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3/15/2023

ND House Agriculture Committee
Room JW327C
State Capitol Building
Bismarck, ND

Dear Chairman Thomas:

We are writing you today in support of **SB 2279** and would like a **DO PASS** from your distinguished committee. I planned to be in attendance but with weather and community issues around cavalier the last couple days I decided to write and attend virtually tomorrow.

Our Farm(s) and our neighbors have been dealing with Ag storage taxation issues in and around Pembina County for many years now. We have been thru costly abatements, legal challenges, countless meetings, and poorly educated local officials making unfounded determinations within century code. Tax increases because of reclassification to commercial have been steep and unjust. Our neighbor Loren Estad's took the top prize from \$177 to \$31,581. That is a 17,742.4% increase in taxation. We have multiple properties that are owned privately by our farm(s) that are part of our farm plant and those were reclassified commercial with increases surpassing 4300%. We shouldn't have to burden your House Ag Committee with redefining new code, when existing code has worked for years.

We are simply storing our crops grown on our farm(s) for an upcoming market. Some of these commodities include Grains and Potatoes. Potatoes are a perishable commodity and must be properly stored. Also, you must have storage to be a potato producer in North Dakota. The only changes made to our grain or potatoes during storage is water removal from air systems (shrink), dirt, or dockage. Some of this removal of dirt or dockage is done by hand, or mechanical methods like a screener, chain conveyor.

It frustrates me to say that in some of our local county interactions where the Prior States Attorney advised the current PC Tax director and the County Commission that we were making French fries in the warehouses therefore we added value. (I have the Audio File) I'd like to be on record **WE DO NOT PHYSICALLY OR CHEMICALLY MODIFY OUR CROPS, MAKE FRENCH FRIES, OR ANY OTHER KINDS OF MANUFACTURED PRODUCTS.** I think having to actually type that statement out is absurd. It also frustrates me that we tried to rectify this in court beside Loren Estad. The court case

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was “limited in scope to evidence on the record” under (Appellee paragraph) (9) in the PC Tax Directors Testimony. Did we get all the critical facts into the Record? We asked the Prior States Attorney to Get an Attorney General Opinion on some Language in the NDCC about Platted Land to help clarify things. The Pembina County Commission Instructed her by motion and a Vote 3 times to do this. She refused to agree to accommodate the Commission’s request for the record. (Also, on Audio files). We were told a citizen cannot ask for an Attorney Generals Opinion so we asked the Pembina County Commission to ask. The Court case also says “an understanding of the word Platted is needed to move forward with this case” in Paragraph (13)(of the Parcel at issue) also, found in the PC Tax Directors testimony. **The court case only offers that the PC Commission didn’t act arbitrary, capricious, or unreasonable** on their decision with the fact provided. I didn’t define platted as the judge needed, or consider any new information we found or provided after it was filed.

In the last paragraph on PC Tax Directors testimony, she adds that is we decrease the evaluations the burden will fall on the remaining tax payers. Farmers have that square on our backs already. Without us utilizing some of these structures they would fall back to the county for demolition for back taxes. This land was taxed as ag land. The county moved it to commercial. We lost a Court case. We then brought a single cow to graze the grass around the warehouse. (Because the PC Tax Director told the PC Commission anything with cows is AG). The county moved it back to ag land where it sits today. There is no rhyme, reason, or consistency to there application on NDCC.

I truly Hate writing a letter like this but we are at our limits. It would take a novel to describe our experience dealing with this issue. So with all this frustration we ask that clearer heads prevail and help ND farmers utilize the tools necessary to bring our goods properly to market. We need now ever so greater clarity in the Law and Statutes so we are all on a level, well defined playing field. We want to Farm, be good neighbors, and community members. We don’t aspire to be scholars of the Law or the NDCC at every turn.

Sincerely,
Josh Heuchert