GRAND FORKS COUNTY BOARD OF EQUALIZATION June 4, 2024

The board met as provided by NDCC section 57-12-01 with Commissioners Rost, Engen, Pic, Hagen and Rustad present. Commissioner Hagen participated by Zoom. Commissioner Pic was absent.

Amber Gudajtes, Tax Equalization Director, addressed the board.

Ms. Gudajtes provided a preliminary comparison of the 2023 and 2024 Taxable Values and the Agricultural Values per acre for the 2024 Assessment from the State Tax Department. There will be no change to agricultural land values this year.

The first order of business was the equalization of assessments in Cities.

The following appeals were received:

- Cass Oil Co, parcel 44-1317-00003-000
- Cass Oil Co, parcel 44-1330-00002-002
- Cass Oil Co, parcel 44-1825-00001-006
- Gregory Norman, parcel 44-2303-00100-000

Tami Lazur, Grand Forks City Assessor, addressed the board.

Moved by Rustad, seconded by Rost, to deny the appeals from Cass Oil Co on parcels 44-1317-00003-000, 44-1330-00002-002 and 44-1825-00001-006 as recommended by the Grand Forks City Assessor's Office. Motion carried unanimously.

The appeal from Gregory Norman was just received so no action will be recommended today.

Moved by Rustad, seconded by Rost, to approve the 2024 assessments for all cities and classes of property as returned by the City Boards of Equalization except Gregory Norman's parcel 44-2303-00100-000. Motion carried unanimously.

The second order of business was the equalization of assessments in Townships.

Moved by Rost, seconded by Rustad, to approve the 2024 assessments for Washington Township because they were not able to hold the Township Board of Equalization meeting because they did not have a quorum. Motion carried unanimously.

Moved by Rustad, seconded by Rost, to approve the 2024 assessments for all townships and classes of property as returned by the Township Boards of Equalization. Motion carried unanimously.

The next County Board of Equalization will be June 18, 2024 at 4:00pm.

Moved by Rustad, seconded by Rost, to recess the Board of Equalization and reconvene the County Commission Board meeting. Motion carried unanimously.

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| | David A. Engen, Chairman |
| | Grand Forks County Commission |
| Debbie Nelson, County Auditor | |