

State Board of Equalization  
April 1, 2021

The State Board of Equalization met virtually through Microsoft TEAMS, April 1, 2021 at 10:30 a.m.

The following members were present:

Governor Doug Burgum, Chairperson  
Thomas Beadle, State Treasurer  
Josh Gallion, State Auditor  
Doug Goehring, Commissioner of Agriculture  
Ryan Rauschenberger, State Tax Commissioner and Secretary of the  
State Board of Equalization

Governor Burgum called the meeting to order at 10:33 a.m. and welcomed Treasurer Thomas Beadle to his first State Board of Equalization Meeting.

It was moved by Commissioner Rauschenberger and seconded Auditor Gallion to approve the minutes of the December 4, 2020 meeting. Upon voice vote, all participating members voted “aye.” Motion carried.

The Governor turned the meeting over to Commissioner Rauschenberger who introduced the application for a New and Expanding Business Exemption, submitted by Abbiamo Pasta Co. Commissioner Rauschenberger provided information about the business plan, employment, and projections. Rauschenberger noted Abbiamo Pasta Co. has met all requirements and notices for competitors and has been designated primary sector by the Department of Commerce. Rauschenberger announced the representative for Abbiamo Pasta Co. was in attendance, should the board have had any questions. With no questions, Commissioner Rauschenberger moved for approval for a five year, 100 percent income tax exemption. The motion was seconded by Commissioner Goehring. Upon role call, all voting members voted “aye.” Motion carried.

Rauschenberger continued with the self-report from McKenzie Electric Co-op for omissions of 3.58 miles of their annual electric tax reporting. Commissioner Rauschenberger made a recommendation to waive penalty, as allowed by law, because McKenzie Electric Co-op self-reported the omission. Commissioner Rauschenberger moved to approve a payment be made by McKenzie Electric Co-op for tax and interest in the amount of \$1415.82 without penalty. The motion was seconded by Treasurer Beadle. Upon role call, all members voted “aye.” Motion carried.

The meeting was adjourned at 10:48 a.m.

State Board of Equalization  
July 13, 2021

The State Board of Equalization met in the Peace Garden Room at the State Capitol, Tuesday, July 13, 2021 at 1:02 p.m. The meeting was offered as a hybrid option through Microsoft TEAMS.

The following members were present:

Governor Doug Burgum, Chairperson  
Thomas Beadle, State Treasurer  
Doug Goehring, Commissioner of Agriculture  
Ryan Rauschenberger, Tax Commissioner and  
Secretary of the State Board of Equalization

Not in attendance: Joshua Gallion, State Auditor

It was moved by Commissioner Goehring and seconded by Treasurer Beadle to approve the minutes of the April 1, 2021 meeting. Upon roll call, all members participating voted “aye.” Motion carried.

Commissioner Rauschenberger presented the new and expanding business exemption application for CI Sport. Rauschenberger noted CI Sport has met all requirements and notices for competitors and has been designated primary sector by the North Dakota Department of Commerce. Commissioner Rauschenberger provided information about the business plan, employment, and projections. Rauschenberger called upon Mr. Thoreson, President of CI Sport, to clarify the number of employees CI Sport plans to hire in the next five years. Treasurer Beadle asked Mr. Thoreson if CI Sport is currently operational and if they expect continued growth, which Thoreson clarified they are. With no further questions, Commissioner Goehring motioned for approval of a five year, 100 percent income tax exemption. The motion was seconded by Treasurer Beadle. Upon role call, all voting members voted “aye.” Motion carried.

Governor Burgum introduced the next agenda item, review of the business incentive for Dakota Specialty Milling Inc. Rauschenberger called upon Corporate Tax Specialist Doug Coyle, to present the business incentive. Mr. Coyle stated that Dakota Specialty Milling Inc. signed a five year business agreement in 2016, though they have failed to meet the original employment goals. A letter from Vice President and CFO, Bryan Hendricks of Dakota Specialty Milling was presented to the board. Within the letter, Mr. Hendricks explained why the business was not able to meet the job and compensation goals as indicated in the original application. Commissioner Rauschenberger motioned to adjust the goals for Specialty Milling Inc. to reflect the one additional employee the company has obtained over the past five years. A second was made by Commissioner Goehring. Upon role call, all voting members voted “aye.” Motion carried.

It was moved by Commissioner Goehring and seconded by Treasurer Beadle that the Board approve the 2021 tentative assessments for air transportation companies in the amount of \$9,042,300. Discussion regarding the valuation process for airline companies followed. Upon roll call, all members voted “aye.” Motion carried.

<b>Airlines</b>	<b>2021</b>
Allegiant Air, LLC	\$ 1,240,200
Delta Airlines, Inc.	\$ 3,808,600
Envoy Air, Inc.	\$ 736,600
Federal Express Corp	\$ 172,600
Frontier Airlines	\$ 202,400
SkyWest Airlines, Inc.	\$ 790,800
United Airlines, Inc.	\$ 2,091,100
<b>Total</b>	<b>\$ 9,042,300</b>

Natural gas pipelines followed airline transportation companies. Commissioner Rauschenberger gave an overview of valuations and answered company specific questions from the board. It was moved by Commissioner Rauschenberger and seconded by Treasurer Beadle to approve the 2021 tentative assessments for natural gas pipelines in the amount of \$2,854,973,900. Upon roll call, all members voted “aye.” Motion carried.

<b>NATURAL GAS PIPELINES</b>	<b>2021</b>
ALLIANCE PIPELINE LP	\$ 116,540,500
AMERICAN MIDSTREAM GP LLC	\$ -
ANDEAVOR FIELD SERVICES COMPANY	\$ 116,686,000
ANDEAVOR GATHERING I LLC	\$ 10,043,000
ARCHER DANIELS MIDLAND	\$ 79,000
ARROW PIPELINE LLC	\$ 66,862,000
AUX SABLE MIDSTREAM LLC	\$ 25,859,000
BAKKEN OIL EXPRESS LLC	\$ 8,317,500
BISON MIDSTREAM LLC	\$ 18,876,500
BISON PIPELINE LLC	\$ 59,524,500
CALIBER BEAR DEN INTERCONNECT LLC *New in 2017*	\$ 4,748,000
CALIBER MIDSTREAM PARTNERS LP	\$ 49,193,500
CRESTWOOD CRUDE LOGISTICS LLC	\$ 3,575,000
DAKOTA GASIFICATION CO	\$ 5,418,500
DAKOTA GASIFICATION CO - SNG ANTELOPE PIPELINE	\$ 2,867,000
DAKOTA GASIFICATION CO - SNG HEBRON PIPELINE	\$ 4,612,000
DAKOTA MIDSTREAM LLC - NATURAL GAS	\$ 6,084,500
EQUINOR PIPELINES LLC	\$ 53,751,000
HESS BAKKEN INVESTMENTS II LLC	\$ 51,066,500
HESS NORTH DAKOTA EXPORT LOGISTICS LLC	\$ 23,240,000
HESS NORTH DAKOTA PIPELINES LLC	\$ 634,822,000

HESS TIOGA GAS PLANT, LLC	\$	29,761,500
HILAND PARTNERS HOLDING LLC	\$	185,538,000
LIBERTY RESOURCES II	\$	13,812,000
MEADOWLARK MIDSTREAM COMPANY, LLC	\$	78,935,000
NORTHERN BORDER PIPELINE COMPANY	\$	111,550,500
OE2 NORTH LLC (NEW FOR 2020)	\$	27,124,500
ONEOK ROCKIES MIDSTREAM LLC	\$	714,697,500
PARADIGM MIDSTREAM LLC	\$	55,388,000
PECAN PIPELINE (NORTH DAKOTA) INC	\$	37,354,000
PETRO HUNT ET AL LLC	\$	33,400
PETRO HUNT LLC	\$	7,705,500
RED RIVER ENERGY LLC	\$	78,000
ROUGH RIDER PIPELINE CO	\$	78,000
SACAGAWEA PIPELINE COMPANY NEW FOR 2020	\$	27,597,500
STEEL REEF BURKE	\$	1,815,500
STERLING ENERGY INVESTMENTS LLC	\$	-
TARGA BADLANDS LLC	\$	149,958,000
USG MIDSTREAM BAKKEN I LLC	\$	37,847,000
USG WHEATLAND PIPELINE LLC	\$	3,848,500
VIKING GAS TRANSMISSION	\$	141,500
WBI ENERGY TRANSMISSION INC	\$	71,050,000
WHITING PETROLEUM CORP	\$	13,983,000
XTO ENERGY INC	\$	24,511,000
<b>Total</b>	<b>\$</b>	<b>2,854,973,900</b>

Next, Commissioner Rauschenberger provided an overview of oil and refined petroleum pipeline assessments. It was moved by Commissioner Goehring and seconded by Treasurer Beadle to approve the 2021 tentative assessments for oil and refined petroleum pipelines in the amount of \$2,073,149,000. Upon roll call, all members voted “aye.” Motion carried. Governor Burgum addressed the percentage of tax dollars brought in by the Dakota Access Pipeline.

<b>OIL &amp; REFINED PETROLEUM PIPELINES</b>	<b>2021</b>
BAKKEN PIPELINE COMPANY LP	\$ 49,857,000
BAKKENLINK PIPELINE LLC	\$ -
BELLE FOURCHE PIPELINE	\$ 26,207,500
BRIDGER PIPELINE LLC	\$ 167,124,000
*CENEX PIPELINE LLC	\$ 34,190,500
DAKOTA ACCESS	\$ 476,133,000
DAKOTA ENERGY CONNECTION LLC (DAKOTA MIDSTREAM)	\$ 4,717,000
ENABLE BAKKEN CRUDE SERVICES LLC	\$ 50,959,500
ENBRIDGE ENERGY LP	\$ 106,545,500
HAWTHORN OIL TRANSPORTATION (NORTH DAKOTA) INC	\$ 821,000
HILAND CRUDE LLC	\$ 181,487,500

INDEPENDENT TRADING&TRANSPORTATION COMPANY	
1 LLC	\$ 16,123,000
*MAGELLAN PIPELINE COMPANY LP	\$ 12,869,500
NORTH DAKOTA PIPELINE COMPANY LLC	\$ 183,234,500
*NUSTAR PIPELINE OPERATING PARTNERSHIP LP	\$ 24,525,500
OASIS MIDSTREAM SERVICES	\$ 7,747,500
ONEOK BAKKEN PIPELINE LLC	\$ 168,814,500
PELICAN GATHERING SYSTEMS LLC	\$ 46,741,000
PEMBINA COCHIN LLC	\$ 32,511,000
PLAINS PIPELINE LP	\$ 13,498,000
PLAINS PIPELINE MONTANA, LLC	\$ 11,350,000
ROSE ROCK MIDSTREAM CRUDE LP	\$ 2,442,500
SACAGAWEA PIPELINE COMPANY LLC	\$ 69,037,000
SOUTHERN LIGHTS HOLDINGS LLC	\$ 970,000
TESORO GREAT PLAINS GATHERING AND MARKETING LLC	\$ 30,254,500
TESORO HIGH PLAINS PIPELINE COMPANY	\$ 158,542,500
TIDAL ENERGY MARKETING US LLC	\$ 4,058,500
TRANSCANADA KEYSTONE PIPELINE LP	\$ 160,531,500
VANTAGE PIPELINE US LP	\$ 31,855,500
<b>\$</b>	
<b>-</b>	<b>\$ 2,073,149,000</b>

The board then reviewed railroad industry assessments. It was moved by Treasurer Beadle and seconded by Commissioner Rauschenberger that the Board approve the 2021 tentative assessments for railroad companies in the amount of \$651,700,000. Upon roll call, all members voted “aye.” Motion carried.

<b>RAILROAD</b>	<b>2021</b>
BNSF RAILROAD COMPANY	\$ 482,000,000
DAKOTA, MISSOURI VALLEY & WESTERN RAILROAD	\$ 20,639,000
DAKOTA NORTHERN RAILROAD INC	\$ 357,000
NORTHERN PLAINS RAILROAD INC.	\$ 2,949,500
RED RIVER VALLEY & WESTERN RAILROAD COMPANY	\$ 26,403,500
SOO LINE RAILROAD COMPANY	\$ 119,351,000
<b>Total</b>	<b>\$ 651,700,000</b>

Commissioner Rauschenberger reported the 2021 tentative assessments for electric and gas utility companies. It was moved by Treasurer Beadle and seconded by Commissioner Rauschenberger to approve the 2021 tentative assessments for electric and gas utility companies in the amount of \$508,161,928. Upon roll call, all members voted “aye.” Motion carried.

<b>ELECTRIC, HEAT &amp; GAS</b>	<b>2021</b>
DAKOTA NATURAL GAS	\$ 1,592,000
MONTANA DAKOTA UTILITIES	\$ 223,517,000
NORTHERN MUNICIPAL POWER COMPANY (MINNKOTA POWER COOP INC)	\$ 311,928
NORTHWESTERN CORP	\$ 1,018,500
OTTER TAIL POWER COMPANY	\$ 120,173,000
RAINBOW ENERGY MARKETING	-
XCEL ENERGY SERVICES INC	\$ 161,549,500
<b>Total</b>	<b>\$ 508,161,928</b>

Commissioner Rauschenberger provided an overview of the assessments for renewable wind companies and noted not all the wind farm information is going to be included in the ad valorem Wind data. He explained that the data for ad valorem Wind is gathered from older wind farms, and the data for newer wind farms will be provided separately. It was moved by Treasurer Beadle and seconded by Commissioner Rauschenberger that the Board approve the 2021 tentative assessments for renewable wind companies in the amount of \$478,024,666. Upon roll call, all members voted “aye.” Motion carried.

<b>Ad Valorem Wind</b>	<b>2021</b>
ASHTABULA WIND I LLC	\$ 36,388,500
ASHTABULA WIND II LLC	\$ 47,674,000
ASHTABULA WIND III LLC	\$ 19,812,500
*BALDWIN WIND LLC	\$ 64,219,500
*FPL ENERGY BURLEIGH COUNTY WIND LLC	\$ 15,094,000
FPL ENERGY NORTH DAKOTA WIND LLC	\$ 5,203,000
*FPL ENERGY OLIVER WIND I LLC	\$ 25,636,500
*FPL ENERGY OLIVER WIND II LLC	\$ 31,608,500
LANGDON RENEWABLES	\$ 74,288,500
LANGDON WIND LLC	\$ -
LANGDON WIND II LLC	\$ -
MONTANA DAKOTA UTILITIES	\$ 11,292,500
OTTER TAIL POWER COMPANY Ashtabula Wind Energy Center	\$ 24,208,000
OTTER TAIL POWER COMPANY Langdon Wind Energy Center	\$ 16,494,000
OTTER TAIL POWER COMPANY Luverne Wind Energy Center	\$ 16,914,000
RUGBY WIND LLC	\$ 35,707,000
TATANKA WIND POWER LLC	\$ 28,390,666
VELVA WINDFARM LLC	\$ 2,167,500
WILTON WIND II LLC	\$ 22,926,000
<b>Total</b>	<b>\$ 478,024,666</b>

Commissioner Rauschenberger provided the board with an overview of the statute-based formula for electric distribution. It was moved by Commissioner Goehring and seconded by

Treasurer Beadle to approve the 2021 tax for electric distribution companies in the amount of \$11,699,312.52. Upon roll call, all members voted “aye.” Motion carried.

<b>ELECTRIC DISTRIBUTION TAX</b>	<b>2021</b>
BURKE DIVIDE ELECTRIC COOP	\$ 152,800.28
CAPITAL ELECTRIC COOP	\$ 295,955.04
CASS CO ELECTRIC COOP	\$ 1,007,253.42
CAVALIER RURAL ELEC COOP	\$ 28,126.40
DAKOTA VALLEY ELECTRIC	\$ 510,827.98
GOLDENWEST ELECTRIC COOPERATIVE INC	\$ 20,306.02
KEM ELECTRIC COOPERATIVE INC	\$ 69,591.57
LOWER YELLOWSTONE RURAL ELECTRIC ASSOC INC	\$ 56,298.44
MCKENZIE ELECTRIC COOP	\$ 3,655,578.40
MCLEAN ELECTRIC COOPERATIVE INC	\$ 105,362.99
MOR GRAN SOU ELECTRIC COOP INC	\$ 124,855.40
MOUNTRAIL WILLIAMS ELEC	\$ 2,956,198.65
NODAK ELECTRIC COOP	\$ 855,557.62
NORTH CENTRAL ELECTRIC COOPERATIVE INC	\$ 177,502.76
NORTHERN PLAINS ELECTRIC	\$ 357,149.20
ROUGH RIDER ELECTRIC COOPERATIVE INC	\$ 573,423.97
SHERIDAN ELEC COOP INC	\$ 23,751.21
SLOPE ELECTRIC COOPERATIVE INC	\$ 270,614.04
TRAVERSE ELECTRIC COOP	\$ 297.44
VERENDRYE ELECTRIC COOPERATIVE INC	\$ 457,861.69
<b>Total</b>	<b>\$ 11,699,312.52</b>

Commissioner Rauschenberger provided the board with an overview of the statute-based formula for electric transmission. It was moved by Treasurer Beadle and seconded by Commissioner Rauschenberger to approve the 2021 tax for electric transmission companies in the amount of \$1,888,805.61. Upon roll call, all members voted “aye.” Motion carried.

<b>ELECTRIC TRANSMISSION TAX</b>	<b>2021</b>
ALLETE INC	105,168.78
ASHTABULA WIND II LLC	3,608.40
ASHTABULA WIND LLC	3,688.00
BASIN ELECTRIC POWER CO	564,217.00
BRADY WIND, LLC	5,404.20
BURKE DIVIDE ELECTRIC COOP	21,620.00
CENTRAL POWER ELECTRIC COOP	142,753.50
EMMONS-LOGAN WIND, LLC	416.18
GOLDENWEST ELECTRIC COOPERATIVE INC	990.00
GRAND ELECTRIC COOP., INC.	3,200.00
GREAT RIVER ENERGY	274,217.84
KEM ELECTRIC COOPERATIVE INC	6,043.50

LOWER YELLOWSTONE RURAL ELECTRIC ASSOC INC	3,033.59
MCKENZIE ELECTRIC COOP	97,883.80
MEADOWLARK WIND I LLC	3,022.80
MINNKOTA POWER COOP INC	425,163.35
MONTANA-DAKOTA UTILITIES CO.	9,249.41
MOORHEAD PUBLIC SER DEPT	1,746.00
MOR GRAN SOU ELECTRIC COOP INC	30,995.00
MOUNTRAIL WILLIAMS ELEC	73,696.98
NORTHERN STATES POWER COMPANY-MINNESOTA	27,224.38
OLIVER WIND III, LLC	1,436.10
OTTER TAIL POWER COMPANY	17,849.10
ROUGH RIDER ELECTRIC COOPERATIVE INC	32,250.62
RUGBY WIND LLC	3,070.55
SHERIDAN ELEC COOP INC	13,360.00
SLOPE ELECTRIC COOPERATIVE INC	12,019.60
SQUARE BUTTE ELECTRIC CO	1,327.20
TATANKA WIND POWER LLC	3,853.74
UPPER MISSOURI G&T ELECT	296.00
<b>Total</b>	<b>1,888,805.61</b>

Electric generation from wind industry followed with Commissioner Rauschenberger providing the board with an overview of the assessed values. Rauschenberger also explained that due to legislative law changes, the ad valorem wind farms will be transitioning to a new way of taxation. This change will cause the number of electric generation companies to grow as the ad valorem wind farms will dwindle. It was moved by Treasurer Beadle and seconded by Commissioner Rauschenberger that the Board approve the 2021 tax for electric generation from wind companies in the amount of \$11,477,996.03. Upon roll call, all members voted “aye.” Motion carried.

<b>ELECTRIC GENERATION FROM WIND TAX</b>	<b>2021</b>
ALLETE INC	2,091,548.83
BASIN ELECTRIC POWER CO	498,063.24
BRADY WIND II, LLC	713,417.00
BRADY WIND, LLC	721,644.51
BWF WIND	712,037.23
COURTNAY WIND	851,776.12
EMMONS-LOGAN WIND, LLC	980,070.98
FOXTAIL WIND	682,767.20
GLEN ULLIN ENERGY CENTER, LLC	494,115.68
LINDAHL WIND PROJECT LLC	690,314.75
MEADOWLARK WIND I LLC	469,302.69
MERRICOURT WIND ENERGY CENTER	391,809.77
MINNKOTA POWER COOPERATIVE INC.	6,653.01
MONTANA-DAKOTA UTILITIES CO.	695,715.50



NORTHERN DIVIDE WIND, LLC	505,931.08
OLIVER WIND III, LLC	476,610.00
SUNFLOWER WIND PROJECT LLC	496,218.46
<b>Total</b>	<b>11,477,996.03</b>

Commissioner Rauschenberger provided an overview of the electric generation (other than wind or coal) tax. It was moved by Treasurer Beadle and seconded by Commissioner Rauschenberger to approve the 2021 tax for electric generation in the amount of \$1,619,480.14. Upon roll call, all members voted “aye.” Motion carried.

<b>ELECTRIC GENERATION TAX (from other sources other than wind or coal)</b>	<b>2021</b>
BASIN ELECTRIC POWER CO - NG Gas Peaker Plant	\$ 1,518,643.00
MINNKOTA POWER COOP INC - Community Solar Project	\$ 10,083.89
OREG I - Pipeline Waste Heat	\$ 36,074.75
OREG II - Pipeline Waste Heat	\$ 54,678.50
<b>Total</b>	<b>\$ 1,619,480.14</b>

The next item on the agenda was the approval of the State Medical Center Resolution. It was moved by Commissioner Rauschenberger and seconded by Commissioner Goehring that the Board approve the State Medical Center Resolution as follows:

**STATE MEDICAL CENTER RESOLUTION**

WHEREAS, ARTICLE X, SECTION 10 of the North Dakota Constitution requires that a one mill levy on all taxable property within the State shall be spread for the purpose of establishing a Medical Center at the University of North Dakota

THEREFORE, BE IT RESOLVED that a Medical Center levy for the year of 2021 is hereby levied at a rate of one mill on each dollar of net taxable valuation of all property subject to the general property tax for the year 2021.

Upon roll call, all members voted “aye.” Motion carried.

Commissioner Rauschenberger stated the State Board of Equalization will meet again on August 10, 2021 at 8:30 a.m. in the Brynhild Haugland Room of the State Capitol. Commissioner Rauschenberger and Supervisor of Assessments Kim Vietmeier gave a brief overview of what to expect at the locally assessed property meeting.

Governor Burgum thanked Commissioner Rauschenberger and his team and adjourned the meeting at 1:57 p.m.

State Board of Equalization  
August 10, 2021

The State Board of Equalization met in the Brynhild Haugland Room and virtually via Microsoft TEAMS Tuesday, August 10, 2021.

The following members were present:

Lieutenant Governor Brent Sanford, Chairperson  
Thomas Beadle, State Treasurer  
Josh Gallion, State Auditor  
Doug Goehring, Commissioner of Agriculture  
Ryan Rauschenberger, Commissioner of Tax and Secretary of the  
State Board of Equalization

Lieutenant Governor Sanford called the meeting to order and welcomed everyone at 8:42 a.m.

It was moved by Commissioner Rauschenberger and seconded by Treasurer Beadle to approve the minutes of the July 13, 2021 meeting. Upon voice vote, all participating members voted "aye." Motion carried.

Commissioner Rauschenberger provided information on the hearing for telecommunications carriers' gross receipts taxes. It was moved by Commissioner Rauschenberger to approve the total amount of \$6,260,023.81 for the 2021 year. Second by Commissioner Goehring. Upon roll call vote, all participating members voted "aye." Motion carried.

Commissioner Rauschenberger went through procedural items and explained there will not be any action taken today regarding the appeals. Individual investigations for the presented appeals set before the board, will be assigned to the property tax division staff following the meeting. Commissioner Rauschenberger also stated that there were no tolerance issues needing to be addressed this year.

The meeting was turned over to Kim Vietmeier, State Supervisor of Assessments. Mrs. Vietmeier explained the technological processes for the hybrid meeting.

The appeals process began with Pembina County. There were no appeals until Richland County. Bruce Hendrickson appealed the assessment made on his residential structure, which was from a converted church. After an exchange of questions and answers from the board, a

recommendation was made that Mr. Hendrickson also reach out to the Insurance Commissioner's Office.

Steele County: Jeffrey Nelson is appealing the assessment of 10 parcels of land on the east side of Golden Lake. He believes the properties are assessed too high and provided the board with proposed acre lot value of \$9,803 or \$6,803.

Ward County: Silver Springs Development, of Surrey. Gordon Dole appealed to have the property values/taxes reviewed for all undeveloped land within Silver Springs Development. Mr. Dole believes that the assessment should be reassessed and adjusted based on the data he brought forward to the board.

Williams County: Martin Hanson appealed his rural residential property. Mr. Hanson appealed the increase in valuation in Zahl. No additional information was presented to the board.

Williams County: Shannon Robinson of Ernst & Young LLP. representing Ramada Airport Hotel of Williston. Appellant believes the assessed value of the Ramada Williston Airport Hotel exceeds true market value. No additional information was presented to the board.

Williams County: Halliburton 1, 2 & 3. Kimberly King, Tax Specialist with Halliburton Energy Services Inc. appeals the assessments of three properties within the city of Williston. Ms. King believed the properties to be over assessed.

Williams County: Woodrow Sveen is appealing the increase in taxable value on his rural property. After an exchange of questions and answers from the board and Mr. Sveen, the county director of tax equalization, Darcy Anderson, addressed the board. Ms. Anderson clarified that there were modifier errors made and the county has filed and sent out the assessor errors.

Barnes County: Arlen Huber and Rebecca Huber are appealing the assessed value of their agricultural land in Barnes County. There is a county response available online. No additional information was presented to the board.

Cavalier County: Tom Valentine is disputing acreage calculations for taxation as prepared by the Tax Director of Cavalier County. There is a county response available online.

Foster County: Gene Doeling is appealing the valuation of his assessed property. After an exchange of questions and answers from the board, Mrs. Vietmeier explained that the information brought forth from Mr. Doeling will be available online following the meeting.

Mercer County: Michael and Sheryl Massey are appealing the increase of assessment and tax, for property in Bayview Heights Subdivision in Mercer County. No additional information was presented to the board.

The meeting was turned over to Commissioner Rauschenberger, who gave a debriefing of what is to come at the next State Board of Equalization Meeting. Both Commissioner Rauschenberger and Lieutenant Governor Sanford thanked all who participated in the meeting.

Lieutenant Governor called the meeting to end, and the board adjourned at 10:02 a.m.

State Board of Equalization  
October 4, 2021

The State Board of Equalization met in the Peace Garden Room of the North Dakota State Capital and virtually through Microsoft TEAMS, Monday, October 4, 2021.

The following members were present:

Lieutenant Governor Brent Sanford, Chairperson  
Thomas Beadle, State Treasurer  
Josh Gallion, State Auditor  
Ryan Rauschenberger, Commissioner of Tax and Secretary of the  
State Board of Equalization

The following member was absent:

Doug Goehring, Commissioner of Agriculture

Lieutenant Governor Sanford called the meeting to order at 10:08 a.m.

It was moved by Treasure Beadle and seconded Auditor Gallion to approve the minutes of the August 10, 2021, meeting. Upon roll call vote, all participating members voted “aye.” Motion carried.

The Lieutenant Governor turned the meeting over to Commissioner Rauschenberger. Commissioner Rauschenberger stated that we are here to review the staff recommendations regarding the appeals brought forward during the August Board meeting.

Shelli Myers, Tax Property Specialist, presented the recommendation for Richland County – Hendrickson appeal. Property owner appeals the assessed valuation of property. Property was a church and has been converted into a residence located at 5555 CO RD 3, Kindred, Richland County. (Parcel No. 04-0000-01046-200). After review of the information gathered, with consideration given to all three approaches to value, a no change recommendation was made. No additional discussion.

Shelli Myers presented the recommendation for Steele County – Nelson appeal. Property owner appeals the assessment of ten parcels of land located on the east side of Golden Lake within Steele County. Appellant proposes acre lot value to be \$9,803 or \$6,803. (Parcel Numbers: 06000001046015, 06000001046020, 06000001046025, 06000001046030, 06000001046035, 06000001046040, 06000001046045, 06000001046050, 06000001046055, 06000001046060). A recommendation was made to direct Steele County to change the classification of parcels, as provided within the appeal, from commercial to agricultural and value at \$245 an acre for Parcel Numbers: 06000001046015, 06000001046020, 06000001046025, 06000001046030, 06000001046035, 06000001046040, 06000001046045,

06000001046050, 06000001046055, 06000001046060. A recommendation was also made to direct the county to monitor sales, reclassify and adjust values as lots are sold. Motion to approve staff recommendations was moved by Auditor Gallion and seconded by Treasure Beadle. Upon roll call vote, all participating members voted “aye.” Motion carried.

Linda Morris, Property Tax Specialist, presented the recommendation for Ward County-Silver Springs. Appellant appeals to have the property values/taxes reviewed for all undeveloped land within the Silver Springs Development, located in Surrey, Ward County. Recommendation: No action required because the appellant did not follow the correct appeal process. A no change recommendation was made as the appellant did not follow the correct appeal process.

Vicki Williams, Property Tax Specialist, presented the recommendation for Williams County-Hanson. Property owner appeals the increase in valuation of his rural residential parcel located at 7853 139th Ave. NW, Zahl, in Williams County. (Parcel No. 50-159-101-00-35-030). After review of all information, a no change recommendation was made.

Linda Morris presented the recommendation for Williams County- Ramada. Appellant believes the assessed value of the Ramada Williston Airport Hotel, located at 5831 Jefferson Lane, exceeds market value. (Parcel No. 46-155-01-28-01-012). Treasurer Beadle asked for clarification on the 220 vs 240 rooms; have the 20 rooms ever been leased or were they always used for storage. Hotel is using them as storage, but it is currently listed as a property with 240 rooms. Upon investigation a recommendation, followed with discussion, was made to direct Williams County to decrease the improvement (structure) assessment of parcel 46-155- 01-28-01-012 by 7%; resulting in an approximate total assessment of \$6,762,237. Treasurer Beadle started discussion regarding the 220 vs 240 rooms. The hotel is using the 20 rooms as storage and booking 220 rooms. Real estate listing is for a 240-room hotel. Motion to approve staff recommendation was moved by Auditor Gallion and seconded by Treasurer Beadle to approve the recommendation. Upon roll call vote, all participating members voted “aye.” Motioned carried.

Vicki Williams presented the recommendation for Williams County-Sveen. Appellant appeals the 50% increase of value for pastureland owned in Hofflund Township in Williams County. (Parcel #07-154-96-00-11-030). After an investigation, a recommendation for no action was made. Auditor Gallion asked for clarification to be made regarding the nature of the decrease implemented on his parcel. It was clarified that the modifiers implemented were done equitably and applied to every appropriate parcel in the county. After clarification there was no further discussion.

Linda Morris presented the recommendation for Williams County-Halliburton 1. Kimberly King, Tax Specialist with Halliburton Energy Services Inc, appeals the assessment on the complex located at 411 & 420 Halliburton DR., within the City of Williston. (Parcel No: 01-172-00-10-15-150 & 01-172-00-10-16-750). Recommendation: No change to the assessment as approved by Williams County Board of Equalization. No further discussion.

Linda Morris presented the recommendation for Williams County-Halliburton 2. Kimberly King, Tax Specialist with Halliburton Energy Services, Inc., protests the assessment on the complex located at 420 22ND AVE E, within the City of Williston. (Parcel No: 01-769-00-69-80-001). Recommendation: No change to the assessment as approved by Williams County Board of Equalization. No further discussion.

Linda Morris presented the recommendation for Williams County-Halliburton 3. Kimberly King, Tax Specialist with Halliburton Energy Services, Inc., protests the assessment on the complex located at 826 48th Ave. W, within the City of Williston. (Parcel No: 01-765-00-00-00-010). Recommendation: No change to the assessment as approved by Williams County Board of Equalization. No further discussion.

Vicki Williams presented the recommendation for Barnes County-Huber. Appellant appeals the assessed value of agricultural land in Section 13, Township 138, Range 56 in Barnes County. On September 10, 2021, the Property Tax Division received a letter from the appellant with a request to withdraw their appeal. Recommendation: No action required. No further discussion.

Linda Morris presented the recommendation for Cavalier County-Valentine. Contends acreage calculations for taxation as prepared by the Cavalier County Tax Director. Further discussion was held regarding the constant state of Mr. Valentine's appeals. It was clarified that while Mr. Valentine does appeal each year there have been several attempts with the Cavalier County Tax Director and the state to settle the dispute. On a couple occasions it was understood that they agreed about the correct acreage only for Mr. Valentine to appeal again the following year. Recommendation: No action required because the appellant did not follow the correct appeal process. No further discussion.

Shelli Myers presented the recommendation for Foster County-Doeling. Gene Doeling is protesting the assessed value of his property as he believes his land assessment is too high. (Parcel No.'s 01523002 and 01523003). After completing a land study, a recommendation of no change to the assessment as equalized by the Foster County Board of Equalization.

Linda Morris presented the recommendation Mercer County-Massey. Property owner appeals the increase of assessment, which has led to a tax increase, for property in Bayview Heights Subdivision in Mercer County. (Parcel No. 8U-147-85-06-26-420). A no change recommendation was made as appellant did not follow the correct appeal process.

Commissioner Rauschenberger brought forth the annual motion 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, Farmland or Ranchland owned by Non-profit Organizations for Conservation Purposes, and Land Acquired for the Devils Lake Project.

Motion was seconded by Treasurer Beadle. Upon roll call vote, all participating members voted "Aye." Motion carried.

Commissioner Rauschenberger thanked the property tax staff, the legal team, and the members of the State Board of Equalization. Rauschenberger introduced Sarah Ohlhauser as a new Property Tax Specialist.

Lieutenant Governor Sanford concluded the meeting by thanking Commissioner Rauschenberger, the State Board of Equalization members, and everyone in attendance.

Meeting adjourned at 10:45 a.m.



State Board of Equalization  
December 2, 2021

The State Board of Equalization met in the Peace Garden Room of the North Dakota State Capital and virtually through Microsoft TEAMS, Thursday, December 2, 2021.

The following members were present:

Lieutenant Governor Brent Sanford, Chairperson  
Josh Gallion, State Auditor  
Doug Goehring, Commissioner of Agriculture

The following members were absent:

Thomas Beadle, State Treasurer  
Ryan Rauschenberger, Commissioner of Tax and Secretary of the State Board of Equalization

The Lieutenant Governor called the meeting to order at 10:36 am and welcomed everyone.

Establishing tolerance levels for property tax assessments for year 2022 was first on the agenda. Commissioner Goehring moved that the Board continue the tolerance of 90 to 100 percent for agricultural, residential, and commercial property assessments for taxable year 2022. Jurisdictions outside of tolerance would be increased to 93 percent of market value or be reduced to 100 percent. The motion would still allow the Board flexibility to deal with certain circumstances where counties might need a little more time to get within tolerance. The motion was seconded by Lieutenant Governor Sanford. Open for discussion.

Auditor Gallion opened the conversation by stating that he would like to bring people to the range of 93-97%. The target to get to 100% all the time is not doable. He has repeatedly lost this argument; however, he still thinks we should try to find middle ground. He does understand the need for the tolerance levels at 90-100%. Commissioner Goehring stated it's nice to have things working on both sides of the coin. Some counties are operating at higher tolerance levels of 95-100%, while we have had history of some counties that are on the low end on certain classifications. Those counties will wait to adjust their tolerance levels until the board makes the decision for them. The board is trying to bring accountability to taxing districts that don't want to deal with tolerance levels themselves. Upon voice vote, all participating members voted "aye." Motion carried.

At 10:42 am, Lieutenant Governor Sanford stated the next item on the agenda is a discussion with State Board of Equalization Legal Counsel and the State Supervisor of Assessments to obtain legal advice and administrative direction regarding the 2019 approved assessment for Paradigm Midstream, LLC and Sacagawea Pipeline Company, LLC and the

actions allowed by the State Board of Equalization. This portion of the meeting of the State Board was closed. The legal authority for closing this portion of the meeting are subsections 2 and 5 of North Dakota Century Code Section 44-04-19.1.

As we were meeting in person and virtually, those members of the public who attended in person were asked to step outside of the room. Those members of the public who participated virtually were allowed to stay online as the Board members rejoined the open Teams Meeting after adjourning the Executive Session in approximately 15 minutes. No public members were in attendance and the board members left the open Teams Meeting.

The executive session adjourned at 10:43 am. Lieutenant Governor Sanford called the open meeting to reconvene at 10:52 am.

Lieutenant Governor Sanford stated the minutes will show that the Executive Session was adjourned at 10:52 am. State Board of Equalization members rejoined the public meeting in person and via Teams and went back in open session. The Board moved onto Meeting Agenda Item No. 3.

Lieutenant Governor Sanford communicated during the Executive Session, a discussion was held of the actions allowed by the State Board of Equalization regarding the 2019 approved assessment for Paradigm Midstream, LLC and Sacagawea Pipeline Company LLC. He then entertained a motion to adopt the recommendation of Legal Counsel. Commissioner Goehring moved that the recommendation of Legal Counsel be adopted. This motion was seconded by Auditor Gallion.

Lieutenant Governor Sanford thanked the legal counsel and staff for putting together an expedient solution and requested a recorded roll call vote. Upon roll call vote, all participating members voted “aye.” Motion carried.

It was moved by Commissioner Goehring and seconded Auditor Gallion to approve the minutes of the October 4<sup>th</sup>, 2021, meeting. Upon a voice vote, all participating members voted “aye.” Motion carried.

Lieutenant Governor Sanford asked if there is any other business before the State Board of Equalization. Seeing none, the meeting was adjourned at 10:53 am.