



North Dakota Township Officers Association

Promoting basic Grassroots Government!

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Senate Political Subdivisions Committee

In Support of HB 1445

Good morning Chairman Burckhard and members of the Senate Political Subdivisions Committee. I am Larry Syverson, the Executive Secretary of the North Dakota Township Officers Association. NDTOA represents the nearly 6,000 Township Officers that serve 1,317 organized ND Townships.

As HB 1445 was introduced I had to oppose it because it would have begun township equalization in March, that would have caused all kinds of problems. County tax directors are very busy in March getting the farm home exemption applications handled and performing other preparations. Therefor I asked that HB 1445 be amended by removing the allowance for starting in March. That left the change to allow that any township could hold its equalization any date in April. Currently that is allowed only if an assessor serves more than one township.

The ability to hold the equalization any date in April would allow more flexibility for the assessor, board and taxpayers to meet and work out any issues. There is always the possibility that the advertised meeting date could be a storm day; there may be a lack of a quorum for any scheduled meeting; and often follow-up meetings are necessary to complete the work.

My county tax director has told me that if we cannot get the work done at the township it can be taken up at the county, but why not allow a little more time and flexibility so the taxpayer does not need to go to the county or state or even worse must file for an abatement; the goal is to satisfy the taxpayer's concerns.

Section 2 addresses the assessor's return to the auditor; current law (57-09-01 section 2) allows that if an assessor serves more than one township the equalization meetings may be held any day in April, however 57-09-06 calls for the assessor's return on or before the fourth Monday in April, those equalization meetings might not yet be completed because the fourth Monday is not the end of the month. Therefore, the final date for returning the assessment books to the auditor should be changed. The second Monday in May would seem to be a reasonable last date for delivery. It is my experience that this matter is handled on an

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appointment basis anyway as no tax director or auditor wants all the books to come in on the same day. They usually want to confer with the assessors when they drop off the books.

Please give HB 1445 your favorable recommendation. So that all townships have the month of April to complete their equalizations. As it stands now some townships have 15 days for equalization and others have the month of April, please make it consistent.

Thank you, Chairman Burckhard and committee members; that concludes my prepared statement; I will try to answer any questions you may have.