



SB 2270

Senate Finance and Taxation Committee

Sen. Bell, Chair

January 27, 2021

Good morning Chairwomen Bell and Committee members. For the record, Blake Crosby, Executive Director, North Dakota League of Cities

I am concerned about passing a bill without any idea of the financial impact to cities, counties, school districts, townships, and others. What we do know is that for every property tax freeze or cap, it really amounts to a shift. Personally, I would qualify under the age criteria but that means when I pay less, those of you under 65 pay more. And, there is a multiplier effect here as we are living longer. Age-wise, there are between 115,000 to 200,000 persons age 65+ and about 34,000 in the 60-64 age range according to U S Census data.

I refer you to the spreadsheet. Being very conservative, if we were to guess that this bill would only effect 50% of the "Occupied Housing Units" as defined by U S Census; we are looking at the potential for a large impact on all political subdivisions.

With the drop in oil related revenue, farm income down, the concern about coal and the downturn caused by the pandemic, this is not the biennium to be adding further stress on the under-65 working families that would have to fund this shift with higher property taxes. Cities don't have a Legacy Fund they can use to balance their budget. This is not the biennium to adding to their stress. For small North Dakota cities that have a large portion of their population 65+, this bill could be especially penalizing.

I have two suggestions:

- There are currently two bills recommending a study of property taxes. This idea should be rolled into one of those studies. Let's use the interim to have a robust, prudent and thorough discussion of our property tax system.
- Or, incorporate the true and full value language of this bill to the Homestead Credit eligibility criteria as in NDCC 57-02-08 as it is already the vehicle for tax relief based on specific criteria.

I respectfully ask for a Do-Not-Pass on SB 2270 as written. Thank you for time and consideration. I will try to answer any questions.

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
Abercrombie	110	26%	22%
Adams	78	22%	14%
Alamo	14	14%	57%
Alexander	70	4%	26%
Alice	13	31%	15%
Almont	43	21%	19%
Alsen	14	0%	29%
Ambrose	10	70%	20%
Amenia	38	26%	18%
Amidon	17	77%	18%
Anamoose	127	34%	27%
Aneta	125	20%	23%
Antler	12	42%	25%
Ardoch	17	6%	24%
Argusville	167	8%	10%
Arnegard	28	46%	32%
Arthur	143	36%	21%
Ashley	329	53%	13%
Ayr	2	100%	0%
Balfour	13	8%	31%
Balta	41	34%	17%
Bantry	6	33%	0%
Barney	28	36%	36%
Bathgate	24	25%	50%
Beach	545	33%	22%
Belfield	388	26%	18%
Benedict	33	39%	12%
Bergen	2	50%	50%
Berlin	15	27%	33%
Berthold	216	25%	19%
Beulah	1,358	22%	23%
Binford	91	40%	25%
Bisbee	63	38%	22%
Bismarck	32,044	25%	18%
Bottineau	886	39%	17%
Bowbells	139	23%	29%
Bowdon	80	54%	13%
Bowman	660	29%	19%
Braddock	15	13%	7%
Briarwood	18	28%	33%
Brinsmade	15	7%	13%
Brocket	6	33%	33%
Buchanan	19	0%	42%
Bucyrus	11	55%	46%
Buffalo	87	36%	21%

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
Burlington	505	13%	16%
Butte	38	42%	5%
Buxton	176	20%	24%
Calio	3	100%	0%
Calvin	4	50%	50%
Cando	557	22%	25%
Canton City (Hense	8	13%	38%
Carpio	53	24%	15%
Carrington	946	33%	23%
Carson	142	42%	15%
Casselton	1,019	24%	17%
Cathay	11	18%	55%
Cavalier	557	37%	16%
Cayuga	19	16%	63%
Center	236	41%	10%
Christine	89	20%	25%
Churchs Ferry	2	0%	100%
Cleveland	32	34%	9%
Clifford	24	8%	0%
Cogswell	33	39%	15%
Coleharbor	38	21%	47%
Colfax	69	23%	25%
Columbus	48	40%	17%
Conway	14	50%	7%
Cooperstown	434	40%	9%
Courtenay	26	35%	23%
Crary	42	24%	10%
Crosby	531	36%	15%
Crystal	65	32%	22%
Davenport	113	7%	21%
Dawson	18	22%	17%
Dazey	29	3%	24%
Deering	52	8%	37%
Des Lacs	86	27%	19%
Devils Lake	3,301	29%	19%
Dickey	14	43%	14%
Dickinson	9,439	17%	16%
Dodge	47	40%	34%
Donnybrook	32	35%	19%
Douglas	29	31%	38%
Drake	155	25%	16%
Drayton	328	26%	31%
Dunn Center	95	25%	8%
Dunseith	233	18%	31%
Dwight	29	10%	21%

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
Edgeley	274	30%	27%
Edinburg	99	35%	24%
Edmore	68	53%	21%
Egeland	28	29%	11%
Elgin	312	39%	16%
Ellendale	518	36%	19%
Elliott	11	55%	27%
Emerado	217	16%	20%
Enderlin	462	30%	23%
Epping	31	10%	16%
Esmond	62	48%	15%
Fairdale	16	38%	25%
Fairmount	140	34%	25%
Fargo	54,571	17%	14%
Fessenden	255	28%	18%
Fingal	58	14%	12%
Finley	191	28%	18%
Flasher	115	34%	18%
Flaxton	43	21%	26%
Forbes	17	24%	0%
Fordville	105	18%	11%
Forest River	66	29%	20%
Forman	214	38%	14%
Fort Ransom	54	41%	20%
Fortuna	9	22%	0%
Fort Yates	49	18%	22%
Fredonia	24	21%	42%
Frontier	70	20%	33%
Fullerton	37	46%	27%
Gackle	123	35%	20%
Galesburg	67	13%	22%
Gardena	14	29%	14%
Gardner	40	30%	23%
Garrison	753	36%	19%
Gascoyne	8	38%	0%
Gilby	95	18%	20%
Gladstone	108	19%	20%
Glenburn	159	11%	16%
Glenfield	42	33%	17%
Glen Ullin	390	35%	21%
Golden Valley	127	44%	23%
Golva	30	0%	23%
Goodrich	62	29%	16%
Grace City	31	26%	23%
Grafton	1,806	28%	20%

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
Grand Forks	25,328	18%	14%
Grandin	73	21%	32%
Grano	1	0%	100%
Granville	151	25%	16%
Great Bend	40	28%	20%
Grenora	76	28%	24%
Gwinner	493	19%	13%
Hague	41	49%	15%
Halliday	132	34%	10%
Hamberg	20	25%	45%
Hamilton	20	40%	15%
Hampden	18	61%	17%
Hankinson	392	31%	16%
Hannaford	73	38%	26%
Hannah	7	0%	0%
Hansboro	10	0%	0%
Harvey	835	36%	20%
Harwood	256	14%	22%
Hatton	345	25%	19%
Havana	25	40%	8%
Haynes	20	45%	15%
Hazelton	108	39%	21%
Hazen	1,082	26%	19%
Hebron	383	31%	16%
Hettinger	545	36%	21%
Hillsboro	714	30%	20%
Hoople	143	19%	25%
Hope	144	41%	33%
Horace	986	14%	19%
Hunter	102	16%	36%
Hurdsfield	21	33%	38%
Inkster	14	36%	29%
Jamestown	6,530	26%	20%
Jud	41	42%	17%
Karlsruhe	28	22%	64%
Kathryn	25	40%	12%
Kenmare	434	39%	14%
Kensal	89	21%	10%
Kief	10	0%	100%
Killdeer	362	19%	12%
Kindred	308	11%	16%
Knox	16	38%	0%
Kramer	20	25%	0%
Kulm	209	38%	23%
Lakota	338	32%	12%

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
LaMoure	334	32%	22%
Landa	22	68%	14%
Langdon	899	34%	19%
Lankin	52	33%	39%
Lansford	126	11%	16%
Larimore	538	19%	16%
Lawton	11	55%	18%
Leal	10	30%	40%
Leeds	250	31%	22%
Lehr	42	41%	26%
Leith	18	11%	33%
Leonard	131	22%	32%
Lidgerwood	308	47%	19%
Lignite	98	16%	6%
Lincoln	1,182	10%	15%
Linton	514	49%	19%
Lisbon	941	33%	21%
Litchville	89	22%	23%
Loma	10	30%	30%
Lorraine	7	29%	0%
Ludden	16	38%	19%
Luverne	12	33%	0%
McClusky	247	39%	13%
McHenry	20	30%	25%
McVille	215	38%	20%
Maddock	187	37%	23%
Makoti	64	42%	28%
Mandan	9,856	21%	17%
Mantador	31	7%	0%
Manvel	120	18%	16%
Mapleton	376	8%	25%
Marion	67	30%	15%
Marmarth	51	37%	12%
Martin	31	45%	19%
Max	151	30%	8%
Maxbass	49	25%	27%
Mayville	722	30%	18%
Medina	129	33%	27%
Medora	56	48%	7%
Mercer	37	46%	8%
Michigan City	102	30%	41%
Milnor	375	32%	18%
Milton	30	40%	20%
Minnewaukan	85	25%	33%
Minot	20,979	20%	14%

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
Minto	301	25%	17%
Mohall	285	29%	27%
Monango	8	0%	25%
Montpelier	47	15%	26%
Mooreton	91	28%	20%
Mott	332	40%	25%
Mountain	32	31%	9%
Munich	132	32%	22%
Mylo	4	0%	75%
Napoleon	392	33%	24%
Neché	137	31%	18%
Nekoma	12	50%	33%
Newburg	42	31%	21%
New England	287	30%	10%
New Leipzig	98	49%	31%
New Rockford	671	33%	13%
New Salem	511	34%	16%
New Town	689	18%	22%
Niagara	22	55%	9%
Nome	15	27%	53%
Noonan	95	27%	25%
North River	22	36%	18%
Northwood	320	50%	17%
Oakes	909	20%	15%
Oberon	24	8%	54%
Oriska	47	34%	26%
Osnabrock	68	37%	10%
Overly	9	100%	0%
Oxbow	106	21%	19%
Page	93	27%	20%
Palermo	49	33%	12%
Park River	668	36%	20%
Parshall	311	21%	21%
Pekin	33	24%	15%
Pembina	229	37%	24%
Perth	4	25%	50%
Petersburg	84	27%	24%
Pettibone	51	35%	18%
Pick City	69	48%	10%
Pillsbury	8	88%	13%
Pingree	17	35%	6%
Pisek	36	53%	19%
Plaza	80	18%	23%
Portal	75	24%	17%
Portland	292	32%	19%

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
Powers Lake	114	35%	18%
Prairie Rose	22	23%	18%
Ray	245	38%	28%
Reeder	67	39%	5%
Regan	18	50%	11%
Regent	76	43%	26%
Reile's Acres	155	11%	25%
Reynolds	128	20%	19%
Rhame	87	15%	21%
Richardton	328	35%	18%
Riverdale	109	36%	37%
Robinson	19	79%	5%
Rocklake	66	43%	14%
Rogers	22	0%	41%
Rolette	274	28%	21%
Rolla	522	29%	18%
Ross	41	2%	15%
Rugby	1,328	41%	18%
Ruso	0	0%	-
Rutland	67	37%	22%
Ryder	56	39%	2%
St. John	108	29%	22%
St. Thomas	148	26%	37%
Sanborn	83	24%	22%
Sarles	6	33%	0%
Sawyer	130	24%	18%
Scranton	149	30%	18%
Selfridge	59	20%	25%
Sentinel Butte	43	42%	26%
Sharon	36	53%	14%
Sheldon	57	21%	39%
Sherwood	92	21%	34%
Sheyenne	102	40%	23%
Sibley	27	22%	19%
Solen	36	31%	36%
Souris	47	53%	4%
South Heart	133	21%	16%
Spiritwood Lake	51	51%	24%
Springbrook	8	25%	25%
Stanley	964	24%	12%
Stanton	178	46%	12%
Starkweather	34	26%	24%
Steele	384	28%	23%
Strasburg	175	38%	20%
Streeter	67	52%	25%

Label	Occupied housing units	Percent Age 65 Plus	55 to 64 years
Surrey	477	30%	12%
Sykeston	49	39%	39%
Tappen	114	18%	20%
Taylor	93	29%	13%
Thompson	417	12%	16%
Tioga	561	23%	14%
Tolley	19	58%	5%
Tolna	86	68%	14%
Tower City	145	29%	12%
Towner	305	23%	13%
Turtle Lake	271	38%	20%
Tuttle	48	35%	29%
Underwood	342	23%	24%
Upham	87	25%	29%
Valley City	3,193	27%	21%
Velva	523	19%	15%
Venturia	18	56%	28%
Verona	36	28%	31%
Voltaire	17	12%	65%
Wahpeton	3,275	24%	18%
Walcott	114	19%	18%
Wales	7	57%	0%
Walhalla	486	26%	20%
Warwick	33	15%	18%
Washburn	649	22%	25%
Watford City	2,639	16%	11%
West Fargo	13,840	15%	15%
Westhope	150	37%	21%
White Earth	20	15%	15%
Wildrose	38	0%	34%
Williston	11,230	14%	12%
Willow City	93	43%	18%
Wilton	345	27%	30%
Wimbledon	107	22%	32%
Wing	54	26%	11%
Wishek	480	31%	22%
Wolford	10	40%	60%
Woodworth	28	50%	7%
Wyndmere	196	35%	17%
York	11	18%	9%
Zap	79	18%	34%
Zeeland	52	37%	10%