

Staff Report for 2021 State Board of Equalization

July 12, 2021

File No.: 2021-CAVALIER-VALENTINE

County or City: Cavalier County

Appellant: Tom Valentine

Issue: Contends acreage calculations in Cavalier County.

Prepared By: Property Tax Division

Summary: Contends acreage calculations for taxation as prepared by the Cavalier County Tax Director.

Analysis: The proceedings of the Cavalier County Board of Equalization meeting were reviewed. The appellant did not appeal at the county level.

North Dakota Century Code §57-13-04(4) provides in part that, “The [State] board may also equalize property under this subsection if a property owner has properly appealed the property's classification or taxable status. In the case of an appeal, the owner of the property must establish to the satisfaction of the board that the owner of the property had first appealed the classification or taxable status determination to the local equalization board of the taxing district in which the property is situated and to the county board of equalization of the county in which the property is situated.”

Recommendation: No action required because the appellant did not follow the correct appeal process.