

2025 year-end and Q4 taxable sales, purchases reports issued

Tax Commissioner Brian Kroshus has announced that North Dakota's taxable sales and purchases for calendar year 2025 increased slightly by 0.27% over last year. Sales and purchases in 2025 totaled \$27.16 billion versus \$27.09 billion in 2024.

"Retail trade, the state's largest revenue category and key measurement of consumer health, remained resilient, posting modest increases over the previous year in each respective quarter," said Commissioner Kroshus. "Conversely, mining and oil extraction contracted as the year progressed, most notably in the oil sector in the second half of the year."

Of the top industries within North Dakota, roughly half showed gains in 2025 versus 2024:

- Accommodation and food services -- decrease of 0.6%
- Construction -- increase of 6.3%
- Manufacturing -- decrease of 0.6%
- Mining and oil and gas extraction -- decrease of 1.4%
- real estate and rental and leasing -- increase of 7.7%
- Retail trade -- increase of 2.3%
- Wholesale trade -- decrease of 4.0%

"Lower commodity pricing and tariff-related impacts certainly influenced purchasing activity in the energy sector, beginning in the second quarter of 2025 as energy producers made forward purchases of inputs in advance of anticipated tariffs," said Commissioner Kroshus. "But, as the year progressed, purchases slowed in tandem with lower oil pricing and a similar dynamic was felt in the agricultural sector, the result of persistently low grain prices and concerns over federal trade policy."

North Dakota's largest cities saw the following percentage changes when compared to 2024's annual report:

- Dickinson -- increase of 6.58%
- Bismarck -- increase of 2.87%
- Williston -- increase of 2.82%
- Jamestown -- increase of 2.30%
- Minot -- increase of 0.02%
- Fargo -- decrease of 1.61%
- Grand Forks -- decrease

Donate to Fairview

Fairview Cemetery is seeking donations for maintenance and upkeep. Send donations to Carla Newman, 2244 51st St. NE, Fessenden, ND 58438.

of 3.02%
Counties with the highest percent increases for 2025 (compared to 2024) included:

- Steele -- increase of 28.0%
- Divide -- increase of 18.5%
- Dickey -- increase of 14.2%
- Burke -- increase of 13.7%
- Slope -- increase of 10.5%

2025 fourth quarter taxable sales, purchases

Fourth quarter results showed a decrease of 2.29% compared to the same period in 2024. For October, November and December 2025, taxable sales and purchases totaled \$7.08 billion versus \$7.24 billion in the prior year.

Of the 15 major industry sectors, eight reported an increase when compared to the fourth quarter of 2024. In the fourth quarter, utilities and construction rose by 27.4% and 10.7% respectively. Retail trade grew by 2.5% compared to the same timeframe in 2024, and min-

ing and oil and gas extraction declined by 14.7%.

The fourth quarter report includes data for the largest 50 cities in North Dakota and all 53 counties. Of the 50 largest cities in the state, the highest percent increases (compared to the fourth quarter of 2024) were Crosby, Linton, Ellendale, New Town and Mayville. Counties with the highest percent increases (compared to the fourth quarter of 2024) were Steele, Divide, Dickey, Traill and Burke.

The 2025 annual and the 2025 fourth quarter ND Sales and Use Tax Statistical Reports can be accessed online at www.tax.nd.gov/data. Sales tax collections administered by the ND Office of State Tax Commissioner represent a significant portion of all general fund revenue collections used to support essential services provided by state government to the citizens of North Dakota.

OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS BENSON COUNTY NORTH DAKOTA February 17, 2026

The Benson County commissioners met in regular session on Tuesday, Feb. 17, 2026 at 8 a.m. in the commissioner room of the Benson County Courthouse, Minnewaukan, ND. Commissioners present: Doris M. Griffin, Dick Horner, Ron Stadum and David Davidson were present via Teams. Tammy Kuk was absent. The meeting was called to order by Chair Davidson. Other people present: Kelly Glover, Benson County Farmers Press; James P. Wang, Benson County state's attorney; and Joy Orvedal, highway department clerk. The Pledge of Allegiance was recited.

A motion was made by Griffin, seconded by Horner, to approve the minutes from the regular meeting of Feb. 3, 2026. All members voted yes. The motion carried.

Orvedal gave a report for the highway department. She indicated employees are working on fabricating an old snow pusher to be used by that department. Orvedal stated Wold Engineering suggested seal coating the following roads in 2026: the Oberon north/Maddock to Oberon road, along with the Leeds north road.

Sheriff Wanzek met with the board to give her sheriff's report. The board reviewed a policing contract with the city of Minnewaukan. A motion was made by Griffin, seconded by Horner, to approve the contract. All members voted yes. The motion carried. She indicated the city of Maddock will be coming up with a contract in the near future. Wanzek discussed the issue of impounding dogs that are a nuisance as Benson County has no facility to keep them. She stated she will contact the dog pound in Devils Lake to see if that agency can be of assistance. Wanzek discussed the underage drinking complaints received regarding the Spirit Lake Casino. Wang gave input on this issue. Wanzek discussed a MOU with the Spirit Lake Tribe for this activity. Davidson stated he will have Security Officer Dale Alberts get in contact with Sheriff Wanzek. Wang suggested meeting with a casino representative and someone from the Spirit Lake

Tribal Council. Wanzek discussed the issue of having trouble hiring deputies. Discussion was held on what possible options would be available to bring employees to Benson County.

Nobody was available for public comment.

Brandon Oksendahl, Doug Mosser and Emily Fernan, US Fish and Wildlife/DL Wetland Management District, met with the board regarding sale of land owned by Nancy Nestegard et al. to the US Fish and Wildlife Service. Fernan presented the official letter from the ND Game and Fish Department regarding this issue and asked that the board act on it. Mosser discussed the payment in lieu of taxes that would be paid. He stated Benson County would receive \$65,608 as a lump sum payment to be paid upon the sale closing. Mosser then stated Benson County would receive a small annual stipend as permitted. Mosser stated the property would be a waterfowl production area and would be open to hunting etc. A motion was made by Griffin to approve the letter from the ND Game and Fish Department. Griffin amended her motion to state the board requests the ND state governor to act in the best interest of the state of ND regarding this issue. Griffin's motion was seconded by Davidson. Horner wanted to clarify that Benson County is taking a neutral position. Mosser stated some counties have put the lump sum payment into an account to distribute out annually. Roll call vote: Davidson--yes; Horner--yes; Griffin--yes; and Stadum--no. The motion carried.

A motion was made by Griffin, seconded by Horner, to transfer \$45,000 from the state revenue sharing fund to the DEM fund for one-half of DEM 2025 budget. All members voted yes. The motion carried.

The board reviewed the new proposed tower lease with Prairie Public Broadcasting. A motion was made by Horner, seconded by Griffin, to approve the lease. All members voted yes. The motion carried.

The board reviewed the Benson County financial reports for January 2026.

A letter from the state court administrator dated Feb. 4, 2026 regarding the proposed 2027-29 funding agreement was presented to the board. A motion was made by Griffin, seconded by Horner, to approve Option 1 on the letter. All members voted yes. The motion carried.

The board reviewed and discussed the monthly county bills. A motion was made by Griffin, seconded by Stadum, to pay the county bills needing to be paid prior to end of month. All members voted yes. The motion carried unanimously.

A motion to adjourn was made at 8:54 a.m.

Bonnie Erickson
Benson County Auditor
David Davidson
Chair

Some seniors benefit from looking after grandkids

Modern seniors are spending a lot of time with their grandchildren, and much of that time is spent providing care for youngsters, which might be helping grandparents in some unique ways.

According to the National Poll on Healthy Aging from the University of Michigan's Institute for Healthcare Policy & Innovation, 8 percent of grandparents provide daily or near-daily care for their grandchildren. One in five grandparents reports providing care for one or more grandchildren at least once a week.

Though it can be a tall order for grandparents to look after their grandchildren, the time

grandparents spend with their children's children can provide some unique benefits.

The National Poll on Healthy Aging found that 72 percent of people with grandchildren indicated they hardly ever feel isolated, compared to 62 percent without grandchildren. The poll also found that 13 percent of seniors without grandchildren indicated their mental health was fair or poor, while just 9 percent of seniors with grandchildren characterized their mental health in that way.

Grandparents spending ample time with their grandchildren also may help to build stronger social and cultural connections between them-

selves and their grandkids. The healthy aging poll found that slightly more than six in 10 grandparents indicated they shared at least one meal with a grandchild or grandchildren over the previous month, and nearly half indicated they had prepared food for them. In addition, 36 percent of grandparents indicated they had baked or cooked with their grandkids over the previous month.

One researcher who worked with the team behind the poll noted that eating and cooking with grandchildren affords grandparents an opportunity to pass down knowledge and recipes to younger generations.

-metrocreativeconnection

2026 City Tax Equalization Meetings

The following schedule is set up for Equalization Meetings with the different cities. I hope the schedule can be made to fit your calendar. If it cannot, we have until 10 a.m. on the 6th of March to make any changes. It will then be printed in the Benson County Farmers Press. The office phone # is 473-5340 extension 4.

April 1	Leeds City	6:00-6:30 p.m.	City Office
April 6	York City	5:00-5:30 p.m.	York Legion Hall
April 7	Oberon City	6:30-7:00 p.m.	Community Center
April 8	Esmond City	6:00-6:30 p.m.	City Hall
April 9	Brinsmade City	4:00-4:30 p.m.	Leo McGarvey Home
April 14	Minnewaukan City	6:00-6:30 p.m.	City Library
April 14	Maddock City	7:00-7:30 p.m.	Council Chambers
April 16	Warwick City	4:30-5:00 p.m.	Firehall
April 20	Knox City	5:30-6:00 p.m.	Knox Legion Hall

The Assessment fees are due the day of the meeting.
Randy Thompson, Director of Tax Equalization, Benson County

2026 Township Equalization Meetings

The following schedule is set up for Equalization Meetings for townships in Benson County. I hope the schedule can be made to fit your calendar. If it cannot, we have until 10 a.m. on March 6 to make any changes. It will then be printed in the Benson County Farmers Press. The office phone number is 473-5340 extension 4.

April 1	Impark Township	1:00 - 1:45 p.m.	Gerald Jaeger Farm
April 1	Broe Township	2:00 - 2:45 p.m.	Randy Gunderson Residence
April 1	Iowa Township	3:00 - 3:45 p.m.	Leo Hoffert Farm
April 1	Twin Lake Township	4:00 - 4:45 p.m.	Township Hall
April 2	Hesper Township	1:00 - 1:30 p.m.	Harriman's Restaurant
April 2	Albert Township	2:00 - 2:30 p.m.	Jason Lee Farm
April 2	Butte Valley Township	3:00 - 3:30 p.m.	Township Hall
April 2	Mc Clellan Township	3:45 - 4:15 p.m.	Deshawn Tofsrud Residence
April 6	Normania Township	1:00 - 1:30 p.m.	Michael Rohrer Farm
April 6	Irvine Township	1:45 - 2:15 p.m.	Leeds Community Center
April 6	Leeds Township	2:30 - 3:00 p.m.	Leeds Community Center
April 6	Lake Ibsen Township	3:15 - 3:45 p.m.	Leeds Community Center
April 6	York Township	4:00 - 4:30 p.m.	York Legion Hall
April 7	Oberon Township	6:00 - 6:30 p.m.	Oberon Community Center
April 8	Arne Township	1:00 - 1:30 p.m.	Harold Fossen Farm
April 8	South Viking Township	2:00 - 2:30 p.m.	Township Hall
April 8	Esmond Township	6:30 - 7:00 p.m.	Esmond Fire Hall
April 9	Eldon Township	9:00 - 9:30 p.m.	Donnie Buckmier Farm Shop
April 9	West Antelope Township	1:00 - 1:30 p.m.	Adam Aanderud Farm
April 9	West Bay Township	2:30 - 3:00 p.m.	Minnewaukan Senior Center
April 9	Riggin Township	3:00 - 3:30 p.m.	Minnewaukan Senior Center
April 13	Rock Township	1:00 - 1:30 p.m.	Gordon Nelson Farm
April 13	Twin Tree Township	2:00 - 2:30 p.m.	Carleen Terres Residence
April 13	Minco Township	3:30 - 4:00 p.m.	Trevor Haas Farm
April 16	Lallie Township	2:00 - 2:45 p.m.	Dean Johnson Farm
April 16	Warwick Township	4:00 - 4:30 p.m.	Warwick Fire Hall
April 16	Mission Township	5:30 - 6:00 p.m.	Gary Geske Farm
April 16	Wood Lake Township	6:30 - 7:00 p.m.	Terry Smith Farm
April 20	Beaver Township	1:00 - 1:45 p.m.	Township Hall
April 20	Knox Township	2:00 - 2:45 p.m.	Knox Legion Hall
April 20	Pleasant Lake Township	3:15 - 3:45 p.m.	Andrew Arnston Shop
April 20	Lohnes Township	1:00 - 1:30 p.m.	Odessa Event Center

The Assessment fees are due the day of the meeting.
Randy Thompson, Director of Tax Equalization, Benson County

Oberon School District

ACCEPTING APPLICATIONS

For a full or part time

Business Manager

Job duties include:

- Handling payroll
- Reimbursement from federal programs
- Accounts receivable and payable
- Other duties assigned by the school board

Experience:

- A background with finance and/or a working knowledge of the educational finance software program Software Unlimited is preferred but willing to train the right person.

Interested applicants should send a letter of interest, resumé, two letters of recommendation and any applicable college transcripts that apply to:



Oberon School District
P.O. Box 2
Oberon, ND 58357

Oberon Elementary School | 315 A St. | Oberon, ND

Child and Family Development Coordinator- Rugby



EARLY EXPLORERS
Head Start & Early Head Start

Early Explorers Head Start is accepting applications for a Child and Family Development Coordinator located in Rugby. This is a ten-month salaried position.

Minimum Qualifications:

- Associate of Arts (AA) degree in Early Childhood Education or a related field
- Preference given to candidates with a Bachelor's (BA) degree in Early Childhood Education or Child Development and Family Studies

Benefits Include:

- Single health insurance policy
- Dental insurance
- Retirement plan
- Paid sick leave and vacation leave
- 14 paid holidays
- No nights or weekends
- Continuing education opportunities

All positions require completion of a criminal fingerprint background check.

Position Closes: March 13, 2026

To apply, please email a cover letter and resumé to:
Allison Driessen, Program Director 301 14th St NW Devils Lake, ND 58301 Phone: 701-665-4431
Email: Allison.driessen@k12.nd.us

City of Esmond MOWING BIDS

The city of Esmond is accepting bids on mowing the city lots. Send bids to: City of Esmond, PO Box 56, Mowing Bids, Esmond, ND 58332.

All bids must be received by April 1, 2026 at 5 p.m.

Contact Mayor Ernie Suich with questions, 701-230-9893.

The city reserves the right to accept or reject any and all bids.





Now Hiring Drivers!

Benson County Transportation, an EOE, is looking for a Public Transit Driver with hours available Monday through Friday 8:30 a.m. - 5:30 p.m.

- On the job training
- Very flexible schedule
- Based in Maddock
- Starting Wage \$20/hour

For application & more information contact Laura at 701-438-2192 or 701-473-5671.

HELP WANTED

The City of Esmond is seeking a qualified individual for the position of

Lift Station Operator

- Responsibilities include monitoring and maintaining the lift station.
- Operator must perform routine onsite visits to lift station for inspection
- Must receive/respond to daily text message alerts/reports from monitored equipment.

No experience is required and the pay will be \$200 dollars monthly.

Resumé or letter of interest, **due by April 1, 2026**, can be mailed to **the City of Esmond, PO Box 56/ Lift Station Operator, Esmond, ND 58332.**