



Testimony prepared for:
House Political Subdivisions Committee
Prepared February 3, 2021
Lori Hanson, Director of Tax Equalization
Mountrail County

RE: Opposition Testimony for House Bill 1445

Dear Chairman Dockter and Honorable Members of House Political Subdivisions Committee:

I am respectfully requesting you to support a **“DO NOT PASS”** on House Bill 1445 relating to township boards of equalization: and to declare an emergency.

First and foremost, what does this bill fall under to declare an emergency in Section 3? Why would this be an emergency declaration?

For counties – Assessing processes are working continually, yet especially through the months of February and March to prepare for the April Township Equalization meetings. Systems need to be updated and verified. For example, the Farm Residence Exemption application is due February 1, the Gross Income Statements due March 31. Many people attempt to get the documentation in on time, yet there are many whom do not. Chasing this documentation becomes a very time intensive task to the assessors, and much of that time is consumed during the month of March to ensure the Farm Residence Exemption is in place for the taxpayer by the time of the local equalization meeting. As you can see the timing becomes an issue.

According to North Dakota Century Code, meeting dates, times, and locations must also be published in the official newspaper of the county twice between March 1st and March 20th for township and city equalization meetings and twice between May 1 and May 20th for the county equalization meeting (N.D.C.C. 57- 02-51 and N.D.C.C. 57-02-52). As you can see this would cause additional scheduling issues.

In Mountrail County there are 44 Townships assessed by 3 assessors. The challenge if this bill passes is that although there is wording in section 2 concerning a township clerk “after consultation with the assessor involved” may set the date for the equalization meeting. What if the township, or all townships wish to have meetings in March when the assessing work is not complete? Who designates the final date? As the bill reads at this time, the township could request a meeting as early as March 1st.

Assessors work to provide equalized values to the Townships and Cities in a professional manner. To decrease the time by one month under “an emergency” measure is simply unconscionable and does not make professional sense.

Thank you for your consideration.

Sincerely,

Lori Hanson
Mountrail County Director of Tax Equalization