

The State Board of Equalization met in regular session in the Brynhild Haugland room at the North Dakota State Capitol and virtually via Microsoft Teams. Lieutenant Governor Strinden called the meeting to order at 8:33 a.m. on August 12, 2025.

1. ROLL CALL

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

4. APPROVAL OF MINUTES FROM THE JULY 8, 2025 MEETING

Auditor Gallion moved, and Treasurer Beadle seconded to approve the minutes of the July 8, 2025, meeting. Upon voice vote, all participating members voted in favor of the motion. The motion passed.

5. APPROVAL OF MINUTES FROM THE JULY 10, 2025 MEETING

Auditor Gallion moved, and Treasurer Beadle seconded to approve the minutes from the July 10, 2025, meeting. Upon voice vote, all participating members voted in favor of the motion. The motion passed.

6. HEARING FOR THE 2024 TELECOMMUNICATIONS GROSS RECEIPTS TAX

State Tax Commission, Kroshus presented the 2024 Telecommunications Gross Receipts Tax report for \$4,598,101.98. Auditor Gallion moved, and Treasurer Beadle seconded to approve 2024 Telecommunications Gross Receipts Tax. Upon the Roll Call vote, Commissioner Kroshus; yes, Auditor Gallion; Yes, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

7. WELCOME AND INTRODUCTORY REMARKS

Lieutenant Governor Strinden welcomed everyone to the Locally Assessed State Board of Equalization meeting.

8. MEETING OVERVIEW AND INSTRUCTIONS

Commissioner Kroshus welcomed everyone and gave an overview of the meeting process and instructed appellants to sign in if they have not already done so.

9. DISCUSSION OF TOLERANCE LEVELS AND OTHER CONSIDERATIONS

Property Tax Specialist Ohlhauser stated that the State Board of Equalization reviewed the tolerance levels from 2024 and established tolerance levels for 2025 to be within 90 to 100% for all residential, commercial, and agricultural classifications of property.

Ramsey County: Property Tax Specialist Ohlhauser stated that Ramsey County was listed as having not submitted their sales ratio study. Ohlhauser stated as of yesterday, the Property Tax Division did receive the Final Ramsey County Sales Ratio Study. Ohlhauser stated all classes of property for both Ramsey County and the City of Devils Lake are within the tolerance level. Ramsey County (C-97, R-95, A-95), City of Devils Lake (C-93, R-95)

Nelson County: Property Tax Specialist Ohlhauser stated that Nelson County is out of Tolerance in their Commercial class of property with a tolerance of 102%. Ohlhauser opened the floor for a representative from Nelson County to address the board. No representative came forward to speak.

Sargent County: Property Tax Specialist Ohlhauser stated that Sargent County is out of the tolerance level in their residential class of property with a tolerance of 80%. Ohlhauser opened the floor for a representative from Sargent County to address the board. Sargent County Commissioner Jerry Waswick addressed the board, He stated that he had two cities that denied the assessments, Milnor and Gwinner. Waswick states over 20% increases in the last three years in a row with the most notable for the City of Gwinner and Milnor. Waswick stated many parcels have seen a fifty percent plus increase in just three years, increases in assessments and taxes are expected but not to this degree.

10. APPEALS, PUBLIC COMMENTS, AND COMMENTS FROM COUNTY TAX DIRECTORS AND CITY ASSESSORS

Ohlhauser went through the counties and opened the floor for any person to present an appeal to the board.

Oliver County: None

Pembina County: None

Pierce County: None

Ramsey County: None

Ransom County: Ms. Susan Dopp is appealing the property value of \$375,600 on parcel number 13-3996000, located at 13291 55th Street SE, Enderlin, ND. No representative from Ransom County came forward to speak.

Mr. Howard Rasmussen is appealing the property value on parcel 26-6714000 located at 515 Bluff Street, Enderlin, ND. No representative from Ransom County came forward to speak.

Renville County: None

Richland County: Mr. Craig Hertsgaard is appealing the property value of \$280,100 on parcel 02-0000-00474.0000, located at 5530 165th Ave SE, Kindred, ND. No representative from Richland County came forward to speak.

Rolette County: None

Sargent County: Ms. Hope Ciesynski is appealing the property value of \$240,000 on parcel 31-9679000, located at 310 4th Ave SE, Gwinner, ND. No Representative from Sargent County came forward to speak.

Mr. Steve McLaen is appealing the residential classification and valuation of \$300,400 on parcel 18-5406000 located at 9859 130 Ave SE, Forman, ND. No Representative from Sargent County came forward to speak.

Ms. Jeannie Strange is appealing the property value on parcel 27-8507000, located at 115 7th Street, Cogswell, ND. No Representative from Sargent County came forward to speak.

Sheridan County: None

Sioux County: None

Slope County: None

Stark County: Mr. David Steinbach is appealing the property value of \$345,700 on parcel 41-0880-04000-100, located at 1192 11th Avenue E, Dickinson, ND 58601. Assessor of City of Dickinson, Joe Hirschfeld, States Mr. Steinbach's property is in the re-evaluation area. His property was knocked down to fair condition.

Steele County: None

Stutsman County: None

City of Jamestown: None

Towner County: None

Traill County: Polar Communications, represented by Ms. Stacey Loftsgard, is appealing the valuation applied to land taxed under North Dakota Century Code § 57-34. No Representative from Traill County came forward to speak.

Walsh County: None

City of Grafton: None

Ward County: None

City of Minot: None

Wells: Ms. Lydia Gessele is appealing, parcel 27167000, located at 631 32nd Ave NE, Chaseley, ND 58423. No Representative from Wells County came forward to speak.

Williams County: None

City of Williston: None

Adam County: None

Barnes County: None

City of Valley City: None

Benson County: None

Billings County: None

Bottineau County: None

Bowman County: None

Burke County: None

Burleigh County: None

City of Bismarck: None

Cass County: Mr. Howard Rasmusson is appealing the property value of \$221,700 on parcel number 68-0000-13021-010, located at 5225 148th Avenue SE, Leonard, ND. No Representative from Cass County came forward to speak.

City of Fargo: NetREIT Fargo, LLC, represented by Ms. Jennifer Carruth, Property Tax Resources, LLC is appealing the combined commercial value of \$14,853,900 on parcels 01-1520-00023-000 and 01-1520-00017-000 located at 51 Broadway N, Fargo, ND and 424 5th Street N, Fargo, ND. No representative from the City of Fargo came forward to speak.

NetREIT Fargo, LLC, represented by Ms. Jennifer Carruth, Property Tax Resource, LLC is appealing the commercial value of \$3,762,600 on parcel 01-2150-00101-020 located at 300 Northern Pacific Ave N, Fargo, ND. No representative from the City of Fargo came forward to speak.

City of West Fargo: NetREIT West Fargo, LLC, represented by Ms. Jennifer Carruth, Property Tax Resources, LLC is appealing the combined commercial value of \$1,261,500 on parcels 02-2054-00080-000 and 02-2056-00030-000, located at 617 13th Street NE, West Fargo, ND and 625 13th Street ND, West Fargo, ND. No representative from the City of West Fargo came forward to speak.

Cavalier County: None

Dickey County: None

Divide County: None

Dunn County: None

Eddy County: None

Emmons County: None

Foster County: None

Golden Valley County: None

Grand Forks: None

City of Grand Forks: None

Grant County: Mr. Lynn and Mrs. Amiee Griffin are appealing the property value of \$70,200 on parcel number 62101623, located at 411 1st Avenue SW, New Leipzig, ND. No representative from Grant County came forward to address the board.

Griggs County: None

Hettinger County: None

Kidder County: None

LaMoure County: None

Logan County: None

McHenry County: None

McIntosh County: None

McKenzie County: JLC Hunter's LLC, represented by Flanagan Bilton, LLC, is appealing the property value of \$5,570,520 on parcel 82-42-12500, located at 505 Hunters Run Street, Watford City, ND. No Representative from McKenzie County came forward to address the board.

McLean County: None

Mercer County: None

Morton County: None

City of Mandan: None

Mountrail County: None

Nelson County: None

11. DISCUSSION AND DIRECTION TO PROPERTY TAX STAFF REGARDING APPEALS

Property Tax Specialist Ohlhauser stated the property tax division team will get to work performing investigations of each appeal. If you've made an appeal, you can expect to be contacted by one of the team. Property Tax Division staff will be working through each appeal to conduct independent appraisals. They will review information that each appellant submits, and will also review information provided by the County or City they are located in. Staff will then create a report for each appeal that will be supplied to each of the board members for our review. Ohlhauser stated the meeting for the conclusion of this process will be held on October 2, 2025, at 10:30am in the Peace Garden Room.

12. OTHER BUSINESS

None.

13. ADJOURNMENT

Lieutenant Governor Strinden adjourned the meeting at 11:30 a.m. on August 12, 2025.