Staff Report for 2025 State Board of Equalization

Proposal for Board Review:

File No.: 2025-TRAILL-POLAR COMMUNICATIONS

Prepared By: Property Tax Division

County or City: TRAILL COUNTY

Appellant: POLAR COMMUNICATIONS

Type of Appeal: TELECOMMUNICATIONS LAND

applied to land taxed under North Dakota Century Code § 57-34.

Analysis:

Summary of Findings:

Appeal Issue: Polar Communications, represented by Ms. Stacey Loftsgard, is appealing the valuation