

**TESTIMONY ON HOUSE BILL NO. 1126**

**House Finance & Taxation Committee**

**January 6, 2023**

**Tami Lazur, City Assessor, City of Grand Forks, ND**

Chairman Headland and members of the House Finance & Taxation Committee, my name is Tami Lazur and I am the City Assessor for the City of Grand Forks. I want to thank you for the opportunity to provide testimony and express opposition for HB 1126.

This bill has two components. First, it removes the criteria of 10% increase from the preceding year as a requirement to a notice of increase being sent to property owner and secondly, adds to notice of increase an Estimated Tax Statement based on the preceding year's mill levy.

Let me address the first component of this bill, the removal of the 10% requirement. With the removal of the 10% requirement, it leaves the only requirement of an increase in value of \$3,000 to trigger a notice to the property owner. In the past, a bill was passed with only the 10% requirement, and that was found to have issues. NDCC 57-02-53 was later amended to include the \$3,000 requirement. I believe that the two requirements of \$3,000 and 10% accomplishes the intent of keeping property owners informed with reasonable logic and efficiency as to their market value.

Secondly, requiring the Notice of Increase to include an Estimated Tax Statement has the potential to confuse many property owners. Currently all property owners receive an Estimated Tax Statement in August which provides ALL property owners the assessed valuation for the current tax year. It is not unusual for a property owner to attempt to pay their tax bill in August when the Estimated Tax Statement is sent as an informational mailing. I believe that by adding a tax liability estimate to the notice of increase will only add to the confusion for property owners.

This bill does not benefit property owners in a meaningful manner.

The City of Grand Forks asks for a DO NOT PASS for HB 1126.