

## Cavalier County Tax Equalization Minutes

On June 3, 2025 at 9:00 a.m., the Board of Commissioners of Cavalier County, North Dakota, met for their annual County Equalization meeting at the Cavalier County Courthouse Commission Room. Commissioner Nick Moser was not in attendance. Vice Chairman Austin Lafrenz presided and proceeded as follows:

Stephanie Bata, Tax Director, gave a summary of overall changes to each classification of property. The soil valuation schedule, ag values, residential sales analysis, and total ag, residential and commercial values were reviewed. Bata then reviewed individual parcel changes for each city alphabetically, followed by townships.

Marilyn Gapp and Lyle Gapp were in attendance and questioned why the county no longer participates in the Forest Stewardship Program. The commission explained that the 50 cents per acre tax rate for the program was outdated, which in turn put the tax burden on other landowners. Bata explained that the property is now being valued by soil type with trees, which will make the value of the wooded acres minimal compared to farm land.

**Greg Goodman made a motion to approve the tax role as presented by Stephanie Bata, Tax Director, seconded by Stanley Dick, motion carried.**

**At 10:05 a.m. Shane Gallagher made a motion to adjourn County Equalization and reconvene the regular commission meeting, seconded by Stanley Dick, motion carried.**

*Board of Commissioners  
Cavalier County, North Dakota*

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Nick Moser – Chairman

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Attest: Lisa Gellner - Auditor