

The State Board of Equalization met in regular session in the 16<sup>th</sup> Floor Conference 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 March 7, 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. Lieutenant Governor Miller called for a voice vote. Upon voice vote, all participating members voted aye. The motion passed.

4. APPROVAL OF MINUTES FROM THE OCTOBER 5, 2023 MEETING

Treasurer Beadle moved and Auditor Gallion seconded to approve the minutes from the August 8, 2023 meeting. Lieutenant Governor Miller called for a voice vote. Upon voice vote, all participating members voted aye. The motion passed.

5. AMENDMENT TO ELECTRIC TRANSMISSION TAX

State Supervisor of Assessment Shelli Myers presented the revisions due to four wind farms double reporting causing a double taxation. The amendment would remove the double taxation. Commissioner Goehring moved and Auditor Gallion seconded to eliminate the tax for Baldwin Wind LLC, FPL Energy Burleigh County Wind LLC, Langdon Renewables LLC, and Wilton Wind II LLC and approve the revised total of \$1,959,429.12 for Electric Transmission Tax. Lieutenant Governor Miller called for a voice vote. Upon voice vote, all participating members voted aye. The motion passed.

6. ESTABLISH TOLERANCE LEVELS FOR LOCAL ASSESSMENTS FOR 2024

Commission Kroshus started the discussion by explaining why tolerance levels need to be established and stating that last year the policy was set to look at tolerance issues on a case-by-case basis in a range of 90% - 100%. He also stated that this year the decision could be made to change the percent level and a time frame for the policy could be set such a five years, ten years, or indefinite time frame to re-evaluate the policy. Commissioner Goehring stated that he believed that the tolerance levels should be set at a standard 93% across the board. Lieutenant Governor Miller asked how many tolerance issues there were last year and Supervisor Myers stated there were 8 counties with 9 total tolerance issues. Supervisor Myers stated that the tolerance issue recommendations were made based on a 5-year history and the board adjusted the recommendations as they saw fit. Auditor Gallion stated that he thought that the current policy worked well for staff to evaluate different circumstances instead of just going to a set standard number. Treasurer Beadle stated that the way the current policy is set up, it easily allows the board to decide to set a tolerance level for a county who has historically come in low year after year over the 93% mark. Treasurer Beadle moved and Auditor Gallion seconded to preserve the

existing policy as approved by the board in December of 2022. Roll call vote: Roll Call vote:  
Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: No, Miller: Yes. The motion passed.

7. OTHER BUSINESS

None.

8. ADJOURNMENT

Lieutenant Governor Miller adjourned the meeting at 10:55 a.m. on March 7, 2024.