

Cavalier County Tax Equalization Minutes

On June 1, 2021 at 2:00 p.m., the Board of Commissioners of Cavalier County, North Dakota, met for their annual County Equalization meeting at the Cavalier County Courthouse Commission Room. All Commissioners were present. Austin Lafrenz attended via Webex. Vice Chairman Greg Goodman presided and proceeded as follows:

Stephanie Bata, Tax Director, reviewed all changes to cities alphabetically, followed by townships.

After Bata reviewed all proposed changes to city values, **Nick Moser made a motion for approval of all changes as presented, seconded by Stanley Dick, motion carried.** It was noted that taxpayers have the right to appeal values applied by the county at State Equalization on August 10, 2021.

Bata noted that small changes by the assessor to acreage in Billings and Fremont Townships were not made if there was not documentation for the changes. Tom Valentine, assessor for those townships, was in attendance via Webex and was asked if he had anything to add. Valentine did not respond.

Nick Kartes was in attendance regarding Parcel #27044000 in Mt. Carmel Township. Kartes stated the value was too high with the number of tillable acres in his parcel compared to parcels around his. Nick Moser asked Steph Bata if she had reviewed the parcels around his, and she stated she had. The parcel was compared to Parcel #27240000 and #27245000. It was explained to Kartes that all parcels are valued according to soil type and land use classification, and that the soils in his parcel have been valued correctly and consistently to the parcels around his. No changes were made to Kartes' parcel.

Ed Stremick was in attendance for Parcel #11082000 in Fremont Township, so the commissioners went back to Fremont Township to address his concerns. Stremick stated his parcel is consistently wet to the point of not being able to produce a crop, forcing him to enroll in CRP. Stremick was informed that soil type and land use classifications determine the value on his parcel. Stremick was referred to the Weed Officer to see if he would qualify for the Landowner Assistance Program to help with the cost of spraying his CRP. No changes were made to Stremick's parcel.

After Bata reviewed all changes to township values, **Nick Moser made a motion for approval of all changes as presented, seconded by David Zeis, motion carried.**

Bata reviewed the compliance rate on all property classifications and stated that commercial properties may need to be increased in 2022 to stay in compliance.

At 3:15 p.m. Nick Moser made a motion to close the County Equalization meeting and reconvene the regular commission meeting, seconded by Stanley Dick, motion carried.

*Board of Commissioners
Cavalier County, North Dakota*

Austin Lafrenz - Chairman

Greg Goodman - Vice Chairman

Stanley Dick

David Zeis

Nick Moser

Attest: Lisa Gellner - Auditor