

The State Board of Equalization met in regular session in the Brynhild Haugland room at the North Dakota State Capitol and virtually via Microsoft Teams. Lieutenant Governor Strinden called the meeting to order at 8:34 a.m. on August 11, 2026.

1. BOARD MEMBERS PRESENT

Those present were Lieutenant Governor Strinden, Tax Commissioner Kroshus, Agriculture Commissioner Goehring, State Auditor Gallion and State Treasurer Beadle.

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

Treasurer Beadle moved and Auditor Gallion seconded to approve the August 11, 2026, agenda. Upon voice vote, all participating members voted aye in favor of the motion. The motion passed.

4. APPROVAL OF MINUTES FROM THE JULY 14, 2026 MEETING

Treasurer Beadle moved, and Auditor Gallion seconded to approve the minutes of the July 14, 2026, meeting. Upon voice vote, all participating members voted aye in favor of the motion. The motion passed.

5. HEARING FOR THE 2025 TELECOMMUNICATIONS GROSS RECEIPTS TAX

State Tax Commission Kroshus presented the 2025 Telecommunications Gross Receipts Tax report for \$4,860,671.86. Commissioner Kroshus moved, and Commissioner Goehring seconded to approve the 2025 Telecommunications gross receipts tax. Upon the Roll Call vote, all participating members vote aye. The motion passed.

6. WELCOME AND INTRODUCTORY REMARKS

Lieutenant Governor Strinden welcomed everyone to the Locally Assessed State Board of Equalization meeting.

7. MEETING OVERVIEW AND INSTRUCTIONS

Commissioner Kroshus welcomed everyone and gave an overview of the meeting process and instructed appellants to sign in if they have not already done so.

8. DISCUSSION OF TOLERANCE LEVELS AND OTHER CONSIDERATIONS

State Supervisor of Assessments & Property Tax Division Director Myers stated that the State Board of Equalization established an acceptable assessment tolerance of 90% to 100% of market value for all commercial, residential, and agricultural property classifications. Myers stated that there are 5 counties this year with tolerance levels that are outside of that 90% -100% range.

Golden Valley: Myers stated Golden Valley is above the tolerance level in their agricultural class of property with a tolerance at 101%. Myers opened the floor for a representative from Golden Valley to address the board. No representative came forward to speak.

Logan County: Myers stated Logan County is out of the tolerance level in their commercial class of property with a tolerance of 89%. Myers opened the floor for a representative from Logan County to address the board. No representative came forward to speak.

Pierce County: Myers stated Pierce County is out of the tolerance level in their commercial class of property with a tolerance of 89%. Myers opened the floor for a representative from Pierce County to address the board. No representative came forward to speak.

Rolette County: Myers stated Rolette County is below the tolerance level in their commercial class of property with a tolerance of 88% and their residential class of property at 101%. Myers opened the floor for a representative from Rolette County to address the board. No representative came forward to speak.

Williams County: Myers stated that the City of Williston, Williams County, is out of the tolerance level in their residential property class with a tolerance of 89%. Myers opened the floor for a representative from the City of Williston to address the board. Lea Dunn, City Assessor/Tax Director, for the City of Williston/Williams County, addressed the board. Dunn stated after completing a thorough evaluation of their figures and receiving confirmation from the State Property Tax Division, an issue was identified and a correction was required. Dunn explained a calculation error on her part resulted in the ratio falling below the required tolerance level. Upon discovering this, all relevant data was immediately reverified. Dunn is requesting that specific changes be made to ensure that the figures are accurate and fully comply with the state's requirements.

9. APPEALS, PUBLIC COMMENTS, AND COMMENTS FROM COUNTY TAX DIRECTORS AND CITY ASSESSORS

State Supervisor of Assessment & Property Tax Division Director Myers went through the counties and opened the floor for any person to present an appeal to the board.

Steele County: None

Stutsman County: Mr. James Hodgson is appealing the property value of \$230,700 on parcel number 90-1000310, which is located at 221 Park Street, Buchanan, ND 58420. No representative from Stutsman County came forward to speak.

City of Jamestown: None

Towner County: None

Traill County: Mr. Craig Richie, on behalf of Christian Sports Commission, Inc., is appealing the taxable status of parcel number 27-0001-04268-010, located at 730 Main St E, Mayville, ND. No representative from Traill County came forward to speak.

Ward Johnson, III Law Firm, on behalf of Joseph & Rebecca Dufner, is appealing the commercial classification of a building on parcel number 06-0000-00889-045, located at 13th St NE, Buxton, ND. No representative from Traill County came forward to speak.

Mr. LaVerne Koenig is appealing the value of \$196,300 on parcel number 03-0000-00401-010, located at 15520 Highway 200A SE, Blanchard, ND. No representative from Traill County came forward to speak.

Walsh County: None

City of Grafton: None

Ward County: Mr. Bruce Haskins is appealing the property value of \$257,000 on parcel number RL100070000050, which is located at 222 Rice Lake Rd S, Douglas, ND 58735. Noreen Wilkie, Ward County Tax Director, came forward to address the board regarding the land value increases for parcels at Rice Lake. Wilkie stated that she provided sales information and supporting data to the state, including sales from newly platted subdivisions. She noted that back lots sold for a median price of \$9.60 per square foot and considered the 2025 vacant lot sales to be arms-length transactions between willing buyers and sellers. In response to a question regarding the impact of high water on the amount of usable land, Wilkie explained that obsolescence had previously been applied to areas affected by water. Based on subsequent sales indicating that the affected areas were not negatively impacting market value, the obsolescence was removed. She stated that the resulting values were within the state's 90 to 100 percent tolerance level.

Mr. Mark Sandstrom is appealing the property value of \$1,217,000 on parcel number SR180020000000, which is located at 6785 13th St SE, Minot, ND 58701. No representative from Ward County came forward to speak.

City of Minot: None

Wells County: None

Williams County: None

City of Williston: None

Adams County: Mr. David Gaugler is appealing the property value of \$125,814 on parcel number 09065000, which is the Northeast quarter of Section 15, Township 131N, Range 91W. Katie Roseland, Adams County Tax Director, addressed the board to clarify a statement in Gaugler's appeal indicating that he was not permitted to attend the Township Board of Equalization meeting. Roseland stated that the meeting was open to the public and that Gaugler was permitted to attend. Roseland referenced N.D.C.C. §57-09-04 and explained that complaints by nonresidents regarding the assessment of real property must be heard and determined by the County Board of Equalization. Therefore, Gaugler could attend the township board meeting, his appeal was required to be heard and decided by the County Board of Equalization.

Barnes County: Mr. Arvid Winkler is appealing the productivity indexes determined by Barnes County. Stacie Hansen, Barnes County Tax Director, addressed the board to clarify that Winkler did not have an appeal before either the Township or County Board of Equalization but had raised concerns regarding discrepancies he perceived in the agricultural land valuation process. Hansen noted that Winkler had previously served on

the soil committee when the decision was made to use the combined productivity index for soybeans and hard red spring wheat and was therefore a member of the committee involved in that decision.

Mr. Kevin Eggermont is appealing the property value of \$704,400 on parcel 17-2410103, located at 3319 114th Ave SE Valley City, ND. Stacie Hansen, Barnes County Tax Director, addressed the board to clarify information contained in Eggermont's appeal. She stated that the property had been inspected in both 2020 and 2025 and provided an explanation of the property's valuation history. The 2026 valuation was \$744,400, which was reduced by the County Board to \$704,400.

City of Valley City: None

Benson County: None

Billings County: None

Bottineau County: None

Bowman County: None

Burke County: None

Burleigh County: None

City of Bismarck: None

Cass County: Serkland Law Firm, on behalf of MLGC, LLC, is appealing the 2024 and 2025 value of \$9,400 on parcel 04-0520-00010-000, located at 41 7th Ave S, Kindred, ND. Matt Stanger, Cass County Tax Director, came forward to address the board and stated that the appeal had been thoroughly reviewed. He noted that the county had requested additional evidence from MLGC regarding several of the items presented to the board and that there had been an open line of communication with MLGC throughout the review process. Stanger clarified that the matter before the Board concerned omitted assessments for prior years, specifically 2024 and 2025, and not the 2026 assessed value. He stated that there was no value placed on the property for 2026.

City of Fargo: Amber Valley Property LLC, represented by Melinda Loreda Ramirez of Alliance Tax Advisors, is appealing the property value of \$13,537,000 on parcel number 01-6340-01000-000, located at 4854 Amber Valley Parkway South, Fargo, ND. Mike Splonskowski, City of Fargo Assessor, came forward to address the board and stated that the city had submitted all information related to the appeals to the State Tax Department and will continue working with the department to resolve the appeals.

Amber Crossing Property LLC, represented by Melinda Loreda Ramirez of Alliance Tax Advisors, is appealing the property value of \$11,420,900 on parcel number 01-6660-00400-000, located at 5170 Amber Valley Parkway South, Fargo, ND. Mike Splonskowski, City of Fargo Assessor, came forward to address the board and stated that the city had submitted all information related to the appeals to the State Tax Department and will continue working with the department to resolve the appeals.

Fargo Townsite Property LLC, represented by Melinda Loreda Ramirez of Alliance Tax Advisors, is appealing the property value of \$22,276,800 on parcel number 01-7001-00640-000, located at 4901 44 Street South, Fargo, ND. Mike Splonskowski, City of Fargo Assessor, came forward to address the board and stated that the city had submitted all information related to the appeals to the State Tax Department and will continue working with the department to resolve the appeals.

City of West Fargo: Pivotal Tax Solutions, on behalf of West Fargo Hospitality, is appealing to the property value of \$13,295,500 on parcel 02-0112-00010-000, located at 805 Beaton DR E, West Fargo, ND. City of West Fargo City Assessor, Paul Fracassi, came forward to address the Board. Fracassi stated that additional information had been submitted since the City and County Boards of Equalization and indicated that the city would work with the State Tax Department in reviewing the information. He noted that approximately two years of income and expense information had previously been provided and reviewed using the city's valuation model and had been shared with the state for its review.

Pivotal Tax Solutions, on behalf of West Fargo Hospitality, is appealing the property value of \$2,910,900 on parcel 02-0112-00020-000, located at 815 Beaton DR E, West Fargo, ND. Paul Fracassi, City Assessor, came forward to address the Board. Fracassi stated that additional information had been submitted since the City and County Boards of Equalization and indicated that the city would work with the State Tax Department in reviewing the information. He noted that approximately two years of income and expense information had previously been provided and reviewed using the city's valuation model and had been shared with the state for its review.

Pivotal Tax Solutions, on behalf of West Fargo Hospitality, is appealing the property value of \$10,509,200 on parcel 02-0112-00030-000, located at 825 Beaton DR E, West Fargo, ND. Paul Fracassi, City Assessor, came forward to address the Board. Fracassi stated that additional information had been submitted since the City and County Boards of Equalization and indicated that the city would work with the State Tax Department in reviewing the information. He noted that approximately two years of income and expense information had previously been provided and reviewed using the city's valuation model and had been shared with the state for its review.

Cavalier County: None

Dickey County: None

Divide County: None

Dunn County: None

Eddy County: None

Emmons County: Mr. Dale Johnson is appealing the value and valuation method applied under North Dakota Century Code § 57-02-27.2(8), of \$73,300 on parcel number 12-0000-06082-000, \$89,300 on parcel number 12-0000-06050-000, and \$73,300 on parcel number 12-0000-06052-000 all located in Township 135, Range 74, Emmons County, ND. No representative from Emmons County came forward to speak.

Mr. Kim Lees, appealed by Jenny Evans as his representative, is appealing the property value of \$408,900 on parcel 30-0000-04144-071, located at 933 Little Beaver Creek Trail, Linton, ND. No representative from Emmons County came forward to speak.

Mr. Kim Lees, appealed by Jenny Evans as his representative, is appealing the property value of \$864,600 on parcel 30-0000-04235-000, located at 933 84th St SW, Linton, ND. No representative from Emmons County came forward to speak.

Mr. Trenton Schwahn is appealing the value of \$286,500 on parcel number 30-0000-04176-217, located at 8153 Tucker Trail SW, Linton, ND. No representative from Emmons County came forward to speak.

Foster County: None

Golden Valley County: None

Grand Forks: None

City of Grand Forks: None

Grant County: None

Griggs County: None

Hettinger County: None

Kidder County: None

LaMoure County: None

Logan County: Mr. Dale Johnson is appealing the value and valuation method applied under North Dakota Century Code § 57-02-27.2(8), of \$98,400 on parcel number 03050000, located in Section 18, Township 135, Range 73 in Logan County, ND. No representative from Logan County came forward to speak.

McHenry County: None

McIntosh County: None

McKenzie County: None

McLean County: None

Mercer County: None

Morton County: Mr. Marshall Feland is appealing the value of \$452,300 on parcel number 65-0222000, located at 4504 Highland Road NW, Mandan, ND and the value of \$565,300 on parcel number 65-0168060, located at 2203 14th Ave SE, Mandan, ND. No representative from Morton County came forward to speak.

City of Mandan: None

Mountrail County: None

Nelson County: None

Oliver County: None

Pembina County: None

Pierce County: None

Ramsey County: None

Ransom County: None

Renville County: None

Richland County: None

Rolette County: None

Sargent County: None

Sheridan County: None

Sioux County: None

Slope County: None

Stark County: Mr. David Steinbach is appealing the property value of \$309,900 on parcel 41-0880-04000-100, located at 1192 11th Avenue E, Dickinson, ND 58601. Christopher Dickinson, City of Dickinson Assessor, addressed the Board regarding Steinbach's appeal. Dickinson stated that city staff had met with Steinbach on several occasions to discuss his concerns and had conducted an onsite inspection during the 2025 appeal process. Dickinson noted that the inspection identified several changes to the property that had not previously been documented and that this information was provided to the board to review. Dickinson also presented a sales comparison analysis using properties located within approximately two miles of the subject's property. He stated that the comparable sales supported the property's original valuation prior to the reduction made by the City Board of Equalization and indicated that current market data supported the property's true and full value.

10. DISCUSSION AND DIRECTION TO PROPERTY TAX STAFF REGARDING APPEALS

Commission Kroshus stated that the Property Tax Division staff will conduct an independent appraisal for each appeal. Staff will review the information submitted by each appellant, as well as information provided by the respective county or city. Upon completion of the review, staff will prepare a report for each appeal and provide the reports to the board members for consideration. State Supervisor of Assessments & Property Tax Division Director Myers stated that there were no more appeals then turned the meeting back to Lt. Governor Strinden.

The Board will reconvene on October 1, 2026, at 10:30 a.m. in the Peace Garden Room to conclude the appeal process.

11. OTHER BUSINESS

Auditor Gallion raised concerns regarding property valuation practices in Emmons County based on comments received during the meeting. Specifically, concerns were expressed regarding the appearance of retaliatory valuation practices in which property owners seeking relief or correction of their assessments subsequently received higher valuations.

Auditor Gallion stated that based on North Dakota Century Code 57-13-04, given to him by legal counsel, the board has authority to ask for selected properties to be reviewed. Auditor Gallion motioned to have the Property Tax Team evaluate any properties associated with the Emmons County Tax Director in the State of North Dakota to assure that those are properly valued and reported back to the state. Upon the roll call vote, all participating members voted aye in favor of the motion. The motion passed.

12. ADJOURNMENT

Lieutenant Governor Strinden adjourned the meeting at 12:43 p.m. on August 11, 2026.