

Cavalier County Commissioners

*901 Third Street
Langdon, ND 58249*

Austin Lafrenz • Greg Goodman • Stanley Dick • David Zeis • Nick Moser

Governor Burgum and the North Dakota State Board of Equalization;

We are writing concerning the appeal to the 2021 State Board of Equalization made by Tom Valentine.

Of course, we desire to work with Mr. Valentine to resolve any concerns or issues, however our efforts in this regard over a number of years have proven to be fruitless.

Mr. Valentine did not file an appeal at the township or County level. Continuing to allow Mr. Valentine to bypass the required process is unacceptable.

We respectfully request that Mr. Valentine's appeal be denied. See attached exhibits, if you need more information, please contact Stephanie Bata Cavalier County Tax Director.

Thank you,

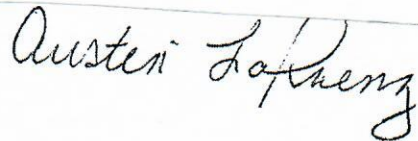
Stephanie Bata

Cavalier County Tax Director



Austin Lafrenz

Cavalier County Commissioner



Cavalier County Tax Equalization Minutes

On June 1, 2021 at 2:00 p.m., the Board of Commissioners of Cavalier County, North Dakota, met for their annual County Equalization meeting at the Cavalier County Courthouse Commission Room. All Commissioners were present. Austin Lafrenz attended via Webex. Vice Chairman Greg Goodman presided and proceeded as follows:

Stephanie Bata, Tax Director, reviewed all changes to cities alphabetically, followed by townships.

After Bata reviewed all proposed changes to city values, **Nick Moser made a motion for approval of all changes as presented, seconded by Stanley Dick, motion carried.** It was noted that taxpayers have the right to appeal values applied by the county at State Equalization on August 10, 2021.

Bata noted that small changes by the assessor to acreage in Billings and Fremont Townships were not made if there was not documentation for the changes. Tom Valentine, assessor for those townships, was in attendance via Webex and was asked if he had anything to add. Valentine did not respond.

Nick Kartes was in attendance regarding Parcel #27044000 in Mt. Carmel Township. Kartes stated the value was too high with the number of tillable acres in his parcel compared to parcels around his. Nick Moser asked Steph Bata if she had reviewed the parcels around his, and she stated she had. The parcel was compared to Parcel #27240000 and #27245000. It was explained to Kartes that all parcels are valued according to soil type and land use classification, and that the soils in his parcel have been valued correctly and consistently to the parcels around his. No changes were made to Kartes' parcel.

Ed Stremick was in attendance for Parcel #11082000 in Fremont Township, so the commissioners went back to Fremont Township to address his concerns. Stremick stated his parcel is consistently wet to the point of not being able to produce a crop, forcing him to enroll in CRP. Stremick was informed that soil type and land use classifications determine the value on his parcel. Stremick was referred to the Weed Officer to see if he would qualify for the Landowner Assistance Program to help with the cost of spraying his CRP. No changes were made to Stremick's parcel.

After Bata reviewed all changes to township values, **Nick Moser made a motion for approval of all changes as presented, seconded by David Zeis, motion carried.**

Bata reviewed the compliance rate on all property classifications and stated that commercial properties may need to be increased in 2022 to stay in compliance.

At 3:15 p.m. Nick Moser made a motion to close the County Equalization meeting and reconvene the regular commission meeting, seconded by Stanley Dick, motion carried.

*Board of Commissioners
Cavalier County, North Dakota*

Austin Lafrenz - Chairman

Greg Goodman - Vice Chairman

Stanley Dick

David Zeis

Nick Moser

Attest: Lisa Gellner - Auditor

PROCEEDINGS

OF

BOARD OF EQUALIZATION

The Board met at Walhalla Legion at 7.00 AM (PM) o'clock on the
(Where Meeting Was Held) (Meeting Time-Circle am or pm)

12 day of April, 2021.
(Day) (Month)

There Were Present:

<u>Gary Norvang</u>	<u>Bruce Lee</u>
<u>Peter Danielson</u>	<u>Tom Valentine</u>
<u>Ed Stremick</u>	<u>Bob Gasink</u>
_____	_____

Peter Danielson
Township Clerk or City Auditor

Meeting called to order by Gary Norvang.
Tom Valentine discussed changes in acreage and town
and full value and changes in wood land Tax. Ed Stremick
voiced his disagreement with appraisal on Sec 13-163-54.
Decreased value 2800⁰⁰ on Parcel # 11182001. Walhalla
Country Club valuation was discussed and decided to leave
unchanged. Bruce Lee motioned to pay Tom Valentine his
assessor fee recorded by Gary Norvang. Motion was made
to adjourn by Gary Norvang seconded by Bruce Lee