 3.04%. This puts Pembina County within tolerance at 96.95%.

In 2025 there were 183 applications that qualified for the Homestead Credit Program. The state did audit Pembina County this year. She had to provide samples to the state. As of April 29, 2026, we have received 162 qualifying applications. There are also 63 veterans enrolled in the Disabled Veteran's Credit Program.

Motion by Blaine Papenfuss and seconded by Scot Becker to approve all the work that was submitted by the tax director with the 3 percent increase for all commercial property with the exception of the City of Drayton. Discussion followed. Roll call: Patrick Hardy, yes; Scot Becker, yes; Blaine Papenfuss, yes; Darin Otto, yes; Andrew Cull, yes. Motion carried.

Commissioner Hardy moved into the Township equalization meeting at 1:11pm, June 2, 2026.

Chairperson Hardy 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 Advance Township.

ADVANCE TOWNSHIP

No individuals appeared from Advance Township.

BATHGATE TOWNSHIP

No individuals appeared from Bathgate Township.

BEAULIEU TOWNSHIP

No individuals appeared from Beaulieu Township.

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

No individuals appeared from Felson Township.

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

MIDLAND TOWNSHIP

No individuals appeared from Midland Township.

NECHE TOWNSHIP

No individuals appeared from Neche Township.

PARK TOWNSHIP

No individuals appeared from Park Township.

PEMBINA TOWNSHIP

No individuals appeared from Pembina Township.

ST JOSEPH TOWNSHIP

No individuals appeared from St Joseph Township.

ST THOMAS TOWNSHIP

No individuals appeared from St Thomas Township.

THINGVALLA TOWNSHIP

No individuals appeared from Thingvalla Township.

WALHALLA TOWNSHIP

No individuals appeared from Walhalla Township.

Tax director Keney stated she wanted to note that she did attend quite a few of the equalization meetings and in Akra Township Jeff Stevenson questioned the PI values, but did not address specific parcels in Akra Township. John Langerud questioned parcel 07-1780000 in Crystal Township regarding land uses. This parcel has been adjusted for land uses already and the PI of the soil can be questioned through NRCS. The card showing the adjustment is included in the packet everyone in attendance received.

The total beginning valuation for residential property prior to adjustments made by township and city boards of equalization, was \$270,182,404.00. After all adjustments, including supplemental changes, final valuation was \$291,599,819.00, which is an increase of 7.92%. This puts Pembina County within tolerance at 90.9%. Please note all percentages provided are rounded.

The total beginning valuation for commercial property prior to adjustments by township and city boards of equalization was \$163,315,939.00. After all changes, including supplemental adjustments, the final valuation was \$167,966,416.00 which is an increase of 2.84%. This places Pembina County out of tolerance at 89.4%. Her recommendation is to increase all commercial properties 3% with the exception of the City of Drayton because the current values there already reflect the 3% increase completed by the assessor at the city level. . If the overall commercial valuation, excluding the City of Drayton, is increased by 3%, the final valuation would be approximately \$172,000,350.00, bringing the county within tolerance at 91.6%. Please note that all percentages provided are rounded.

The average value per acre for all agricultural land was \$1,247.97, as calculated by the Agribusiness and Applied Economics Department at North Dakota State University. The average value per acre in Pembina County was \$1,209.94, reflecting a decrease of 3.04%. This puts Pembina County within tolerance at 96.95%. She stated to keep in mind that the percentages provided are rounded.

Motion by Scot Becker and seconded by Darin Otto to approve the changes made from all townships as presented and increase all commercial property by 3 percent with the exception of the City of Drayton. Roll call: Patrick Hardy, yes; Scot Becker, yes; Blaine Papenfuss, yes; Darin Otto, yes; Andrew Cull, yes. Motion carried.

Motion made by Blaine Papenfuss to adjourn the meeting. All voting in favor; motion carried. Meeting adjourned at 1:16 PM.

/s/ Patrick Hardy, Chairperson

Pembina County Board of Commissioners

ATTEST: /s/ Melissa Gapp

Pembina County Auditor/Treasurer