

The State Board of Equalization met in regular session in the Peace Garden Room at the North Dakota State Capitol and virtually via Microsoft Teams. Lieutenant Governor Strinden called the meeting to order at 10:30 a.m. on October 2, 2025.

1. ROLL CALL

Roll Call of Board Members. Those present were Lieutenant Governor Strinden, State Treasurer Beadle, State Auditor Gallion, Agriculture Commissioner Goehring and Tax Commissioner Kroshus.

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

Treasurer Beadle moved and Auditor Gallion seconded to approve the agenda. Upon voice vote, all participating members voted in favor of the motion. The motion passed.

4. APPROVAL OF MINUTES FROM THE AUGUST 12, 2025 MEETING

Treasurer Beadle moved and Auditor Gallion seconded to approve the minutes from the August 12, 2025, meeting. Upon voice vote, all participating members voted in favor of the motion. The motion passed.

5. REVIEW OF TOLERANCE ISSUES

Nelson County, Commercial: Property Tax Specialist Pfaff presented the staff report. Commissioner Goehring moved, and Treasurer Beadle seconded to direct Nelson County to decrease commercial property located in the county by 2% to an approximate value of \$34,004,404. Property Tax Division staff also recommends a re-evaluation of existing commercial property valuations in Nelson County to accurately reflect current market valuations. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Abstain, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

Sargent County, Residential; Property Tax Specialist Williams presented the staff report. Commissioner Goehring moved, and Treasurer Beadle seconded to Direct Sargent County to increase the residential total taxable value by thirteen percent from \$174,706,090 to approximately \$197,417,882. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Abstain, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

6. REVIEW OF LOCALLY ASSESSED APPEALS

Cass County, Howard Rasmusson: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Cass County, City of Fargo, NetREIT Fargo, LLC - 51 Broadway N: Property Tax Specialist Williams presented the staff report. No action required.

Cass County, City of Fargo, NetREIT Fargo, LLC – 300 NP Ave N: Property Tax Specialist Pfaff presented the staff report. No action required.

Cass County, City of West Fargo, NetREIT West Fargo, LLC – 617 13th St NE: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Grant County, City of New Leipzig, Lynn and Amiee Griffin: Property Tax Specialist Heinle presented the staff report. Commissioner Goehring moved, and Treasurer Beadle seconded to direct Grant County to decrease the true and full value of \$73,600 by 33% to approximately \$49,266 on parcel 62101623. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Yes, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

McKenzie County, City of Watford, JLC Hunters, LLC: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Ransom County, Susan Dopp: Property Tax Specialist Pfaff presented the staff report. Commissioner Kroshus moved and Treasurer Beadle seconded to direct Ransom County to decrease the true and full value of \$375,600 by 4% to approximately \$359,197 on parcel 13-3996000. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Abstain, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

Ransom County, City of Enderlin, Howard Rasmussen: Property Tax Specialist Heinle presented the staff report. No action required.

Richland County, Craig Hertsgaard: Property Tax Specialist Ohlhauser presented the staff report. Commissioner Goehring moved, and Commissioner Kroshus seconded to recommend Richland County Commissioners to consider exploring a different productivity index formula when assessing agricultural land. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Yes, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

Sargent County, City of Gwinner, Hope Ciesynski: Property Tax Specialist Pfaff presented the staff report. Commissioner Kroshus moved, and Treasurer Beadle seconded to direct Sargent County to decrease the true and full value of \$243,800 by 5% to approximately \$230,416 on parcel 31-9679000. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Abstain, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

Sargent County, Steve McLaen: Property Tax Specialist Williams presented the staff report. Commissioner Goehring moved, and Treasurer Beadle seconded to direct Sargent County to remove the vacant farm residence and farm buildings from the tax rolls with the farm residence application now on file. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Abstain, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

Sargent County, City of Cogswell, Jeannie Strange: Property Tax Specialist Williams presented the staff report. No action required due to non-adherence to the statutory procedure.

Stark County, City of Dickinson, David Steinbach: Property Tax Specialist Heinle presented the staff report. Commissioner Kroshus moved, and Treasurer Beadle seconded to direct Stark County to decrease the true and full value of \$317,300 by 5% to approximately \$300,893 on parcel 41-0880-04000-100. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Abstain, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

Traill County, Polar Communications: Property Tax Specialist Heinle presented the staff report. No Action required due to non-adherence to the statutory procedure.

Wells County, Lydia Gessele: Property Tax Specialist Pfaff presented the staff report. No action required due to non-adherence to the statutory procedure.

7. GRIGGS COUNTY UPDATE

Commissioner Kroshus stated that some highlights of the reports show that the sales ratio indicated an increase for both commercial and residential property classes, and as we saw in the August meeting, the county remains within the acceptable tolerance range. Griggs has successfully implemented new financial and tax software and is fully operational with the Vanguard CAMA system. Cooperstown's property data has yet to be created or imported into the Vanguard system. A reappraisal has been scheduled for the City of Binford. Griggs County is requesting an extension of their 2026 reassessment project to February 1, 2027, due to the new software improvements and the recent legislative updates. Commissioner Kroshus moved and Commissioner Goehring seconded for an approval for a one-year extension for reassessment for Griggs County. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Yes, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

8. ANY OTHER BUSINESS

Commissioner Kroshus motioned and Commissioner Goehring seconded to approve all residential, commercial, and agricultural values for all counties across the state and to make the same changes that were made to Agricultural land, to Game and Fish land, Board of University and School lands, North Dakota National Guard land, farmland and ranch land owned by non-profit organizations for conservation purposes, and land acquired for the Devils Lake Project. Upon Roll Call vote, Commissioner Kroshus; Yes, Auditor Gallion; Yes, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

9. ADJOURNMENT

Lieutenant Governor Strinden adjourned the meeting at 11:36 a.m. on October 2, 2025.