

LEGAL NOTICES

CITY OF HALLIDAY REGULAR MEETING

January 12, 2026

HALLIDAY CITY COMMISSION MEETING
JANUARY 12, 2026 6:00 PM
HALLIDAY CITY HALL

Meeting was called to order at 6:03 pm by President Selle.
Commissioners Present: Selle, Gietzen, and Wanek. Hausauer and Cronje were absent.

Others Present: Mark Kaffar, Rebecca Berner, Patrick Kuntz, Brent Seppala, Rachael Dolechek, Michele Kuntz, Jim Short, Katlyn Baker and Kristina Sieg.

Wanek moved to close the agenda, seconded by Gietzen. All voted aye, motion carried.

Gietzen moved to approve the December 16, 2025 minutes, seconded by Wanek. All voted aye motion carried.

Commissioners reviewed bills, Wanek moved to approve payment of bills, and pay Core Facility Solutions \$13,483.20, seconded by Gietzen. Upon roll call vote Wanek, Gietzen and Selle all voted aye motion carried.

Visitors:
Jim Short asked the Commission if something could be done about slowing the traffic down on 1st Ave. He asked about putting stop sign on 1st Ave. and 3rd St. P. Kuntz will check on prices for 5 flashing stop signs. Short also asked about having a flag pole put up in front of City Hall, Auditor will check on prices.

Buildings & Grounds: Gietzen asked about a 12-month lease and compensation for painting to Brent for the Duplex. Wanek moved to approve the 12-month lease and to wave one month of rent for painting, seconded by Gietzen. All voted aye motion carried. It was also reported that there was some mold in the basement that needs to be taken care of. Kaffar asked about offering the Duplexes to renters for contract for deed.

Financial/Insurance Report: Selle moved to approve the Financial Report and the following 2025 General fund Budget Amendments Library Payroll \$6,249.28, City Allocation to the Library \$60,000.00, and Donations/Grants \$101,570.46 seconded by Wanek. Upon roll call vote Gietzen, Wanek and Selle all voted aye motion

carried.
Water & Sewer Report: No Report
Streets: approved having tagged pickup towed.
Garbage & Police: no report
Attorney: no report
Engineer: Berner reported that they had done some pressure test on some of the houses and shop and they all came back good, they are putting the pump station on hold for now. She asked about maybe replacing the waterlines, she will bring a waterline replacement plan to the February meeting.

JDA Report: No Report
Sub Committee Report: No Report
Zoning Board Report: No Report
Library: Baker reported that they would be having a grand opening for the Library on February 21, 23, & 24 she also reported on the 2025 library statistics, and that they would be doing a summer reading program. Kristina Sieg reported that the library board had approved a \$2150.50 set-up bonus for Baker. Wanek moved to approve the \$2150.50 set up bonus seconded by Selle. Upon roll call vote Wanek, Gietzen and Selle all voted aye motion carried,

Old Business:

Dolechek presented a bid from Energy Tech Systems for the replacement of the Pneumatic Thermostat and Valve Replacement. Selle moved to approve bid from ETS for \$107,735.00 for the replacement of the pneumatic thermostats and the valve, seconded by Wanek. Upon roll call vote Gietzen, Wanek, and Selle all voted aye motion carried.

P. Kuntz had a proposal from Yes LLC for \$22,100.00 for electrical work at the pump house. Gietzen moved to approve the Proposal from Yes LLC for \$22,100.00 for the electrical work at the pump house, seconded by Wanek. Upon roll call vote Gietzen, Wanek and Selle all voted aye motion carried.

New Business:

Auditor Kuntz reported that there are two four-year commission positions, and two four-year park board positions up for reelection on June 9, 2026. Deadline for filling a petition is

April 6th 2026 at 4:00 PM at the City Hall. Petitions can be picked up at the city hall or downloaded from www.sos.nd.gov

Wanek asked about replacing members on the zoning board and the sub-committee that are not attending meetings. Wanek moved to appoint Patrick Kuntz to the zoning board to leave the sub-committee at 6 members, seconded by Selle all voted aye motion carried. She also asked about coming up with term limits for appointed board members.

Berner reported that she would work with Kaffar to get the Flood Plain Ordinance updated and ready for the first reading in February.

Check # 24625-24653 Union Bank Account: December 17, 2025—January 12, 2026 ND State Tax Commissioner \$142.09 A/W; Job Service ND \$88.57 A/W; Halliday JDA \$7,597.49; Midwest Pest Control \$40.00; NDLC \$210.00; Michele Kuntz \$100.00; Patrick Kuntz \$125.81; Rachael Dolechek \$230.21; Payroll 01/01/26 \$14,498.76 Ck #24632-24637; EFTPS \$4,226.12 A/W; Visa \$1,287.83; Beulah Beacon \$80.90; Consolidated Telcom \$423.68; Core Facility Solutions \$13,483.20; Dennis & Lynnette Fraford \$1,000.00; Dunn County Auditor \$2,000.00; Farmers Union Oil Company \$15,523.80; Fisher Sand & Gravel \$677.34; Halliday Public Library \$35,000.00; Interstate Engineering \$26,713.50; McKenzie Electric \$99.44; MDU \$3,723.62; Mercer County Treasurer \$987.75; Sanitation Products \$42.21; SW District Health Unit \$25.00; Vestis \$247.13; WSI \$3,530.24 A/W

Final Comments from the Commission:

Wanek reported that the Job description need to be up dated and to think about getting summer help and someone to help with the cleaning.

Gietzen moved to adjourn the meeting at 7:25 PM, seconded by Selle.

Next meeting February 9, 2026 6:00 PM

Minutes are subject to revisions and approval.

Michele Kuntz, Auditor
Blair Selle President of Commission
(February 5,-2026)

TAX TID BITS

Schedule A - Key
Itemized Deductions:
What You Need to Know



GINA FRANCIS
TAX PROFESSIONAL

from Solem Law Office

1. Medical Expenses (Including Nursing Homes)
Medical and dental expenses are deductible only to the extent they exceed 7.5% of adjusted gross income (AGI). Nursing home costs can qualify if the stay is primarily for medical care, meaning continuous medical supervision is required.
You may also deduct nursing home expenses paid for a parent or child who qualifies as a dependent (with several exceptions to the usual dependency rules). If a stay is partly medical and partly personal, expenses must be allocated.

2. State and Local Taxes (SALT)
Under Tax Cuts and Job Act (TCJA), the SALT deduction was capped at \$10,000. The One Big Beautiful Bill Act (OBBBA) temporarily raises this cap to \$40,000, though limitations still apply. This change especially benefits taxpayers in high-tax states.

3. Home Mortgage Interest
Mortgage interest remains a major itemized deduction:
• For loans taken out after December 15, 2017, interest is deductible on up to \$750,000 of acquisition debt.
• This limit is now permanent under the OBBBA.
• Starting in 2026, mortgage insurance premiums (PMI) will again be deductible.

Only debt used to buy, build, or substantially improve a primary or second home qualifies. Home equity interest is generally not deductible unless it meets this test.

4. Charitable Contributions
Cash contributions to qualified charities are deductible up to 60% of income, with excess amounts carried forward for up to five years. Beginning after 2025, a small 0.5% Adjusted Gross Income (AGI) floor applies.

Strategies to maximize giving:
• Donor-Advised Funds (DAFs): Allow a deduction now, with distributions to charities later. They're flexible but come with fees and less donor control.
• Non-cash donations: Giving appreciated stock avoids capital gains tax and provides a deduction for full market value.

5. Qualified Charitable Distributions (QCDs)
Taxpayers age 70S or older can donate directly from an IRA to a charity up to \$108,000 in 2025. QCDs reduce taxable income and can satisfy required minimum distributions, but they cannot be made to donor-advised funds.

6. Miscellaneous Itemized Deductions
Most miscellaneous deductions are gone permanently. However, some still remain, including:

- Gambling losses (up to winnings)
- Impairment-related work expenses
- Certain estate-related deductions

A New 2025 Tax Break: Auto Loan Interest
Starting in 2025, eligible taxpayers can deduct up to \$10,000 of interest on loans for new, U.S.-assembled personal vehicles even if they take the standard deduction. Income limits apply, and the loan must originate after December 31, 2024.

Bottom Line
Schedule A is not for everyone, but for taxpayers with significant medical bills, mortgage interest, charitable giving, or state taxes, itemizing can still pay off. For the 2025 tax year, the standard deduction amounts are approximately \$15,750 for single filers and married individuals filing separately, \$31,500 for married couples filing jointly and qualified surviving spouse, and \$23,625 for heads of household (with higher amounts if you're 65 or older or blind) — so itemizing on Schedule A only makes sense if your total itemized deductions exceed those figures. With recent law changes, it is worth reviewing your options and consulting a tax professional to decide what works best for you. With the right planning, these changes could mean a more favorable tax outcome. For assistance, please feel free to contact Solem Law Offices today to set up a consultation with one of our knowledgeable tax professionals.



**Solem Law
Offices**

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Your Local Tax Professionals

FIRE PREVENTION

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Schumann said. "Cell phones can overheat, too."
Many times, Schumann said, bathroom fans are culprits. With lint and dust building up over time, it can create extra heat that could eventually start a fire.
"People leave them on and with the build-up that gets in there, that heat goes up into the rafters to where the fan is mounted," Schumann said. "So, it becomes well ventilated and it can get a fire going."

Thankfully, home fires are not common in the Beulah area, In the 10 years as chief, Schumann has only seen four structure fires. So far this year, the fire department has not had a lot of incidents, only a couple carbon monoxide and gas/propane odor investigations.

"It's mostly EMS assists and, since we got snow, some controlled burns that got reported as possible fires," Schumann said.

Chicken coops, however, are another thing. With more chicken coops established in the area, Schumann said he's seen a rise in fire incidents with chicken coops lately.

"I had two I remember just last year," Schumann said. "Both fires were caused by heat lamps."

Schumann said when heating chicken coops, the owners must be sure the heat lamps are not touching anything combustible and are secured enough not to be knocked over.

Space heaters are another heating instrument that can be hazardous, especially if they are not plugged in correctly.

"You need to plug them directly into the wall, not into power cords," Schumann advised. "They're not designed for that. If you run a space heater, you want to make sure you plug it directly into an outlet."

With chimneys and wood burners, Schumann advised to have them cleaned on an annual basis. With furnaces, the filter should be replaced at least once a month.

"Gas lines inside the house should be inspected by a certified HVAC company while those outside the home, residents should contact a gas company for any inspections needed," Schumann said.

Schumann said the fire department can be an excellent resource for Beulah residents to go to for advice on installing heating equipment in chicken coops, for example.

"If you're concerned about the way you're installing heating equipment, we'd be glad to stop out and see if it's a recommended practice," he said.