

The Barnes County Commission met in regular session Tuesday, July 11, 2006, with all members present.

Kerry Johnson, Highway Superintendent, met with the Commission along with Tammy Sadek and Tory Hunter of the Safety Coalition to discuss matching funding needed to place railroad crossing signals in Stewart Township. The grant will run through the County.

Commissioner Schwehr made a motion, seconded by Commissioner Triebold, to have the County enter into an agreement with the North Dakota Department of Transportation to install railroad crossing signals in Stewart Township, at no cost to the County. Upon a roll call vote with all members voting "yes," motion carried.

Johnson also discussed a request from Chuck Riedman to install a junction sign by his road. No action was taken at this time.

Johnson informed the commission that they are currently chip sealing 19 miles on Highway 21 North.

He also discussed cost share on utilities and maintenance from other entities housed in the Highway Department building.

Commissioner Maasjo made a motion, seconded by Commissioner Berntson, to inform the following entities to include \$1,200.00 in their 2007 budgets as rental expense for shared costs to the Highway Department, effective January 1, 2006: the Weed Board, Zoning Board, Water Board, and Emergency Management. Upon a roll call vote with all members voting "yes," motion carried.

Discussion was held concerning help needed at the Highway Department while Tina Wagner is away for jury duty, and if she is chosen for jury. It was the consensus of the Board to allow Jamie Smith more hours as needed.

Jennifer Fiest, VC-BC Development Corporation Director, met with the Commission with the following requests:

- One-half of the \$15,000.00 to repay the City of Valley City for the County share of the request for the Revolving Loan Fund program through the South Central Dakota Regional Council.

Commissioner Schwehr made a motion, seconded by Commissioner Triebold to approve the \$7,500.00 as requested for the County share of the Revolving Loan Fund. Upon a roll call vote with all members voting "yes," motion carried.

- \$4,000.00, to allow the VC-BC Development Corporation to secure 49 percent ownership in Corporate Adventures.

Commissioner Maasjo made a motion, seconded by Commissioner Schwehr, to approve the \$4,000.00 funding request for the 49 percent ownership investment in Corporate Adventures. Upon a roll call vote with all members voting "yes," motion carried.

- \$156.11 to pay soft costs on the Dakota Renewable Fuels ethanol plant project, and drop the County's \$190,652.25 earmarked obligation toward the plant, which was to have been built in Barnes County.

Commissioner Berntson made a motion, seconded by Commissioner Maasjo, to allow \$156.11 toward payment of soft costs of the Dakota Renewable Fuels ethanol plant project, and to drop the earmarked funding of \$190,652.25 for the project. Upon a roll call vote with all members voting "yes," motion carried.

- \$100,000.00 for continued support and growth of Eagle Creek Software Services in Valley City.

Commissioner Schwehr made a motion, seconded by Chairman Opdahl, to approve the \$100,000.00 funding to the Development Corporation in support of Eagle Creek Software Services. Upon a roll call vote with all members voting "yes," except Commissioner Triebold, who voted "no," motion carried.

Commissioner Schwehr made a motion, seconded by Commissioner Maasjo, to adopt the following as Resolution 8, declaring a burning ban across Barnes County, to be continued until public notification that conditions have changed. Upon a roll call vote with all members voting "yes," motion carried.

Resolution #8: 2006 Barnes County Burn Ban

WHEREAS, Barnes County is under abnormally dry conditions; and

WHEREAS, Barnes County has either sustained or been threatened with rural fires as of this date; and

WHEREAS, all available resources remain committed to protecting life and property; and

WHEREAS, the impact of fires could threaten the health, well-being, and safety of citizens in Barnes County; and

WHEREAS, the cost of response and the inordinate equipment wear may be far in excess of available County resources.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Barnes County Commissioners declare a Burn Ban for Barnes County, North Dakota until further notice. **ANY INDIVIDUAL WHO WILLFULLY VIOLATES THIS BURN BAN IS GUILTY OF AN INFRACTION.**

DATED at Barnes County, North Dakota, this 11 day of July, 2006.
/s/ Harlan Opdahl, Chairman, Barnes County Commission

Commissioner Maasjo made a motion, seconded by Commissioner Triebold, to adopt the following as Resolution 9, declaring a drought emergency in Barnes County. Upon a roll call vote with all members voting "yes," motion carried.

Commissioner Schwehr made a motion, seconded by Commissioner Triebold, to approve the minutes of June 20, 2006, as presented. Upon a roll call vote with all members voting "yes," motion carried.

Theresa Will, City-County Health Director, met with the Commission to present a department update, and to inform them CCHD continues to operate in the black.

Jason Thiel, MIS Director, met with the Commission to discuss damage caused by a recent lightning strike. He also informed the Commission he will purchase a computer for Treasurer's office, which had already been budgeted for. He also requested a County cell phone so he can be contacted in case of emergency.

Thiel also discussed his concerns with the inadequate air conditioning in his office. It was the consensus of the Commission to approve the purchase of a computer for the Treasurer's Office, two air conditioners for his office, and a County cell phone for his use.

Discussion was held concerning moving the Veterans Service Office into the second floor office vacated when the Emergency Management Office was moved to the Highway Department. Social Services would then utilize the current VSO office. It was the consensus of the Board to allow the moves.

Chairman Opdahl recessed the Commission meeting and opened the Roger Triebold abatement hearing. Triebold was represented by attorney John Shockley, and the County by Howard Swanson, who submitted the following minutes of the hearing:

In the matter of the Application for Abatement of the 2004 Real Estate Taxes by Roger and Rochelle Triebold:

The Barnes County Board of Commissioners convened on July 11, 2006 at 1:00 p.m. for the purposes of considering an Application for Abatement for the 2004 Real Estate Taxes by Roger and Rochelle Triebold. Members of the Board of Commissioners present included Harlan Opdahl, chair, Donald Triebold, Rodger Berntson, Dale Maasjo and Cindy Schwehr. Also present were Howard D. Swanson, Special Assistant States Attorney, Edward McGough, Barnes County Auditor, Betty J. Edwardson, Barnes County Tax Director.

Roger Triebold and his attorney, John Shockley were also present.

Chairman Opdahl called the meeting to order. He called on Mr. Swanson to make introductory comments to the Commission. Mr. Swanson reported that he had been appointed as a Special Assistant States Attorney to assist in this matter. He advised the County Commission that this matter had been before them previously but, upon appeal to District Court, had been remanded for the purposes of creating a reviewable record. Mr. Swanson advised the County Commission that they should consider this to be a new hearing and they are not bound by the action taken at the previous meeting. They were to consider all information presented in this hearing, or previously, to assist in making their decision.

The chair then called on Betty J. Edwardson to provide introductory comments. Ms. Edwardson, Barnes County Tax Director, advised that the Commission was considering an application for abatement of taxes for Parcel #03-6450080. Legally described as Lot 8, Block 1, Sunset Point Subdivision, in the west 60 acres of the South Half of the Southwest Quarter of Section 33, Township 142, Range 58, Barnes County, North Dakota. She reported that the true and full value of the property for the year 2004 was land - \$17,400, improvements - \$43,000 for a total of \$60,400. The application requests that the total true and full value for the year 2004 should be land - \$17,400, improvements - \$0.00 for a total value of \$17,400. She reported that the applicant was seeking that the improvements be declared exempt as a farm residence. The application was dated March 10, 2005.

Mr. Swanson commented that he did not believe the dispute was over the valuation of the property improvements but rather whether or not the property is exempt from taxation. He advised that the appropriate statutory provisions included N.D.C.C. §57-02-01, 57-02-08 and 57-02-27. He reported that the commissioners should consider the packet of information provided by Mr. Shockley dated May 30, 2006 as part of the record.

The chair then called upon Mr. Shockley to address the board.

Mr. Shockley told the commission that he believed the evidence would support a finding that the property is agricultural property and therefore exempt. The applicants presented the commission with various documents in support of their application. Mr. Triebold told the commission that his residence is located on Lot 8, Block 1, Sunset Point Subdivision. He told them that he was a farmer and had been farming since high school, approximately 23 years. His wife is not employed outside of the home. Mr. Triebold indicated he paid \$7,500 for Lot 8, Block 1, Sunset Point Subdivision in a purchase from Brad Cruff. He later purchased Lot 7, Block 1, Sunset View Subdivision. He has also purchased two other lots and unplatted property. Some of the acquisitions were deeded by Brad Beehler and Carla Beehler. Mr. Triebold was not aware that the Beehlers were acting as strawpersons for Brad Cruff and that they were not exercising individual control or ownership over the property. Rather, they were acting as agents for Brad Cruff. Mr. Triebold said he was also leasing Lots 1 through 5 in Sunset View Subdivision for \$100.00 a year. The lease is signed by Brad Beehler. Mr. Triebold told the commission he had made hay on the rented property in 2006. His intent was to sell the hay. He also told the commission that in 2006 he purchased eight cow/calf pairs and a bull. They are located in the pasture which is part of the unplatted property.

Mr. Triebold told the commission there was an access road serving Lot 8, Block 1, Sunset Point Subdivision but that he was doing the maintenance on the road himself. Triebold indicated that in addition to the access road there were other improvements including electricity and rural water. Mr. Triebold indicated which lots had homes constructed on them. Triebold said he was not a part of the subdividing or platting of the property.

Triebold indicated he first applied for a tax abatement in December 2003 when he began building the house. The application was considered by the township, the County Board of Equalization and the State Board of Equalization. The application was denied at each body. Triebold applied for a farm residence exemption in December 2003. The farm residence exemption request was considered by the township, the County Board of Equalization and State Board of Equalization. The request was denied at each body. The application for abatement now being considered was dated March 10, 2005. The township recommended denial of the application. The County Board previously denied the application at a meeting held on the 3rd day of May, 2005.

Mr. Shockley told the commission that he did not believe the Triebold property which is the subject of the application for abatement was more than four times the county true and full assessed value. He submitted a report from the North Dakota field office of the USDA with national agricultural statistics. Mr. Shockley said the report was reflective of average market values not necessarily the true and full value as defined by North Dakota statutes.

Mr. Shockley asserted that Mr. Triebold did not know the arrangement between Mr. Beehler and Mr. Cruff. Mr. Shockley then provided the commission with copies of a deposition transcript of Mr. Bradley Beehler. Mr. Shockley asserted that some of the property, not the property described in the application for abatement, however, had been given to Mr. Triebold by Mr. Cruff as Mr. Cruff was "tired of paying taxes on it". Mr. Shockley asserted that the property which is the subject of the application is contiguous to agricultural property used by Mr. Triebold. Mr. Shockley concluded his comments.

Mr. Swanson then asked a series of questions of Mr. Triebold. Brad Cruff represented Mr. Triebold prior to his appointment as States Attorney, including before the township, County Board and State Board of Equalization. In a letter written on August 12, 2004 to Marcy Dickerson of the State Tax Commissioner's office Mr. Cruff wrote that Mr. Triebold was part of a development group that purchased and platted the property although there was no formal partnership agreement or other writings. All transactions were conducted in Brad Cruff's name only. Mr. Triebold said that he was approached by Brad Cruff before Mr. Cruff purchased the property. Mr. Triebold provided money to assist in the purchase of the property which was titled in Brad Cruff's name. Mr. Triebold believed he was assisting Mr. Cruff in acquiring the property for lake property development. At no time has Mr. Triebold ever negotiated terms of a lease or purchase with Brad Beehler. All of his discussions have been with Brad Cruff. Mr. Triebold indicated that Lot 9, Lot 8, Lot 6, Lot 4, Lot 3 and either Lot 1 or 2, Block 1 in Sunset Point Subdivision have improvements on them in the form of homes.

Mr. Triebold does not have a lease on all of the property that he cut hay on. Rather, he simply took it upon himself to cut their grass and hay it. He does have a mowing permit with the Army Corps. No part of platted lots in Sunset Point or Sunset View Subdivision are used for pasture. Mr. Triebold is aware that the access road is dedicated for public use.

Commissioner Schwehr asked for a definition of a strawperson. Mr. Shockley read a definition of a strawperson from Black's Law Dictionary which appears on page 9 of Brad Beehler's deposition. It essentially is a person who acts in name only; a nominal party to a transaction; a front; one who acts as an agent for another; or a person who purchases property for another to conceal the identity of the real purchaser. She also asked what year the home was built. Mr. Triebold indicated he started construction in 2003. In December 2003 he did not own more than 10 contiguous acres. Mr. Triebold indicated that he presently owns 13.4 acres.

Mr. Swanson provided the Commission with a written timeline of various activities relevant to the property in Sunset View and Sunset Point Subdivisions as well as adjoining properties.

Mr. Shockley summarized their position on various issues. He indicated that because Mr. Triebold has subsequently acquired Lot 6, Block 1, Sunset View Subdivision, there is now contiguous property to Lot 8, Block 1, Sunset Point Subdivision, the lot the home is located on, and the agricultural property. That is a change from what the situation was at the time the State Board of Equalization considered their application. He also indicated he believed the statute requires that the present owner be the one platting the subdivision and that Mr. Triebold had not platted the subdivision. Mr. Shockley does not contest the fact that there is improvements including rural water, public roads and electricity.

He disagrees that the topsoil has been disturbed on Lot 8. Mr. Shockley indicates that from the time Mr. Triebold acquired Lot 6 his property should have been classified as exempt agricultural property and it should move forward. Mr. Swanson pointed out that the application before the Board, as well as the application for abatement before the District Court, is limited to the 2004 taxes. There is no application for the year 2005. The township, although having considered the application for 2004, has never had an opportunity to consider the application for 2005 taxes. Lot 6, Block 1, Sunset View Subdivision was acquired on November 2, 2004 by Mr. and Mrs. Triebold. Mr. Swanson pointed out that the deed is dated July 23, 2004 and recorded on November 2, 2004. However, the assessment date was February 1, 2004.

Mr. Triebold admitted that at the time the State Board of Equalization rejected his application for exempt status he did not own Lot 6, Block 1, Sunset View Subdivision.

The Commission discussed whether they could act upon a request to abate 2005 taxes when there is no application before them and the township had not been given an opportunity to consider the 2005 taxes.

Robert Eggert, township appraiser, testified that Lot 8, Block 1, Sunset Point Subdivision was not contiguous to agricultural property on the 2004 assessment date.

B.J. Edwardson testified before the Commission. She described Lot 8, Block 1, Sunset Point Subdivision as improved residential property owned by the applicant. It is adjacent to Lake Ashtabula and is located on platted property as part of a lakeshore development. Ms. Edwardson distributed documents to the Commission. Ms. Edwardson identified other developed property in this subdivision. She advised that the property is zoned residential and not agricultural. Robert Eggert of the Ashtabula Township confirmed that and added that it is platted as lake lots. Ms. Edwardson reported that the Ashtabula Township Board of Equalization confirmed the decision of the township assessor on April 14, 2004. That was confirmed by Mike Schwehr, the Ashtabula Township Chair. The March 10, 2005 Application for Abatement was filed in a timely manner. Evaluation of the property was based upon a comparable sales approach. The property in question was platted after March 30, 1981 by the owner. It has subsequently been conveyed to Mr. and Mrs. Triebold directly from the platting owner. The property is served by rural water, electricity and is accessed by dedicated public roads. She testified that the topography of Lot 8 as well as Lot 6 and 9, Block 1 of Sunset Point Subdivision have been altered, disturbed or improved into residential units not suitable for agricultural uses. She described the adjacent properties and uses of the property. She also described that as of February 1, 2004 the Triebold home was not located on a tract or contiguous tracts of agricultural land containing 10 acres or more.

Ms. Edwardson testified that the 2004 equalized average true and full value per acre in the county was \$334.99. The sale price of \$7,500 for Lot 8 is more than four times the county average true and full value for 2004. She believes that Lot 8, Block 1, Sunset Point Subdivision is not agricultural property but rather is improved residential lakeside property. She believes that more than four conditions set forth in N.D.C.C. §57-02-01, as outlined in the September 22, 2004 staff report from Marcy Dickerson of the State Tax Commissioner's office, exist. Including: (1) the land is platted by a prior owner; (2) public improvements including electricity, water and dedicated public access roads are in place; (3) topsoil has been removed and topography disturbed to the extent that the residential property (Lot 8) cannot be used to raise crops or graze farm animals; (4) the property is zoned residential rather than agricultural; (5) the parcel is less than 10 acres and is not contiguous to agricultural property; (6) the property sold for more than four times the county average true and full value.

Robert Eggert, Ashtabula Township Assessor, testified that he agreed with the conclusions and findings as stated by Ms. Edwardson. She went on to state that any subsequent purchases after February 1, 2004 does not affect the classification of property as the assessment date of February 1, 2004.

Robert Eggert testified that Brad Cruff told the township board of supervisors that all owners paid \$15,000 for the lots except Mr. Triebold who was sold the property for \$7,500 because he was part of the consortium of developers. He said there is simply no question that this is lakeside residential development, not agricultural property. Mr. Eggert said there is no fencing in Sunset View Subdivision at all and no fences on Lot 6 or 7, Sunset Point. The township inspected the property on July 6, 2006. At that time there had been no haying undertaken.

Mr. Triebold reported that he has no other cattle except that purchased in 2006.

Mike Schwehr of the Township Board of Supervisors confirmed that Brad Cruff reported to the township that Mr. Triebold received a reduction in sales price to \$7,500 because Mr. Triebold was part of the developers.

Ms. Edwardson went over the history of the application for relief for the Board of Equalization at the township, county and state levels. Ms. Edwardson reported that the property has been approved for a new home exemption of up to \$75,000 for newly constructed homes in 2004 and 2005. She reported that the true and full value of residential lots near or adjacent to Lake Ashtabula range in value from \$4,500 to \$20,000 and have sold within the range of \$4,500 to \$30,000. Sunset Point Subdivision lots have sold in the range of \$7,500 to \$15,000 and have been assessed at true and full value between \$7,500 and \$17,500. She believes the range of sales prices and range of assessments of true and full value reflect the size, location and topography of the property and are reflective of the market values as of the assessment date. She also reported that the information that she provided to the Commission and Mr. Triebold regarding the average true and full value in Barnes County had been certified by NDSU and reflects values equalized for Barnes County. She provided a copy of a report completed on July 3, 2006 to the Commission. Ms. Edwardson responded to questions from Mr. Shockley. She stated that the land was platted by Brad Cruff and Brad Cruff was the seller of the land to Mr. and Mrs. Triebold. She further believes that the area has assumed a residential urban neighborhood type atmosphere. She also reports she believes even in 2006 Lot 8, Block 1, Sunset Point Subdivision is still residential property and not agricultural.

Mr. Swanson and Mr. Shockley disagreed as to whether N.D.C.C. §57-02-01(01) requires the current owner to have been the platting party. Mr. Swanson reported that the State Tax Commission takes the position that the current owner does not have to be the platting party and this is stated in materials presented to the State Board of Equalization when it earlier considered the Triebold matter.

Mr. Shockley stated that they do not believe the first factor of the statute exists. They do not contest the improvements including sewer, water, streets, being in place. They contest that topsoil has been removed or topography disturbed to the extent the property could not be used to raise crops or graze farm animals. They do not dispute that the property is zoned residential. They dispute that the property has assumed an urban atmosphere because of development on three or more sides. He takes the position that Lot 8, while less than 10 acres, became contiguous to more than 10 acres of agricultural property later in 2004. He contends that all of the property is required for \$7,500 even if it was acquired by separate deeds at various dates. The transactions were not a single transaction but rather were a series of separate transactions. In response to a question by the chair, it was reported that each of the lots in Sunset Point Subdivision have individual rural water shutoffs. (Curb stops). It was reported by Commissioner Berntson that rural water is accessible to both subdivisions. It was reported that each of the lots in Sunset Point Subdivision were one acre lots. Sunset Point and Sunset View, as well as unplatted property, are all zoned residential. It was also reported that there are restrictive covenants on Sunset Point Subdivision restricting the use of the property which generally precludes raising of livestock, poultry, etc.

In response to a question by Chair Opdahl, Mr. Triebold indicated that he had not intended to file for agricultural exemption when he purchased the property but later decided to do so. No cattle has been allowed by Mr. Triebold in the Sunset Point or Sunset View Subdivisions.

Mr. Shockley emphasized that the property (Lot 8) was not platted by Mr. Triebold but rather was platted by Mr. Cruff.

Mr. Swanson advised the Commission that they had the ability to determine whether they should consider the 2005 real estate taxes, however, he advised that it may be appropriate to allow the township to consider it and make a recommendation. Mr. Shockley stated that he would like the Commission to act upon the 2005 matter so that both tax years could be consolidated for potential appeal to district court. Mr. Shockley also asked that the Commission make a determination that the property is exempt for all years after 2005.

The Commission took a short recess.

The Chair reconvened the hearing.

Mr. Shockley indicated that he would waive on behalf of his clients any procedural objections to the County Commission considering a tax abatement for 2005.

Mr. Swanson indicated that he had drafted proposed Findings and Conclusions for the Commission's consideration. He distributed the draft Findings and Conclusions and then explained each of the paragraphs to the Commission. (47 Findings) Mr. Swanson then reviewed the draft and proposed Conclusions and discussed each one of them for the Commission. (9 Conclusions). Mr. Swanson then discussed the proposed Order regarding the Application for Abatement for the 2004 Real Estate Taxes submitted by Roger and Rochelle Triebold. Mr. Swanson indicated that the Commission was free to reject the entire draft document or to modify it in any regard. Mr. Swanson suggested certain modifications to be made to the draft document.

Chair Opdahl asked whether Mr. Shockley had any comments with respect to the proposed Findings and Conclusions and Order for the 2004 real estate taxes. Mr. Shockley did not.

Commissioner Maasjo moved to adopt the Findings, Conclusions and Order with changes recommended by Mr. Swanson. Commissioner Berntson seconded the motion. A roll call vote was called. All Commissioners voted in favor of adopting the Findings, Conclusions and Order with amendments as suggested. No Commissioners voted in opposition. The Board confirmed that they were adopting the amended Findings, Conclusions and Order and denying the Application for Abatement of 2004 Real Estate Taxes for the reasons set forth in the Findings, Conclusions and Order.

Mr. Swanson indicated that if they wished to act upon the 2005 application, based upon the waiver made by the applicants and their attorney, they could do so. The Commission discussed whether the applicants could complete an application for the 2005 taxes. Ms. Edwardson said she believed it was still timely. Ms. Edwardson reported that the township was required to hold a hearing before making a recommendation to the county. The process for abatement hearings and applications were discussed by the Commission and Ms. Edwardson. Township supervisor Mike Schwehr indicated that the township had heard most of the information presented in today's hearing. Commissioner Berntson indicated that the County Commission had generally relied upon townships to make recommendations on various issues and that he believed that option needed to be preserved. Commissioner Maasjo reported that he would like the matter to go to the township before the county acted upon the 2005 application. Commissioner Maasjo moved to decline to act upon the 2005 application for the reason that no written application has been submitted by the applicant and the matter has not been considered by the appropriate township. The motion was seconded by Commissioner Triebold. Following a roll call vote, all commissioners voted in favor of the motion. No commissioners voted to the contrary.

The Commission then recessed for a few moments. The hearing was called back to order. Mr. Swanson distributed the revised 2004 Findings, Conclusions and Order. Each of the Commissioners executed the finalized Findings, Conclusions and Order in concurrence with

the previously made and approved motion. No Commissioners dissented. Mr. Swanson reported that the originally executed Findings, Conclusions and Order would be made part of the record maintained by the County Auditor along with all other materials that were presented today or earlier. Neither Mr. Swanson nor Mr. Shockley had any further matters to be considered by the Board. Commissioner Schwehr moved to adjourn the hearing. Commissioner Triebold seconded. All Commissioners voted in favor of adjournment. The hearing was then adjourned at 4:35 p.m.

The following expenditures were approved for payment for the month of June: **GENERAL FUND:** Ace Hardware \$15.87, American Tower Corp \$1462.32, Linda Anderson \$21.15, Appliance City Radio Shack \$4.61, AT&T Omaha \$26.01, Wanda Auka \$172.50, Barnes Co Hwy Dept \$2387.24, Rodger Berntson 117.90, Bitz Tire & Service \$580.31, CH Carpenter Lumber \$4.07, Cardmember Service \$1133.05, Carquest \$17.96, Cass Co Electric \$39.56, City Lights Supper Club \$53.95, Dacotah Paper \$370.47, Dakota Mailing & Shipping \$58.46, Dakota Plains Coop \$97.82, Decatur Electronics \$563.00, Eagles Nest Bookstore \$30.77, Betty Edwardson \$65.70, Kerstin Ertelt \$54.00, Kimberly Franklin \$293.54, G&K Services \$281.88, Thomas Goven \$75.00, Image Printing \$193.00, Jacobson's Body Shop \$65.00, Ken Jewett \$4.22, K&S Embroidery \$75.00, Kratz Hardware \$385.91, LeEVERS \$10.47, Litchville Bulletin \$122.76, Dale Maasjo \$94.50, Wilbur/Lois McGuire \$90.82, Linda McKenna \$8.33, Mercy Hospital \$182.70, Mid-America Research Chemical \$425.00, MDU \$328.73, ND Assn of Counties \$219.40, ND Newspaper Assn \$79.36, OMB Police Supply \$69.97, Harlan Opdahl \$234.90, Otis Elevator \$91.62, Overn Electric \$175.33, Perkins \$33.00, Postmaster \$243.00, Qwest \$575.00, Reserve Acct \$2000.00, Elizabeth Roorda \$215.10, S&S Auto Electric \$5.25, Servicemaster \$1225.00, Sheyenne Printers \$222.43, Sisters of Mary of the Presentation \$2810.13, S. Central Adult Services \$21.00, Streicher's \$50.00, Stutsman Co \$5000.00, TDS \$389.39, Window Man \$45.00, Thrifty White \$31.23, University Products \$27.01, Valley Auto Parts \$5.99, VC Public Works \$2124.46, VC Times-Record \$668.15, Valley Drug \$59.10, Valley Extinguisher \$343.85, Valley Officeworks \$756.14, Verizon Wireless \$181.53, VFW \$200.00; **CITY COUNTY HEALTH:** Barnes Co Social Services \$126.00, Bitz Tire & Service \$37.73, Central Valley Health \$1247.00, Comfort Inn \$253.00, Comfort Inn \$100.00, Dakota Carrier Network \$539.92, Dakota Central Telecommunications \$49.95, Dakota Plains Coop \$79.15, Marlene Davis \$480.00, Dex Media East \$41.03, Kathy Dietz \$50.00, Foss Drug \$553.24, Julie Hoar \$49.75, Kratz Hardware \$6.99, Tamara Langland \$475.70, LeEVERS \$35.26, Mercy Hospital \$3563.99, Lana Meyer \$69.75, NCS Pearson \$324.00, Pamida \$27.46, Gloria Pesek \$111.77, Becky Pfennig \$60.67, Qwest \$137.95, Rehabcare \$1834.90, Scanhealth \$600.00, Sheyenne Printers \$18.80, Kasey Skalicky \$231.38, TDS Metrocom \$57.51, Paula Thomsen \$647.95, VC Broadcast Ctr \$485.00, VC Times-Record \$488.85, Valley Drug \$2.41, Valley Officeworks \$206.58, Beth Viland \$170.60, Washington School Funds \$500.00, Wick Inv \$300.00; **VETERANS SERVICE OFFICE:** Barnes Co Hwy Dept \$221.24, Sheyenne Printers \$20.50, Stoudt-Ross Ford \$130.96, TDS Metrocom \$19.56, VC Times-Record \$92.00, Valley Officeworks \$24.02; **SOCIAL SERVICES:** Ace Hardware \$16.99, Alltel \$65.57, Barnes Co Soc Serv \$50.00, Lisa Bayley Neurauter \$320.85, Berger Repair \$250.00, Cardmember Service \$159.98, City of Litchville \$152.25, Gwen Coit \$241.60, Comfort Inn \$48.00, Comfort Suites \$160.00, Candice Huss \$410.90, Michelle Klinger \$20.95, Marlo Meikle \$16.99, ND Dept of Human Services \$9479.77, Sheila Oye \$534.25, Jeanne Sexton-Brown \$241.75, Leah Tangen \$3.60, TDS Metrocom \$126.97, Cynthia Unger \$3.60, Valley Auto Parts \$257.99; **COUNTY ROAD & BRIDGE:** Bayshore City Side \$31.98, Butler Machinery \$5406.61, CH Carpenter Lumber \$36.00, Carquest \$816.44, Cummins North Central \$222.65, Dakota Hose & Equipment \$339.04, Dakota Industrial Supply \$132.05, Dakota Plains Coop \$2732.43, Dept of Motor Vehicles \$18.00, Dickey Rural Telephone Coop \$106.36, Inter-community Telephone \$69.63, K&S Carpet Cleaners \$246.24, Kratz Hardware \$38.46, Lakeville Motor Express \$187.04, LeEVERS \$28.76, Mark's Repair \$2500.00, Menards \$69.00, Meritcare \$175.00, Merle Swenson \$150.00, Miller Motors \$20.13, Parts Plus \$1.66, Plains Grain & Agronomy \$2064.02, Powerplan OIB \$8.15, Praxair \$166.50, R&R Petroleum Equipment \$97.33, RJs Plumbing & Heating \$138.23, S&S Auto Electric \$58.98, Jamie Smith \$45.00, Swanston Equipment \$672.16, Sweeney Bros of Fargo \$158.78, TDS Metrocom \$60.18, Todd Wurzer \$88.00, United Rentals Hwy Tech \$51.20, Valley Auto Parts \$1961.25, VC Public Works \$1497.32, VC Times-Record \$95.00, Valley Officeworks \$91.58, Vining Oil & Gas \$4051.32, Tina Wagner \$74.56, Wallwork Truck \$16.95, Zep Mfg \$63.21; **COUNTY PARK:** AP Equipment \$6.05, Bev Anderson \$10.00, Dakota Plains Coop \$743.30, Kratz Hardware \$7.46, Litchville Enterprises \$1.78, Meritcare \$40.00, Mid-American Research Chemical \$50.23, ND Dept of Health \$11.00, ND Dept of Health \$72.00, Parts Plus Auto \$153.41, Pine Country Nursery \$76.00, Plains Grain & Agronomy \$675.00, Rusty Spur Café \$121.44, S&S Auto \$173.80, Smith Farm & Home \$57.20, Waste Mgmt of ND \$144.94; **WEED CONTROL:** ADM Benson-Quinn Rogers \$1050.00, Bitz Tire &

Service \$616.02, Bridgetown Imports \$90.00, Carquest \$49.76, Dakota Plains Coop \$664.28, FEI \$65.28, K&S Carpet Cleaners \$56.00, James McAllister \$377.36, TDS Metrocom \$11.51, UAP Dist \$31,195.00, VC Public Works \$33.88, Valley Officeworks \$2.38, Warne Chemical & Equipment \$61.00; **OASIS & SOCIAL SECURITY:** Cardmember Service \$4982.71, CPU \$1503.74, Information \$451.00, ND Assn of Counties \$649.60, TDS Metrocom \$4.13; **COUNTY AGENT:** Ellen Bjelland \$270.10, GE Capital \$145.55, Randy Grueneich \$150.28, TDS Metrocom \$33.72, The Gardener \$18.00, Valley Officeworks \$32.66; **FARM TO MARKET 15 MILL:** Game & Fish \$140.00; **CORRECTIONS:** Ace Hardware \$8.97, Cable Services \$30.74, Cass Clay \$633.50, Central Business Systems \$86.10, City-County Health Dept \$5019.00, Econ Disposable Supplies \$160.00, Food Services of America \$3597.21, Galls \$405.62, High Plains Water Treatment \$11.00, John's I-94 Tesoro \$29.00, Marketplace \$266.19, Meritcare \$283.00, MDU \$109.58, ND Board of Nursing \$210.00, RJ's Plumbing & Heating \$213.58, TDS Metrocom \$47.92, Thrifty White \$1211.67, VC Public Works \$344.34; **COUNTY BRIDGE:** KLJ \$1399.48; **COUNTY AGENT REVOLVING:** Bloom N Crafts Floral \$22.23, City of Fargo, ND \$125.00, NDSU Ag Communication \$50.00; **COMMUNITY SERVICE:** Duwayne Nicholson \$180.00, Valley Officeworks \$24.00; **LOOSESTRIFE WEED:** Central Dakota Argo \$33.38; **SOIL CONSERVATION:** Barnes Co Soil Conservation Dist \$135.69; **GARRISON DIVERSION:** Garrison Diversion Cons Dist \$135.84; **AIRPORT:** Barnes Co Municipal Airport \$311.30; **911 EMERGENCY FUND:** Dakota Central Telecommunications \$33.00, Dickey Rural Telephone \$267.00, Inter-community Telephone \$150.00, Qwest \$953.55; **STATE FUNDS:** Clerk of District Court \$25.00, ND State Treasurer \$26,126.69; Winter Show: \$359.82; **OLDER PERSONS:** South Central Adult Services \$227.41; **AMBULANCE:** Barnes Co Ambulance \$70.68; **WATER RESOURCES:** Pat Hurley \$157.28, Don Johnson \$21.12, K&S Carpet Cleaners \$112.00, KLJ \$360.00, Jeff McMillan \$38.40; **LIBRARY:** VC Public Library \$168.78; Recorder's **PRESERVATION FUND:** Cass Co Treasurer \$333.00; **CITIES:** Dazey \$153.76, Litchville \$209.45, Nome \$264.21, Oriska \$92.62, Sanborn \$618.15, Sibley \$66.86, Valley City \$20,953.34, Wimbledon \$571.82; **TOWNSHIPS:** Alta \$258.36, Ashtabula \$146.51, Binghampton \$62.39, Brimer \$669.97, Cuba \$81.55, Eckelson \$275.78, Edna \$80.99, Grand Prairie \$78.39, Mansfield \$1415.41, Marsh \$73.86, Noltimier \$165.49, Oakhill \$100.05, Valley \$147.22; **PARK DISTRICTS:** Litchville \$31.09, Nome \$7.66, Sanborn \$24.99, Valley City \$5705.81; **SCHOOL DISTRICTS:** Enderlin \$548.51, Litchville-Marion \$1386.84, Maple Valley \$3440.85, North Central \$5672.02, Valley City \$40,611.62, Wimbledon \$1461.78; **RURAL FIRE DISTRICTS:** Sanborn \$318.06; **HIGHWAY/BYWAY:** VC Area Chamber \$9722.26; **INTEREST FUND:** Barnes Co Treasurer \$43,238.446.

There being no further business to come before the Board, Commissioner Schwehr made a motion, seconded by Commissioner Triebold, to close the hearing and adjourn the Commission meeting. Motion carried.

Edward R. McGough
Barnes County Auditor

Harlan Opdahl, Chairman
Barnes County Commission