

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 Miller called the meeting to order at 10:31 a.m. on October 3, 2024

1. ROLL CALL

Roll Call of Board Members. Those present were Lieutenant Governor Miller, 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 a voice vote, all participating members voted in favor of the motion. The motion passed.

4. APPROVAL OF MINUTES FROM THE AUGUST 13, 2024 MEETING

Treasurer Beadle moved and Auditor Gallion seconded to approve the minutes from the August 13, 2024 meeting. Upon a voice vote, all participating members voted in favor of the motion. The motion passed.

5. REVIEW OF TOLERANCE ISSUES

Foster County, Commercial: Property Tax Specialist Ohlhauser presented the staff report. Commissioner Goehring moved and Commissioner Kroshus seconded to direct Foster County to increase commercial property by 9% to an approximate value of \$103,822,194 and review property assessment notice requirements in North Dakota Century Code § 57-02-53(1)(b) and administer as applicable. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

Griggs County, Sales Ratio Study: State Supervisor of Assessments Myers presented the staff report. Commissioner Goehring moved and Treasurer Beadle seconded to approve the 2023 values for tax year 2024, approve an extension of time until February 1, 2026, to complete the reassessment that the 2023 State Board ordered be completed with the stipulation that if Griggs County decides to hire an assessing entity to complete the county-wide reassessment, the entity must be hired by December 5, 2024, and a report made by the county to the State Board of Equalization by that same date. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

Foster County, Residential: Property Tax Specialist Ohlhauser presented the staff report. Commissioner Goehring moved and Treasurer Beadle seconded to direct Foster County to increase residential property by 9% to an approximate value of \$200,660,725 and review property assessment notice requirements in North Dakota Century Code § 57-02-53(1)(b) and administer as applicable. Roll Call vote: Kroshus: Yes, Gallion: No, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

McIntosh County, Commercial: Property Tax Specialist Williams presented the staff report. Commissioner Goehring moved and Treasurer Beadle seconded to direct McIntosh County to increase commercial property by 9% to an approximate value of \$28,511,325 and review property assessment notice requirements to in North Dakota Century Code § 57-02-53(1)(b) and administer as applicable. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

Ransom County, Commercial: Property Tax Specialist Williams presented the staff report. Commissioner Goehring moved and Auditor Gallion seconded to direct Ransom County to decrease commercial property located in the City of Enderlin by 8% to an approximate value of \$43,852,260. The result of this decrease will be an overall decrease of 3% to an approximate cumulative county commercial assessment of \$103,214,160. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

6. REVIEW OF LOCALLY ASSESSED APPEALS

Burleigh County, Deann Zaun: Property Tax Specialist Pfaff presented the staff report. No action required.

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

Cass County, Fargo, Sterling Properties, Auburn II: Property Tax Specialist Williams presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Betty Ann: Property Tax Specialist Williams presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Briar Pointe: Property Tax Specialist Williams presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Brownstone: Property Tax Specialist Williams presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Country Club: Property Tax Specialist Pfaff presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Crown Court I: Property Tax Specialist Williams presented the staff report. Treasurer Beadle moved and Auditor Gallion seconded to direct Cass County to decrease the true and full value of \$735,000 by 13% to approximately \$636,036 on parcel number 01-0440-02710-000. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

Cass County, Fargo, Sterling Properties, Danbury: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Emerald Court: Property Tax Specialist Williams presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Flagstone: Property Tax Specialist Pfaff presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Foxtail Creek Townhomes: Property Tax Specialist Pfaff presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Gemstone: Property Tax Specialist Pfaff presented the staff report. Auditor Gallion moved and Treasurer Beadle seconded to direct Cass County to decrease parcel 01-0100-01310-000 by 16% to an approximate value of \$268,337, of which \$233,377 is attributable to the improvements and \$35,000 is attributable to the land, decrease parcel 01-0100-01320-000 by 16% to an approximate value of \$268,337, of which \$233,377 is attributable to the improvements and \$35,000 is attributable to the land, and decrease parcel 01-0100-01330-000 by 16% to an approximate value of \$268,337, of which \$233,377 is attributable to the improvements and \$35,000 is attributable to the land. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

Cass County, Fargo, Sterling Properties, Hawn: Property Tax Specialist Heinle presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Hunter's Run I: Property Tax Specialist Heinle presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Kennedy: Property Tax Specialist Heinle presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Kingswood: Property Tax Specialist Heinle presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Martha Alice: Property Tax Specialist Heinle presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Oxford: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Park Terrace: Property Tax Specialist Heinle presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Urban Plains: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Cass County, Fargo, Sterling Properties, Woodland: Property Tax Specialist Heinle presented the staff report. No action required.

Cass County, West Fargo, Sterling Properties, Lake Crest: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Cass County, West Fargo, Sterling Properties, Saddlebrook: Property Tax Specialist Pfaff presented the staff report. No action required.

Cass County, West Fargo, Sterling Properties, Sheyenne Terrace: Property Tax Specialist Pfaff presented the staff report. No action required.

Cass County, West Fargo, Sterling Properties, West Lake: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Grand Forks County, Grand Forks, Jon Lindvig: Property Tax Specialist Pfaff presented the staff report. No action required.

Grant County, Kingdom Investors, LLC: Property Tax Specialist Ohlhauser presented the staff report. Commissioner Goehring moved and Auditor Gallion seconded to direct Grant County to apply an 11% cumulative decrease to parcels 05690000, 05690100, 05690200, 05690300, 05690400, 05690500, 05690600, 05690700, 05690800, 05690900, 05691400, 05691500, 05691600, 05691700, 05691800, 05691900, 05692100, 05692200, 05692500, 05692600, 05692700, 05692800, 05692900, 05693000, 05693100, 05693400, 05693500, 05693600, 05693700, 05693800, 05693900, 05694000, 05694100, 05694200, 05694400, 05694600, 05694700, 05695000, 05695300, 05695400, 05695500, 05695600, 05696000, 05696300, 05696500, 05696600, 05696900, 05697000, 05697100, 05697200, 05697300, 05697400, 05697500, 05697600, 05697700, 05697800, 05697900, 05698000, 05698100, 05698200, 05698300, 05698400, 05698500, 05698600, 05698700, 05698800, 05698900, 05699000, 05699100, 05699200, 05699300, 05699400, 05699500, 05699600, 05699800, 05700100, 05700200, 05700300, 05700400, 05700500, 05700600, 05700700, 05700800, 05701100, 05701200, 05701300, 05701400, 05701600, 05701700, 05701800, 05701900, 05702000, 05702100, 05702200, 05702300, 05702400, 05702500, 05702600, 05702900, 05703000, 05703100, 05703200, 05703300, 05703400, 05703500, 05703600, 05703700, 05703800, 05703900, 05704000, 05704100, 05704200, 05704300, 05704700, 05704800, 05705000, 05705300, 05705500, 05705600, 05705700, 05705800, 05706000, 05706100, 05706200, 05706300, 05706400, 05706500, 05706600, 05706700, 05706800, 05706900, 05707000, 05707100, 05707200, 05707300, 05707400, 05707500, 05707600, 05707700, 05707700, 05707900, 05708000, 05708100, 05708200, 05708300, 05708400, 05708600, 05708700, 05708800, 05708900, 05709000, 05709100, 05709200, 05709300, 05710100, 05710500, 05711000, 05711100, 05711200, 05711300, 05711400, 05711500, 05711700, 05711800, and 05712100, bringing the current assessment of \$4,791,300 to an approximate assessment of \$4,250,000. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

Morton County, Alyssa Symanowski: Property Tax Specialist Heinle presented the staff report. No action required.

Pembina County, Jeff Stevenson: Property Tax Specialist Heinle presented the staff report. No action required.

Stark County, Dickinson, Prairie Hills Mall, LLC: Property Tax Specialist Heinle presented the staff report. No action required.

Trails County, Kory and Becky Anderson: Property Tax Specialist Pfaff presented the staff report. No action required.

Ward County, Minot, Dakota Square Mall CMBS: Property Tax Specialist Ohlhauser presented the staff report. No action required.

Williams, Tioga, Skyview Estates LLC: Property Tax Specialist Williams presented the staff report. Auditor Gallion moved and Treasurer Beadle seconded to direct Williams County to decrease the true and full value by 16% on the following 7 parcels which contain FEMA homes

03-000-00-88-01-020, 03-000-00-88-01-030, 03-000-00-88-01-040, 03-000-00-88-01-050, 03-000-00-88-01-100, 03-000-00-88-01-060, and 03-000-00-88-01-090 to a true and full value of approximately \$67,683 per parcel. This is a reduction to the overall approximate valuation of \$91,967, resulting in a total true and full value of approximately \$1,879,643. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

Williams, Williston, Northgate ICG, LLC: Property Tax Specialist Williams presented the staff report. No action required.

Commissioner Kroshus moved and Auditor Gallion 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, farm land and ranch land owned by non-profit organizations for conservation purposes, and land acquired for the Devils Lake Project. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

7. OTHER BUSINESS

8. ADJOURNMENT

Lieutenant Governor Miller adjourned the meeting at 11:49 a.m. on October 3, 2024.