

BOARD OF EQUALIZATION MINUTES - LARIMORE

Board of Equalization Meeting

The Larimore City Council met as the Board of Equalization on Tuesday, April 7, 2026, at 6:30pm. Future council meetings: Regular City Council Meeting Monday, May 4, 2026, at 7pm.

The meeting was brought to order by Mayor D. Elfman. Roll Call: Tim Tuma, Joey Voelker, Dean Hoover, John Suchor, T. Knudson- absent, David Garton-absent, Mayor Dean Elfman. Also present: Assistant Tax Equalization Director Casey Krieg, and Director of Tax Equalization Whitney Walsh. Guests: Mikki Behm, Richard Anderson, Michael Coachman, Wade Hursman. The City Council convened as the Board of Equalization. The meeting was turned over to Director of Tax Equalization, Whitney Walsh. The property

cards are updated as the "home stands" on February 1st of each year. Agricultural land had a slight decrease for 2026. Commercial valuations increased by about 3% as well as residential valuations. Additional revenue to the City of Larimore mills if they remain the same, would be \$19,713. The City of Larimore had one commercial building that is new, and the valuation of that building was determined as it stands February 1st. T city of Larimore's current mills is 83.86. 24 houses sold this past year. 7 homes in the last 5 years have sold twice, and with no updates sales have increased by approximately 5.5%. Whitney and Casey made a point to remind the city council and residents present, that there are different credits that residents may qualify for: Homestead Credit, Disabled Veteran

Credit, or Primary Residence Credit. The property tax letters that were mailed out generated quite a few phone calls, which the tax office was able to help residents understand the process along with explaining the credits. M/S/C(TT/JV) a motion to accept the assessments presented for 2026 with no changes. Roll Call: D. Hoover, J. Suchor, T. Tuma, J. Voelker. Motion carried. Mayor Elfman stated that the Board of Equalization was completed. M/S/C(DH/JS) Motion to Adjourn board of equalization. These minutes are official by the Larimore City Council Michelle Behm, City Auditor.

MAYOR, DEAN ELFMAN
AUDITOR, MICHELLE BEHM

LARIMORE SCHOOL BOARD MINUTES

**LARIMORE PUBLIC SCHOOL
REGULAR MEETING
APRIL 15, 2026**

Legend: M = Moved S = Seconded

I. President McCoy called the meeting to order at 7:00 a.m. in office of the superintendent. The Pledge of Allegiance was recited.

II. Roll Call – members present: Asperheim, Gravidahl, Knudson, McCoy, and Novak

III. Gravidahl M, Asperheim, S, to approve the amendment to the March 11, 2026 regular meeting. Motion carried unanimously.

IV. Reports
Elementary Principal
Secondary Principal
Activities Director
Technology Director
Josie Ostrem, Student Body President
Mrs. Larson – report on math department
Superintendent
Committee Reports: Negotiations/Extra-

Curricular, Buildings/Grounds/
Transportation, Preschool
Finance

1. Gravidahl M, Knudson S, to approve the bills in the amount of \$554,982.17. Motion carried unanimously.

V. Business

A. Novak M, Gravidahl S, to approve FBLA out of state travel to San Antonio, TX for the National Leadership Conference. Motion carried unanimously.

B. Asperheim M, Novak S, to approve the amendment to the 2026-2027 school calendar. Motion carried unanimously.

C. Knudson M, Novak S, to approve the following list of summer projects at a cost of \$67,345:

- Convert fluorescent lighting to LED at high school
- Repair old gym locker room at high school
- Carpet two classrooms at elementary school
- Purchase 30 lockers for elementary school

· Add two mini-splits (AC units) to 2nd floor at high school

Motion carried unanimously.

D. *Gravidahl M, Asperheim S, to accept the resignation of Ben Jacobson effective the end of the 2025-26 school year. Motion carried unanimously.

*Knudson M, Asperheim S, to offer a contract to Casey Selzler for the jr./sr. high school math position. Motion carried unanimously.

E. Novak M, Asperheim S, to add a second section of 4-year-old preschool for the 2026-27 school year and if necessary, backfill with 3-year-old students. Motion carried unanimously.

The next regular meeting of the Larimore School Board will be held May 13, 2026 at 7:00 a.m. in the office of the superintendent.

Asperheim M, Novak S, to adjourn at 8:08 a.m. Minutes are unofficial until approved by the board.

Mitch McCoy, President
Shauna Sather, Business Manager

BOARD OF EQUALIZATION MINUTES - NORTHWOOD

**BOARD OF EQUALIZATION
Northwood, ND
Monday, April 13, 2026**

Pursuant to notice thereof and as required by NDCC 57-11-01, Mayor Karl Broeren called the meeting to order at 6:32pm at Northwood Community Center. Present for roll call were the following Council members: Kayla Evenstad, Cory Overstreet, Samantha Bratlie, Gordon Hall, and Dan Turner(6:36PM). Member absent: Anthony Hanekamp. Staff present was City Auditor Shelly Radke. Also present were City Attorney Joe Quinn, Assistant County Director of Tax Equalization Representative Whitney Walsh and Casey Krieg. Public present was Lisa Martinson.

Along with the 2026 assessments of real property in the City of Northwood as listed in the 2026 assessment book, the Board received from Whitney Walsh the following comparison of the assessments for the different classes of real property for 2026 and 2025 and the increases or decreases, as the case may be:

Note: Under current law the Assessed Value is 50% of the True and Full Value. The Taxable Value is 10% of the Assessed Value for agriculture and commercial property and 9% of the Assessed Value for residential property.

CLASS OF PROPERTY	2026	2025	INCREASE (DECREASE)
Agricultural Lands	\$408,276	\$412,400	(\$4,124)
Commercial Lots	\$3,314,500	\$3,269,000	\$45,500
Commercial Structures	\$24,238,300	\$22,470,400	\$1,767,900
Total Commercial Property	\$27,552,800	\$25,739,400	\$1,813,400
Residential Lots	\$6,045,200	\$6,020,400	\$24,800
Residential Structures	\$63,293,225	\$59,562,700	\$3,730,525
Total Residential Property	\$69,338,425	\$65,583,100	\$3,755,325
TOTAL TRUE AND FULL VALUE	\$97,299,501	\$91,734,900	\$5,564,601
TOTAL ASSESSED VALUE	\$48,649,751	\$45,867,450	\$2,782,301
TOTAL TAXABLE VALUE	\$4,518,283	\$4,258,830	\$259,453
NET TAXABLE VALUE	\$4,518,283	\$4,258,830	\$259,453
Additional revenue to the city if mill levy remains the same			\$20,416

Turner addressed Walsh with questions. The true and full changes recommended by the Assistant County Director of Tax Equalization, Whitney Walsh, were reviewed by the Board.

Lisa Martinson addressed Walsh and Krieg.

It was moved by Turner and seconded by Evenstad to approve the assessors' true and full changes as presented. Roll call vote: Turner, Hall, Overstreet, Bratlie, and

Evenstad – unanimously Yea. Motion carried. 5/0

There was a brief discussion concerning the Homestead credit, Veteran's credit, and the Primary tax credit.

Evenstad moved, seconded by Turner to adjourn the meeting.

Adjourned at 6:48pm.
Mayor Karl Broeren City
Auditor Shelly Radke

SLICES OF LIFE

BY JILL PERTLER

Universal Truths part 4

Sometimes it feels like our differences outweigh our similarities. To combat these thoughts, I find it comforting to explore certain universal truths the vast majority of us agree on. This ongoing list was started three years ago, and is part four of the series.

And I'll be bold in saying I think we need more of this in our current culture. Hugs not hate. Here goes:

Number 6: The only thing you can truly control is yourself.

Number 7: And many of us have trouble doing that.

Number 13: Nothing in life is fair. This is a tough one, but it is so true, and the older I get, I believe it is how things are meant to be. Life is not fair because it isn't supposed to be easy. It is supposed to be a teaching moment. A time to learn. If it were fair it would become boring and life is meant to be anything but boring. Hard? Yes. Boring? No.

Number 17: Perception creates reality. It's the whole glass half full or empty thing. How will you choose to perceive the elements surrounding you? It is your choice. Perceive a blue sky with a few clouds or perceive a cloud-laden sky with bits of blue. We all see life through our own lens. Which leads me to...

Number 18: Your truth is only that: your truth. It doesn't make it more or less valuable, but it isn't THE truth. Thinking your truth trumps another's truth is simply not the truth.

Number 22: You have the power to make everyone's day better, or worse. Do that with conscious effort. Smile. Say hello to a stranger. Be kind. Our world needs so much more positivity right now. Be that. Be kind.

Number 19: Use it or lose it. Your brain. Your muscles. Your smile. No one wants to get older, but we all are on this journey together. Whether you are 25, 45 or 75, do what you can to cherish your physical body and mind. Do well by them. Nourish them. Sustain them. Cherish the work they do for you.

Number 20: Your body and mind are important, but don't neglect your soul. It is just as key to you overall well-being as the other two. Nurture your soul.

Number 24: Your parents are/were critical in your life and your life's outcomes. However, if you feel they did you wrong, blaming them now will do nothing to help you in the future. You are in

charge of your own outcomes. Your parents gave your beginnings - good or bad - but the now is up to you.

Number 7: We all struggle to control our thoughts. The struggle is real, but habits are also real. You can form habits with your own thinking. Negative begets negative and positive begets positive. Thinking positive thoughts creates more positive thoughts. This isn't easy, because the human default is often judgement or negativity - toward ourselves or others. Learning to think kind thoughts creates a kinder world. But it takes practice.

Number 41: A single lie often begets more lies. The truth takes care of itself. This is so simple, but so profound.

Number 123: The best thing a dad can do is truly, madly deeply honor and love his wife. The best thing a mom can do is the same. Loving your spouse honors your children. And family is the very best gift we can give each other, and especially our kids. The world, even.

Universal truths can be found in the profound and in the every day. Some might make you giggle; others will cause you to contemplate deep thoughts. Both experiences are vital and beneficial to a life well-lived. And I think it's safe to say we all want that.

**Country
Greenhouse****Opening May 4th**

Mon-Fri...9am-8pm
Sat...10am-5pm Sun...1-4 pm

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Vegetables & Seeds
Annuals & Perennials
Gardening Supplies
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