



Brian Kroshus, Tax Commissioner

600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

Memorandum

To: Honorable Kelly Armstrong, Governor- Chair
Honorable Michelle Strinden, Lieutenant Governor- Chair
Honorable Brian Kroshus, Tax Commissioner- Secretary
Honorable Doug Goehring, Commissioner of Agriculture
Honorable Joshua Gallion, State Auditor
Honorable Thomas Beadle, State Treasurer

From: Amber Hasenyager, Administrative Assistant, Office of State Tax Commissioner

Date: July 28, 2026

Subject: Meeting of the State Board of Equalization

The State Board of Equalization will meet in the Brynhild Haugland Room, North Dakota State Capitol, Ground Floor, Tuesday, August 11, 2026, at 8:30am.

You may attend the meeting in-person, or remotely by using one of the following methods:

1. **Join the meeting now** via Microsoft Teams - Meeting ID: 221 745 457 503 7
Passcode: uH6Ts2mJ
2. Dial in by phone to 701.328.0950 - Enter Conference ID: 422 230 459#
3. Video Conferencing Device – Tenant key: **teams@join.nd.gov**
Video ID: 111 320 791 3

The following items are on the agenda:

1. Pledge of Allegiance.
2. Approval of the Agenda.
3. Approval of the minutes from the July 14, 2026, meeting.
4. Hearing for telecommunications carriers on the 2025 telecommunications gross receipts tax.
5. Welcome and introductory remarks, Chairman of the State Board of Equalization.
6. Meeting overview and instructions by the Secretary of the State Board of Equalization Tax Commissioner Kroshus.
7. Discussion of tolerance levels and other considerations.
8. Appeals, Public Comments, and Comments from County Tax Directors and City Assessors.
9. Discussion and direction to property tax staff regarding appeals.
10. Other business
11. Adjournment