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.
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.

**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:

**ND Tax**

Office of State Tax Commissioner

[www.nd.gov/tax](http://www.nd.gov/tax)

propertytax@nd.gov

701.328.3127