

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 Miller called the meeting to order at 8:35 a.m. on August 13, 2024

1. ROLL CALL

Roll Call of Board Members. Those present were Lieutenant Governor Miller, State Treasurer Beadle, State Auditor Gallion, and Agriculture Commissioner Goehring. Absent: Tax Commissioner Kroshus.

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

Treasurer Beadle moved and Auditor Gallion seconded to approve the agenda. Upon a voice vote, all participating members voted in favor of the motion. The motion passed.

4. APPROVAL OF MINUTES FROM THE JULY 9, 2024 MEETING

Auditor Gallion moved and Treasurer Beadle seconded to approve the minutes from the July 9, 2024 meeting. Upon a voice vote, all participating members voted in favor of the motion. The motion passed.

5. HEARING FOR THE 2023 TELECOMMUNICATIONS GROSS RECEIPTS TAX

State Supervisor of Assessments and Property Tax Division Director Myers presented the 2023 Telecommunications Gross Receipts Tax report for \$4,829,722.12. Treasurer Beadle moved and Auditor Gallion seconded to approve 2023 Telecommunications Gross Receipts Tax. Roll call vote: Roll Call vote: Kroshus: Absent, Gallion: Yes, Beadle: Yes, Goehring: Yes, Miller: Yes. The motion passed.

6. WELCOME AND INTRODUCTORY REMARKS

State Supervisor of Assessments & Property Tax Division Director Myers welcomed everyone to the Locally Assessed State Board of Equalization meeting.

7. MEETING OVERVIEW AND INSTRUCTIONS

Supervisor/Director Myers gave an overview of the meeting process and instructed appellants to sign in if they have not and to try to keep their testimony to 5 minutes or less.

8. DISCUSSION OF TOLERANCE LEVELS AND OTHER CONSIDERATIONS

Supervisor/Director Myers stated that the State Board of Equalization established tolerance levels to be within 90% to 100% for residential, commercial, and agricultural classifications of property.

Griggs County: Supervisor/Director Myers stated that they have not completed their Sales Ratio Study. She continued by saying that a Griggs County Commissioner previously spoke to the issues the county was having completing the study and asked if the State Property Tax division could complete the study on their behalf. She stated that in response to that question, Commission Kroshus said that it was the responsibility of each county to complete their Sales

Ratio Study. Supervisor/Director Myers opened the floor for a representative from Griggs County to present an update. No representative came forward to speak.

Foster County: Supervisor/Director Myers stated that they were at 88% for both commercial and residential property. Supervisor/Director Myers opened the floor for a representative from Foster County to address the board. No representative came forward to speak.

McIntosh County: Supervisor/Director Myers stated that they were at 88% for commercial property. Supervisor/Director Myers opened the floor for a representative from McIntosh County to address the board. No representative came forward to speak.

Ransom County: Supervisor/Director Myers stated that they were at 101% for commercial property. Supervisor/Director Myers opened the floor for a representative from Ransom County to address the board. No representative came forward to speak.

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

Supervisor/Director Myers went through the counties and opened the floor for any person to present an appeal to 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: None

McLean County: None

Mercer County: None

Morton County: Alyssa Symanowski, 4480 Wrangler Road, Mandan, appealed her residential property valuation for parcel 30-0347620. No representative from Morton County came forward to speak.

Mountrail County: None

Nelson County: None

Oliver County: None

Pembina County: Jeff Stevenson, 202 W 2nd Ave S, Cavalier, appealed his agricultural valuation for parcels 01-042000 and 01-0420020. No representatives from Pembina County came forward to address the board.

Pierce County: None

Ramsey County: None

Ransom County: None

Renville County: None

Richland County: None

Rolette County: None

Sargent County: None

Sheridan County: None

Sioux County: None

Slope County: None

Stark County: Prairie Hills Mall, LLC, represented by Ram Sathyamoorthy, appealed their commercial valuation at 1681 3rd Ave W, Dickinson for parcels 41-1110-01000-100, 41-1110-01000-500, 41-1110-01000-701, 41-1110-01000-800, 41-1110-01000-900, 41-1110-01001-000, & 41-1110-01001-100. Joe Hirschfield, Dickinson City Assessor, stated that the property was sold after the City Board of Equalization meeting and the city is in talks with the purchaser and will be reviewing the valuation just like any other sale.

Steele County: None

Stutsman County: None

Towner County: None

Traill County: Kory and Becky Anderson, 1390 172nd Ave NE, Buxton, appealed their residential property valuation for parcel 01-0000-00090-030. No representatives from Traill County came forward to address the board.

Walsh County: None

Ward County: Dakota Square Mall CMBS, LLC represented by Melanie Brennan and Daniel Willaert of DMA, Inc. appealed their commercial valuation at 2400 10th St SW, Minot for parcel MI356770000110. Ryan Kamrowski, Minot City Assessor, presented information from the city.

Wells County: None

Williams County: Skyview Estates, LLC, represented by Lee Grossman of SW&L Attorneys, appealed their residential valuation at Sky View Dr and Sunrise Lane, Tioga for parcels 03-000-00-88-01-010, 03-000-00-88-01-020, 03-000-00-88-01-030, 03-000-00-88-01-040, 03-000-00-88-01-050, 03-000-00-88-01-060, 03-000-00-88-01-080, 03-000-00-88-01-090, 03-000-00-88-

01-100, 03-000-00-88-01-110, 03-000-00-88-02-010, 03-000-00-88-02-020, 03-000-00-88-02-030, 03-000-00-88-02-040, 03-000-00-88-02-050, 03-000-00-88-02-060, 03-000-00-88-02-070, 03-000-00-88-02-080, 03-000-00-88-02-090, 03-000-00-88-02-100, 03-000-00-88-02-110, and 03-000-00-88-03-060. No representatives from Williams County came forward to address the board.

Northgate ICG, LLC, represented by Henning Christensen of CBRE, Inc., appealed their commercial valuation at 621 42nd St E, Williston for parcel 01-457-00-00-02-020. No representatives from the City of Williston or Williams County came forward to address the board.

Adams County: None

Barnes County: None

Benson County: None

Billings County: None

Bottineau County: None

Bowman County: None

Burke County: None

Burleigh County: Deann Zaun, 8629 Kings Lane, Bismarck, appealed her residential valuation for parcel 23-140-81-50-05-080. Allan Vietmeier, Burleigh County Tax Director, stated that he would be in contact with the appellant.

Cass County: Sterling Properties, LLLP, represented by Sam Jelleberg, appealed their commercial valuation for properties located at 1847 35th St S, 320 30th Ave N, 3256 18th St S, 2201 33rd Ave S, 2443 W Country Club Dr, 801 10th Ave N, 1801 39th St S, 501 30th AVE N, 2551 36th Ave S, 3720 42nd St S, 1037 16th St N, 520 31st Ave N, 1610 34th St S, 4219 10th Ave SE, 1001 18th St N, 302 30th Ave N, 3301 32nd St S, 420 8th St S, 1724 39th St S, 5345 30th Ave S, 514 29th Ave N, Fargo, and 2830 7th St W, 525 1st Ave E, 201 9 1/2 Ave W, 639 33rd Ave W, West Fargo for parcels 01-0530-00340-000, 01-0730-00190-000, 01-2831-00155-000, 01-2830-00075-000, 01-0501-00190-000, 01-0501-00220-000, 01-0440-02710-000, 01-3804-00335-000, 01-0730-00240-000, 01-2922-00800-000, 01-6420-00260-000, 01-0100-01310-000, 01-0100-01320-000, 01-0100-01330-000, 01-0730-00260-000, 01-0730-00270-000, 01-5600-00400-000, 01-3610-00690-000, 01-0100-01040-000, 01-0100-01045-000, 01-0730-00200-000, 01-2870-01355-000, 01-2140-00060-000, 01-2240-03510-000, 01-3800-00027-010, 01-3804-00263-000, 01-7320-00100-000, 01-8513-00040-000, 01-8523-00200-000, 01-0720-00230-000, and 02-0191-00010-000, 02-0191-00050-000, 02-4450-00040-000, 02-1400-00165-000, 02-1400-00195-000, 02-2000-00250-000, 02-2000-01100-000, 02-2000-01240-000, 02-3325-00030-000. No representative for City of Fargo, City of West Fargo, or Cass County came forward to address the board.

Howard Rasmusson, 5225 148th Ave SE, Leonard, appealed his residential valuation for parcel 68-0000-13021-010. No representative from Cass County came forward to address the board.

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 County: Jon Lindvig, 1120 6th Ave N, Grand Forks, appealed his residential valuation for parcel 44-1205-063-000. No representative from the City of Grand Forks or Grand Forks County came forward to address the board.

Grant County: Kingdom Investors, LLC, represented by William Schneider, appealed their commercial valuation located at 7133 Red Rock St, Glen Ullin for parcels 05690000, 05690100, 05690200, 05690300, 05690400, 05690500, 05690600, 05690700, 05690800, 05690900, 05691400, 05691500, 05691600, 05691700, 05691800, 05691900, 05692100, 05692200, 05692500, 05692600, 05692700, 05692800, 05692900, 05693000, 05693100, 05693400, 05693500, 05693600, 05693700, 05693800, 05693900, 05694000, 05694100, 05694200, 05694400, 05694600, 05694700, 05695000, 05695300, 05695400, 05695500, 05695600, 05696000, 05696300, 05696500, 05696600, 05696900, 05697000, 05697100, 05697200, 05697300, 05697400, 05697500, 05697600, 05697700, 05697800, 05697900, 05698000, 05698100, 05698200, 05698300, 05698400, 05698500, 05698600, 05698700, 05698800, 05698900, 05699000, 05699100, 05699200, 05699300, 05699400, 05699500, 05699600, 05699800, 05700100, 05700200, 05700300, 05700400, 05700500, 05700600, 05700700, 05700800, 05701100, 05701200, 05701300, 05701400, 05701600, 05701700, 05701800, 05701900, 05702000, 05702100, 05702200, 05702300, 05702400, 05702500, 05702600, 05702900, 05703000, 05703100, 05703200, 05703300, 05703400, 05703500, 05703600, 05703700, 05703800, 05703900, 05704000, 05704100, 05704200, 05704300, 05704700, 05704800, 05705000, 05705300, 05705500, 05705600, 05705700, 05705800, 05706000, 05706100, 05706200, 05706300, 05706400, 05706500, 05706600, 05706700, 05706800, 05706900, 05707000, 05707100, 05707200, 05707300, 05707400, 05707500, 05707600, 05707700, 05707700, 05707900, 05708000, 05708100, 05708200, 05708300, 05708400, 05708600, 05708700, 05708800, 05708900, 05709000, 05709100, 05709200, 05709300, 05710100, 05710500, 05711000, 05711100, 05711200, 05711300, 05711400, 05711500, 05711700, 05711800, and 05712100. No representative from the Grant County came forward to address the board.

10. DISCUSSION AND DIRECTION TO PROPERTY TAX STAFF REGARDING APPEALS

Supervisor/Director Myers stated that Property Tax Division will start working on the investigations and anyone who submitted an appeal at this meeting will be contacted by division.

She also stated that the next State Board of Equalization meeting will be held October 3, 2024 in the Peace Garden Room in the North Dakota State Capitol.

11. OTHER BUSINESS

None.

12. ADJOURNMENT

Lieutenant Governor Miller adjourned the meeting at 10:29 a.m. on August 13, 2024.