

The State Board of Equalization met in regular session in the 16th Floor Conference Room at the North Dakota State Capitol and virtually via Microsoft Teams. Lieutenant Governor Miller called the meeting to order at 10:33 a.m. on November 7, 2024.

1. ROLL CALL

Roll Call of Board Members. Those present were Lieutenant Governor Miller, 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 Commissioner Goehring seconded to approve the agenda. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Absent, Miller: Yes. The motion passed.

4. APPROVAL OF MINUTES FROM THE OCTOBER 3, 2024 MEETING

Commissioner Goehring moved and Treasurer Beadle seconded to approve the minutes from the October 3, 2024 meeting. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Absent, Miller: Yes. The motion passed.

5. GRIGGS UPDATE

At the October meeting, it was approved to use the 2023 values for tax year 2024, approve an extension of time until February 1, 2026, to complete the reassessment that the 2023 State Board ordered be completed with the stipulation that if Griggs County decides to hire an assessing entity to complete the county-wide reassessment, the entity must be hired by December 5, 2024, and a report made by the county to the State Board of Equalization by that same date. Scott Tranby, Griggs County Commissioner, stated that the county had officially contracted Linda Morris in October 2024. Linda was contracted by Griggs County to complete the required reports and perform the re-assessment of the county. She gave a brief update of the work she had completed so far and the work yet to be done. She plans to give a quarterly update.

No action required.

6. TOLERANCE DISCUSSION

Commissioner Goehring moved and Treasurer Beadle seconded to approve to general range of 90% to 100% and if the tolerance was outside that range, it would be moved to 93% unless the historical average led the board to decide on a different percentage. Roll Call vote: Kroshus: Yes, Gallion: Yes, Beadle: Yes, Goehring: Absent, Miller: Yes. The motion passed.

7. OTHER BUSINESS

There was no other business.

8. FUTURE MEETING DATES

- December 5, 2024 at 10:30 a.m.

- January 2, 2025 at 10:30 a.m.
- February 6, 2025 at 10:30 a.m.

9. ADJOURNMENT

Lieutenant Governor Miller adjourned the meeting at 10:57 a.m. on November 7, 2024.

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