Chairman Dockter and members of the Committee,

My name is Joseph Camisa and I am a City Commissioner for the City of Mandan. I stand before you in support of House Bill 1167 solely in the capacity of the office in which I was elected and do not speak on behalf of the City of Mandan nor its governing board.

Since I was elected to my first term as a Mandan City Commissioner in June of 2020, numerous residents approached me regarding the state of property taxes in Mandan. Most made the argument that taxes continually increase year after year with little to no new services offered to the community and, arguably, the growing deterioration to current city service capacity. In many of these cases, I had to explain to our residents that property taxes are not solely levied by the City of Mandan, but by five other taxing authorities as well. These authorities authorized to levy taxes by the North Dakota Century Code include Morton County, Mandan Park Board, Mandan School Board, the Lower Heart Water District, and the State of North Dakota. The City of Mandan's share of total levied property taxes for 2020 only amounts to 24% of total taxes collected. Residents are continually baffled about how only 24 cents out of every dollar they pay in property taxes go to direct services such as police and fire protection, and road maintenance to name just a few property tax funded services provided by the City. This does not include special assessments and monthly user fees charged for water, sewer, garbage collection, and streetlights also paid for by residents.

In my opinion the current local system of taxation is not sustainable nor equitable to those residents living in cities such as Mandan. The fierce competition for property tax dollars mixed with the lack of coordination between taxing authorities is pushing residents out of cities seeking tax relief. New developments are springing up on the outskirts of cities where residents can still enjoy proximity to the conveniences of a city without paying the additional taxes. In all honesty, I cannot blame those that choose this route when they can enjoy an average *Net Effective Tax Rate* of only 0.92% living in Morton County versus an average rate of 1.18% for residential properties located in the City of Mandan—even more for commercial properties. The roughly quarter-percent to one-third percent amounts to several hundred dollars a year in property tax savings for residential taxpayers.

I do not stand before you with any single solution to correct this growing problem, but instead support the proposed study contained in House Bill 1167. My graduate training as a public administrator pushes me to call for more data and information, so we as elected officials at the state and local level can make informed decisions to help our residents caught in the middle of this competition for property tax dollars. Without a study of this nature, local officials—such as myself—cannot begin to address the growing concern of declining taxpayer benefits in relation to the property taxes paid every year to each jurisdiction. The complexity of data collection, the filing of open record requests, and analyzing collected information is simply a task too daunting and time-consuming for a part-time elected official to successfully undertake themselves at the local level. Furthermore, I believe there is value to the State of North Dakota as a whole to study this vital issue and for a set of recommendations to be brought forward so we can begin this much needed conversation.

I strongly urge the Political Subdivisions Committee to pass a "Yes Vote" recommendation on House Bill 1167.

Respectfully submitted,

Joseph A. Camisa, Jr., City Commissioner

City of Mandan, North Dakota