

## Prairie Fare: When The Lights Go Out, Keep Food Safe During Power Outages

I must have unplugged the vacuum, I thought to myself when it suddenly stopped working. I walked over to check. The vacuum was still connected. Maybe I blew a fuse.

I flipped on a light switch to go to the basement. The lights didn't work, either.

We were in the middle of our first winter storm of the year. Since my cell phone worked, I learned our home was among about 4,500 homes without power.

I really didn't feel like vacuuming, anyway. I also wasn't looking forward to resetting all the digital clocks in our home.

I hoped the power outage would be brief because I had just shopped for a lot of perishable foods in the refrigerator.

The weather was frigid, so our home would be cooling down. I found our battery-operated lanterns and some candles in case the outage lasted a while. I grabbed a blanket and held a warm dog on my lap.

Unfortunately, my vacuum resumed working within a half hour.

What should you do during power outages, anyway? Let's try a few questions based on U.S. Department of Agriculture (USDA) recommendations.

1. How long will a full freezer hold a safe temperature?
2. How long will a half-full freezer hold a safe temperature?
3. How much dry ice would you need to keep an 18-cubic-foot freezer cold.
4. What are the indications that you can refreeze meat, poultry and seafood?
5. During a power outage, how long will a refrigerator keep food at a safe temperature?
6. Should you taste the food to determine its safety? Why or why

not?

7. Which commonly refrigerated foods are safe beyond a four-hour power outage?

8. What "tools" would be good to have available to help prevent food safety issues and having to throw away food.

Here are the USDA recommendations:

1. A full freezer will hold its temperature for about 48 hours.
2. A half-full freezer will maintain its temperature for 24 hours.
3. Fifty pounds of dry ice will keep an 18-cubic-foot freezer at a safe temperature for two days; however, be sure to wear heavy gloves to protect your hands and avoid putting the dry ice next to food.
4. Meat, poultry and seafood with visible ice crystals are safe to refreeze. You may want to use these foods first, and be sure to fully cook.
5. A closed refrigerator will hold food at a cold temperature up to four hours during a power outage.
6. Tasting food that may be unsafe is not a good plan. When in doubt, throw it out.
7. High-acid foods such as ketchup, mustard, pickles, jams and jellies are typically safe, but they might spoil sooner. Foods such as cut fruit, creamy salad dressing and raw or leftover meat are not considered safe if left in a refrigerator without power for more than four hours.
8. Keep appliance thermometers in your refrigerator and freezer to monitor temperatures, and keep a digital food thermometer to check foods as needed.

When the power returned, I was ready for some comforting soup, but not more vacuuming.

### Smoky Sweet Potato Soup with Bacon

3 slices smoked bacon, chopped  
1 medium red onion, chopped  
2 cloves garlic, minced  
½ teaspoon smoked paprika  
½ teaspoon kosher salt (or substitute table salt)  
½ teaspoon black pepper  
¼ teaspoon cayenne (or to taste)  
Pinch of red pepper flakes (optional)  
3 sweet potatoes, peeled and diced\*

4 cups low-sodium chicken broth  
In a large pot over medium heat, cook bacon. Transfer to a paper towel-lined plate and set aside. In the pot, sauté onions and cook until slightly softened, about 5 minutes. Add garlic and cook until soft and fragrant, around 2 minutes. Season with salt, pepper, smoked paprika, red pepper flakes (if using) and cayenne. Add sweet potatoes and broth. Bring to a boil, then reduce heat to low and simmer until sweet potatoes are tender, 27 to 30 minutes. Blend with immersion blender or transfer to a blender in batches and blend until smooth. Crumble bacon and garnish each bowl.

## Ag Producers Should Do Year-End Tax Planning

Now is the time to consider year-end income tax planning. There have been changes to the tax law in 2025 that agricultural producers should be aware of.

"When tax planning, it is best to start with year-to-date income and expenses, and estimate them for the remainder of the year," says Ron Haugen, North Dakota State University Extension farm management specialist. "Estimate depreciation, and include any income that was deferred to 2025 from a previous year."

Haugen recommends producers try spreading out income and expenses so as to not have abnormally high or low income or expenses in any one year.

Farmers and ranchers have until March 2, 2026, to file their 2025 income tax returns without penalty if they have not made estimates.

Qualified farmers have until April 15, 2026, to file without penalty if they have paid their estimated tax deposit by January 15.

Haugen encourages producers to think about making a deposit by January 15, 2026, if it looks like they will have a tax liability.

"That would give them more time to prepare their return and file on April 15."

Haugen includes tax provisions to take note of:

- Agricultural producers are allowed to use 200 percent declining balance depreciation for 3-year, 5-year, 7-year and 10-year property. A 150 percent declining balance is required for 15-year and 20-year property.
- For most new agricultural machinery and equipment (except grain bins), the recovery period is five years.
- The Section 179 expense has increased. It generally allows producers to deduct up to \$2.5 million on new or used machinery or equipment purchased in the tax year. There is a dollar-for-dollar phase-out for purchases in excess of \$5 million. Equipment must be above 50 percent business use to use Section 179. A net operating loss cannot be generated with a 179-expense election.
- The additional 100 percent first-year bonus depreciation has been reinstated for purchases after January 19, 2025. The rate is forty percent for purchases between January 1 and January 19, 2025. It is available for both used and new property.
- Net operating loss (NOL) carryback rules are in effect. Producers can carry back losses to offset income.
- Like-kind exchanges are not allowed for personal property but are allowed for real property.

Makes five servings. Each serving has 180 calories, 8 grams (g) fat, 8 g protein, 22 g carbohydrate, 3 g fiber and 450 milligrams sodium.

- Income averaging can be used by producers to spread the tax liability to lower income tax brackets in the three previous years. This is done on Schedule J.

- Producers may also use Form ND-1 FA (income averaging) for North Dakota income tax calculations.

Haugen offers these tax planning tips for a low-income year:

- Amortize fertilizer purchases.
- Capitalize repairs. Pick and choose which repairs to capitalize.
- Postpone expenses.
- Do not 179 expense all purchases. Use regular depreciation.

Haugen recommends noting these tax planning items for a high-income year:

- Crop insurance proceeds can be deferred to the next tax year if a producer is a cash-basis taxpayer and can show that normally income from damaged crops would be included in a tax year following the year of the damage. This would include prevented plant insurance payments.

## Proceedings Of The Board Of County Commissioners

### PROCEEDINGS OF THE MOUNTRAIL COUNTY COMMISSIONERS

#### 1. OPENING & ROLL CALL

The Board met in regular session on Tuesday, November 18, 2025 at 9:00 A.M. in the Emergency/Community Room, Mountrail County Courthouse, Stanley ND with Commissioners Trudy Ruland, Jason Rice, Wayne Olson, John DeGroot and Joan Hollekim present. State's Attorney, Wade Enget was present.

Chairman Ruland called the meeting to order. The Pledge of Allegiance was recited.

#### 2. BUSINESS

##### A. AGENDA

Moved by Comm. Rice, seconded by Comm. Olson, to review and approve the agenda as corrected. Upon roll call, all present voted yes. Motion carried.

##### B. MINUTES

Moved by Comm. DeGroot, seconded by Comm. Hollekim, to approve the minutes of the November 4, 2025 meeting as corrected. Upon roll call, all present voted yes. Motion carried.

##### C. FEES

Moved by Comm. Olson, seconded by Comm. Rice, to approve the October Fees for Clerk of Court & Corrections. Upon roll call, DeGroot, Hollekim, Olson, Ruland and Rice voted yes. Motion carried.

##### D. PAYROLL

Moved by Comm. DeGroot, seconded by Comm. Hollekim, to approve the appointed officials time off requests for October. Upon roll call, Rice, Hollekim, DeGroot, Olson and Ruland voted yes. Motion carried.

Moved by Comm. Hollekim, seconded by Comm. DeGroot, to approve the signing of the 2026 NDSU supplemental stipend for salary for Lynnette Vachal, Extension Agent totaling \$20,509. Upon roll call, Olson, Ruland, Hollekim, DeGroot and Rice voted yes. Motion carried.

##### E. QUOTE

Moved by Comm. DeGroot, seconded by Comm. Olson, to approve signing the quote and the purchase of 5 new time clocks from the UKG Kronos System totaling \$18,075. Upon roll call, Hollekim, Olson, Ruland, Rice and DeGroot voted yes. Motion carried.

##### F. PORTFOLIOS

The Board discussed the options of portfolios for department heads. Comm. DeGroot stated that it should be brought up at the Human Resource Advisory Committee (HRAC).

##### G. PRELIMINARY PLAT FOR COULLEE VILLAGE

Moved by Comm. Rice, seconded by Comm. DeGroot, to approve the preliminary plat for Lot 1A & 1B of Block 3 being a re-plat of Lots 1-15 & vacated alleyways of Block 3 within Coulee, ND, located in Governments Lots 3 & 4, Section 2, Township 158N, Range 88W as provided by John Sauber along with the suggested changes as presented by State's Attorney Enget. Upon roll call, DeGroot, Olson, Rice, Hollekim and Ruland voted yes. Motion carried.

##### H. BILLS

Moved by Comm. Olson, seconded by Comm. Rice, to approve the bills totaling \$5,452,083.36 & October 26 through November 8 payroll, checks #20150-20156 and direct deposits #1-171 totaling \$603,428.59. Upon roll call, Ruland, Olson, Rice, DeGroot and Hollekim voted yes. Motion carried. (A complete list of bills is posted on a regular basis on the Mountrail County website @ www.co.mountrail.nd.us under the County Commissioner heading and/or are available for review in the Auditor's Office during normal business hours).

##### I. BOARD CONCERNS

Comm. Olson & Comm. Rice discussed a question that arose during a Job Development Authority (JDA) board meeting. The JDA Board was wondering if it was possible to use funds to go into contract with the University of North Dakota for a Drone training for all Mountrail County schools. State's Attorney Enget stated that it would be allowed under N.D.C.C. 11-11.1-03.

##### 3. APPOINTMENTS SCHEDULED 9:10 A.M.

The board discussed the Home Rule Charter process. Stephanie A Pappa, Auditor will gather all the Home Rule Charters from the established counties.

##### 9:30 A.M.

Chairman Ruland opened the 9:30 A.M. public hearing for the purpose of receiving comments on request filed by Charles S. Ramberg & Roberta Ramberg, Omar Hanson & Janice Hanson, Kristiansand Cemetery Association to close the section line running between Section 32, Township 156 North, Range 94 West (Myrtle Township), and Section 5, Township 155 North, Range 94 West (Unorganized Township) described as follows: beginning at a point on the section line where the SW¼ corner of Section 32, Township 156 North, Range 94 West, and the NW¼ corner of Section 5 in Township 155 North, Range 94 West intersect on the east side of road right of way of 101st Ave SW, thence proceeding due east upon the existing section line a distance of 2,375 feet.

Charles & Roberta Ramberg were present for the hearing. The section line closure was published on October 29th and November 5th. Charles Ramberg stated the reason for the closure is to stop the travel

• A livestock income deferral is available for those who had a forced sale of livestock because of a weather-related disaster. This is a very important consideration for producers that had to sell livestock because of drought. The IRS has two provisions for deferral. The first one is IRC 1033(e) in which a livestock producer who sells more draft, breeding or dairy animals than normal due to weather-related conditions may defer recognition of the gains for up to two years. A disaster declaration is not necessary, but if there is a federal disaster declaration the replacement period is four years. The second provision is IRC 451(g) in which a livestock producer that uses the cash method of accounting can elect to defer for one tax year the income of any qualified livestock sold due to weather-related conditions.

- Prepay farm expenses. Feed, fertilizer, seed and similar expenses can be prepaid. Typically, discounts are received by paying for these expenses in the fall. Producers can deduct prepaid expenses that do not exceed fifty percent of their other deductible farm expenses.
- Defer income to 2026. Crop and

livestock sales can be deferred to the next year by using a deferred payment contract. Most grain elevators or livestock sale barns will defer sales until the next tax year. Producers should be aware that they are at risk if the business becomes insolvent before the check is received and cashed.

- Purchase machinery or equipment. Machinery or equipment purchases can be made before the end of the year to get a depreciation or Section 179 expense deduction in 2025.

- Contribute to a retirement plan such as a simplified employee pension plan, savings incentive match plan for employees or individual retirement account.

Information on agricultural topics can be found in the Farmers Tax Guide, Publication 225. It can be obtained at any IRS office or ordered by calling 800-829-3676.

Additional questions on this topic should be addressed to your tax professional or the IRS at 800-829-1040 or https://www.irs.gov. North Dakota income tax questions can be addressed to the North Dakota Tax Department at 877-328-7088 or https://www.nd.gov/tax.

Project totaling \$17,157,377.80. Upon roll call, DeGroot, Olson, Ruland, Hollekim and Rice voted yes. Motion carried.

#### 3. CR10 & CR11/PROJECT NO. 10(51)23

Engineer Hennessy reviewed the bid opening results for CR10 & CR11 Project No 10(51)23.

Moved by Comm. DeGroot, seconded by Comm. Hollekim, to approve signing the Notice of Award to Martin Construction, Inc for CR10 & CR11 Project No 10(51)23 totaling \$21,654,673.68. Upon roll call, Ruland, Rice, Olson, Hollekim, and DeGroot voted yes. Motion carried.

#### 4. PRAIRIE ROSE GOLF CLUB

Engineer Hennessy received a request from Roger Gjellstad, Prairie Rose Golf Club requesting to borrow a spreader that is not being utilized by the County. State's Attorney Enget recommended a lease agreement and more discussion will be held at the next Commissioner meeting.

#### 5. 2026 SAUBER ENGINEERING SERVICE AGREEMENT

Moved by Comm. Hollekim, seconded by Comm. Olson, to approve signing the Engineering Services Agreement for Preliminary and Construction Engineering with Sauber Engineering for PM2026 Chip Seal. Upon roll call, DeGroot, Rice, Hollekim, Ruland and Olson voted yes. Motion carried.

Moved by Comm. Rice, seconded by Comm. DeGroot, to approve signing the Engineering Services Agreement for Preliminary & Construction Engineering with Sauber Engineering for CR3 Palermo S & Blaisdell Spur Overlay Project. Upon roll call, Rice, DeGroot, Olson, Ruland and Hollekim voted yes. Motion carried.

#### 6. DEBING TWP CULVERT ASSISTANCE

Moved by Comm. Hollekim, seconded by Comm. DeGroot, to approve the township assistance for culverts with Debing Township to be installed on 59th St NW (approximately halfway between 94th & 95th Ave) totaling \$28,074.32 for the County's 75% share. Upon roll call, Ruland, DeGroot, Rice, Olson and Hollekim voted yes. Motion carried.

#### 7. HDR

Moved by Comm. Olson, seconded by Comm. Rice, to approve signing the Amendment to Memorandum of Agreement for Pictometry Aerial Photography to let HDR Engineering utilize for 40th St and CR14 projects. Upon roll call, Rice, DeGroot, Hollekim, Ruland and Olson voted yes. Motion carried.

#### 8. SPILL CLEAN UP 101ST AVE NW AND HWY 2

Engineer Hennessy discussed the proposal from Stealth Energy Group request to leave residual produced water spill contamination in place beneath 101st Ave NW. Sam Oster with Stealth Energy Group stated the spill contamination has been remediated.

Moved by Comm. Rice, seconded by Comm. Hollekim, to approve leaving the residual produced water spill contamination in place beneath 101st Ave NW for the purpose of the road only with the County not liability for any future damages resulting from the spill. Upon roll call, Rice, Ruland, Hollekim, Olson and DeGroot voted yes. Motion carried.

#### 9. 2025 MARCH BID LETTINGS

Engineer Hennessy discussed the email received from RDO Equipment concerning the bid prices for the carbide stinger and the tariff charges affecting those charges.

Moved by Comm. Olson, seconded by Comm. DeGroot, to approve the bid changes for the Stinger Bits from RDO due to tariff as follows: BC1005 quoted at \$15.50 to \$17.50 & BC1004 quoted at \$14.95 to \$17.00. Upon roll call, Hollekim, DeGroot, Rice, Ruland and Olson voted yes. Motion carried.

#### 10. NDDOT

Moved by Comm. Hollekim, seconded by Comm. DeGroot, to approve the signing and the payment to NDDOT for the bridge inspections totaling \$689.19. Upon roll call, Olson, Hollekim, DeGroot, Rice and Ruland voted yes. Motion carried.

#### 11. CR3 PALERMO NORTH

Moved by Comm. Rice, seconded by Comm. DeGroot, to approve the letter to landowners for CR3 Palermo North concerning the additional impact payment. Upon roll call, Ruland, Hollekim, DeGroot, Olson and Rice voted yes. Motion carried.

#### 12. UGPTI

Engineer Hennessy discussed & supplied the Upper Great Plains Transportation Institute (UGPTI) 2025 County Road Needs Study survey.

#### 13. BR10409 – WINTER SUSPENSION

Engineer Hennessy discussed the recommendation of John Sauber, Sauber Engineering for winter suspension for Central Specialties Inc for Structure Replacement Bridge No. 31-104-09.0 Project No. BR10409.

Moved by Comm. Hollekim, seconded by Comm. DeGroot, to approve the winter suspension effective November 3rd for Central Specialties Inc for Structure Replacement Bridge No. 31-104-09.0 Project No. BR10409 with liquidated damages charged for November 1st & 2nd. Upon roll call, Rice, DeGroot, Olson, Ruland and Hollekim voted yes. Motion carried.

#### 4. PUBLIC COMMENT

No one had any comments.

#### 5. ADJOURN

The Board adjourned at 11:14 A.M. to meet in regular session on Tuesday, December 2, 2025 at 9:00 A.M. Accepted and approved this 2nd day of December, 2025.

Trudy Ruland, Chairman  
Mountrail County Commissioner  
Stephanie A. Pappa  
Mountrail County Auditor



Court File No. 31-2025-PR-00167  
IN THE DISTRICT COURT OF  
MOUNTRAIL COUNTY,  
STATE OF NORTH DAKOTA  
In the Matter of the Estate of  
Donald L. Kjosén, Deceased.  
**NOTICE TO CREDITORS**  
NOTICE IS HEREBY GIVEN that the undersigned has been appointed Personal Representative of the above estate. All persons having claims against the said Decedent are required to present their claims within three (3) months after the date of the first publication or mailing of this notice or said claims will be forever barred. Claims must either be presented to Bennett A. Lystad, Vogel Law Firm, 215 30th St N, PO Box 1077, Moorhead, MN 56561-1077, Mark A. Kjosén, 5659 Altitude Dr., Colorado Springs, CO 80918 as Personal Representative of the Estate, or filed with the Court.  
Dated this 8th day of December, 2025.  
/s/ Mark A. Kjosén  
Mark A. Kjosén, Personal Representative  
Bennett A. Lystad (#09425)  
blystad@vogellaw.com  
VOGEL LAW FIRM  
PO Box 1077  
Moorhead, MN 56561-1077  
Telephone: 218.236.6462  
Attorneys for Personal Representative  
First publication on the 10th day of December, 2025.  
Dec. 10, 17, 24, 2025

STATE OF NORTH DAKOTA  
IN THE DISTRICT COURT  
COUNTY OF MOUNTRAIL  
NORTH CENTRAL JUDICIAL  
DISTRICT  
Silver Legacy Contractors, LLC,  
Plaintiff,  
vs.  
Jefferson Smith IV and Waheedee Smith, and all persons unknown, claiming any estate in or lien or encumbrance upon the property described in the complaint,  
Defendants.

Civil No. 31-2025-CV-00149  
**SUMMONS**  
THE STATE OF NORTH DAKOTA TO THE ABOVE-NAMED DEFENDANTS:  
YOU AND EACH OF YOU ARE HEREBY SUMMONED to appear and defend the Complaint in this action, a copy of which is herewith served upon you, by serving upon the undersigned an Answer or other proper response within twenty-one (21) days after the service of this Summons upon you, exclusive of the day of service. If you fail to do so, Judgment by Default will be taken against you for the relief demanded in the Complaint. The Complaint in this action has been filed in the office of the Clerk of Court of Mountrail County, North Dakota.

The object of the action is to quiet title to Plaintiff, and to exclude the Defendants from any estate or interest in or lien or encumbrance upon, the land involved in this action.

Dated this 1st day of July, 2025.  
OLSON & BURNS P.C.  
/s/ Ryan G. Quarne  
Ryan G. Quarne  
(ID #07618)  
Attorney for Plaintiff  
17 First Avenue SE  
P.O. Box 1180  
Minot, ND 58702-1180  
(701) 839-1740  
rgquarne@minotlaw.com

**NOTICE OF NO PERSONAL CLAIM**  
TO: THE ABOVE-NAMED DEFENDANTS AND ALL OTHER PERSONS TO WHOM IT MAY CONCERN:

The above-entitled action is brought for the purpose of quieting title in the Plaintiff in the following described real estate situated in Mountrail County, North Dakota, to-wit:

Lot 1, Block 2, Phinney's Addition, Parshall City

No personal claim is made against any Defendant nor for any costs in this action unless appearance is made by you herein.

Dated this 1st day of July, 2025  
OLSON & BURNS P.C.  
/s/ Ryan G. Quarne  
Ryan G. Quarne (ID #07618)  
Attorney for Plaintiff  
17 First Avenue SE  
P.O. Box 1180  
Minot, ND 58702-1180  
(701) 839-1740  
rgquarne@minotlaw.com  
Dec. 10, 17, 24, 2025



## PUBLIC INFORMATION MEETING

### WHY?

To discuss proposed improvements to 40<sup>th</sup> Street NW from Broken Arrow Road to ND Hwy 23B. Roadway improvements consist of replacing the existing drainage culverts, grading and improving the roadway surface.

### WHEN?

December 15, 2025

Open House: 4:00 p.m. to 6:00 p.m.

### WHERE?

New Town Volunteer Fire Department  
112 East Avenue  
New Town, ND 58763

## OPEN HOUSE CONDUCTED BY

Mountrail County Road & Bridge Department and HDR Engineering, Inc.

Representatives from the Mountrail County Road & Bridge Department and HDR will be on hand to answer your questions and discuss your concerns.

WRITTEN STATEMENTS or comments about this project must be mailed by January 15, 2026 to

HDR Engineering, Inc.,  
Attn: Craig Mizera, Project Manager,  
3231 Greensboro Drive, Suite 200,  
Bismarck, ND 58503

Email: Craig.Mizera@hdrinc.com

Note "Public Information Meeting" in email subject heading.