



STATE BOARD OF EQUALIZATION MEETINGS

Meetings of the State Board of Equalization are open meetings. Anyone may attend and offer testimony on any subject on the agenda.

State Board of Equalization members include the governor, state tax commissioner, state agriculture commissioner, state auditor and state treasurer.

A person who wishes to provide written material to the board should prepare a minimum of six copies. Hearings are informal, but courtesy and good manners are expected of everyone.

The usual subjects on which individuals offer testimony are:

- Applications for Income Tax Exemptions for New and Expanding Businesses
- Equalization of Locally Assessed Property
- Protests of Assessments of Locally Assessed Property
- Valuation of Railroad and Public Utility Property

APPLICATIONS FOR INCOME TAX EXEMPTIONS FOR NEW AND EXPANDING BUSINESSES

An applicant will receive a letter indicating the date and time of the meeting at which the application will be considered by the State Board of Equalization. The applicant should plan to be present, or should provide a telephone number where the applicant may be reached at the time of the meeting.

At the meeting, the chairman will call on an applicant to make a presentation and to answer any questions the board may have. The applicant should address all comments to the chairman and other board members.

The chairman will provide an opportunity for others to speak in favor of the application, and then for anyone to speak in opposition.

When the hearing and any action on the application have been completed, interested persons may leave the meeting if they wish.



EQUALIZATION OF LOCALLY ASSESSED PROPERTY AND PROTESTS OF ASSESSMENTS OF LOCALLY ASSESSED PROPERTY

The statutory date the State Board of Equalization holds a hearing on equalization of locally assessed property is the second Tuesday in August.

The board takes testimony in alphabetical order by county. Each year testimony begins with a different county. An individual who wishes to appeal an assessment to the board may present testimony at the time persons from the county in which the subject property is located are being heard. If an individual cannot be present, he or she may send written material for the board's consideration.

The chairman will call on a specific county.

The tax director or other representatives of that county's government generally speak first, followed by other individuals. Representatives of cities located in that county are heard at that time. Anyone may present written material, photographs, etc., to the board. If presenting testimony at the hearing for locally assessed property, 10 copies of any written materials are required.

Persons appearing before the board should address their comments to the chairman and board members. They should not engage in discussion with other individuals or staff during their testimony.

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A person who is unable to attend the statutory meeting will not be heard at a subsequent meeting unless the board specifically grants a different hearing date. Likewise, an individual who appears before the board at the statutory meeting will not be heard again at a subsequent meeting unless the board specifically grants a second hearing to that individual.



HOW TO TESTIFY BEFORE THE STATE BOARD OF EQUALIZATION

VALUATION OF RAILROAD AND PUBLIC UTILITY PROPERTY

The statutory date the State Board of Equalization holds a hearing on valuation of railroad and utility property is the first Tuesday in August. The board takes testimony from representatives of companies concerning the tentative assessments of their North Dakota property. An individual who is unable to be present may send written testimony, but will not be heard at a subsequent meeting unless the board specifically grants a different hearing date.

If you would like more information or have questions about testifying before the State Board of Equalization, contact the Property Tax Division of the Office of State Tax Commissioner:



OFFICE OF STATE TAX COMMISSIONER

WWW.ND.GOV/TAX

PROPERTYTAX@ND.GOV

701.328.3127



OFFICE OF STATE TAX COMMISSIONER