



# Memorandum

To: Honorable Kelly Armstrong, Governor  
Honorable Thomas Beadle, State Treasurer  
Honorable Joshua Gallion, State Auditor  
Honorable Doug Goehring, Commissioner of Agriculture  
Honorable Brian Kroshus, Tax Commissioner

From: Amber Hasenyager, Administrative Assistant, Office of State Tax Commissioner

Date: July 29, 2025

Subject: Meeting of the State Board of Equalization

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The State Board of Equalization will meet in the Brynhild Haugland Room, North Dakota State Capitol, ground floor, Tuesday, August 12, 2025, at 8:30 a.m.

You may attend the meeting remotely using the following method:

1. [Join the meeting now](#) via Teams Meeting
2. **Phone:** 701-328-0950 Enter Conference ID: 324 118 660#

The following items are on the agenda:

1. Pledge of Allegiance.
2. Approval of the Agenda.
3. Approval of the minutes from the July 8, 2025 meeting.
4. Approval of the minutes from the July 10, 2025 meeting.
5. Hearing for the 2024 Telecommunications Gross Receipts Tax.
6. Welcome and introductory remarks, Chairman of the State Board of Equalization.
7. Meeting overview and instructions, Secretary of the State Board of Equalization, Tax Commissioner Kroshus and State Supervisor of Assessments, Shelli Myers.
8. Discussion of tolerance levels and other considerations.
9. Appeals, Public Comments, and Comments from County Tax Directors and City Assessors.
10. Discussion and direction to property tax staff regarding appeals
  - a. October 2, 2025, at 10:30 am - Regular Meeting - SBOE will meet in the Peace Garden Room.
11. Other business.
12. Adjournment.

cc: Shelli Myers, State Supervisor of Assessments