

Written Testimony for the  
**House Finance and Taxation**

January 9, 2023

Erica Johnsrud, McKenzie County Auditor/Treasurer



**RE: SUPPORT for HB 1119**

Good morning, Chairman Headland, and members of the House Finance and Taxation Committee. My name is Erica Johnsrud and I serve as the Auditor/Treasurer for McKenzie County. I stand in support of HB 1119.

This bill seeks to improve the transparency of governments and their communication with the public regarding the amounts of tax levied. This bill would require political subdivisions to express levies in terms of dollars, rather than talking only in mills.

This bill would not change the way McKenzie County communicates with the public as counties are already required to levy in dollars. We already publish the information in dollars on the County's website, in articles written by the County's Official Newspaper, and discussed with anyone who appears at the public hearing on the budget. This bill would not affect our current practices.

Over the last several years, McKenzie County has experienced dramatic changes in the County's taxable values. While it is true that our mill levy has stayed fairly constant, that does not mean the amount levied in dollars has also remained constant. Increases in values means the value of a mill increases, resulting in more dollars raised for the same number of mills, as is demonstrated in the example table below.

<b>Total Taxable Value</b>	<b>Dollars Levied</b>	<b>Mills</b>	<b>Dollars per Mill</b>
350,000	\$ 3,500,000	10 mills	\$ 350,000
450,000	\$ 4,500,000	10 mills	\$ 450,000
500,000	\$ 3,500,000	7 mills	\$ 500,000

As this bill would improve transparency with the public, a common goal between you and I, I urge a DO PASS recommendation on HB 1119.