

Neutral Testimony for:

House Finance and Taxation Committee

March 10, 2025

Prepared by: Joe Hirschfeld, Assessor for City of Dickinson

Senate Bill 2039

Chairman Headland & members of the House Finance and Taxation Committee:

My name is Joe Hirschfeld and I am the Dickinson City Assessor.

My intent is just to bring awareness to likely scenarios this bill will create.

- As I interpret this bill, it would provide a “farm” exemption to parcels in town that store agriculture products. The old potato warehouse bill continues to grow, adding properties to the exempt list and spreading those tax dollars out to the rest of the taxed properties.
- It allows these properties to fall outside of the 4 of 7 rule in subsection a. in 57-02-01.
 - That is important as: any property that is included as non-farm taxable property using these 7 rules, is now eligible to be farm exempt, if only it stores ag products. So, I “rent” an acre of land from a farmer buddy of mine, and I store one bale of hay in my driveway, I would be considered farm exempt on my house.
 - Any of the annexed land surrounding Dickinson that has been platted for commercial use and is waiting to be constructed upon, would be eligible for this farm exemption if they mow and bale the weeds off and store them on the parcel for “feed”.

These are a couple of examples that expand the possible properties included in this exemption beyond grain bins and warehouses, as some crops are readily storable on vacant land. This bill makes no concessions about how much crop needs to be stored, or how long it can be stored before it has to be sold/used, and could cause further in-equitability in the property tax process.

Respectfully submitted,

JOE HIRSCHFELD

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