



# NORTH DAKOTA

## *Family Alliance* LEGISLATIVE ACTION

### Testimony in Support of House Bill 1439

Mark Jorritsma, Executive Director  
North Dakota Family Alliance Legislative Action  
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Dear Chairman Headland and honorable members of the House Finance and Taxation Committee. My name is Mark Jorritsma and I am the Executive Director of North Dakota Family Alliance Legislative Action. I am testifying in support of House Bill 1439 and respectfully request that you render a “DO PASS” on this bill for a number of reasons.

Although the exemption of religious organizations from taxation started in the early years of our country, the *Walz v. Tax Commission of the City of New York* case in 1970 solidified that real property owned by religious organizations should be tax exempt. As such, Walz was a cornerstone case regarding tax-exempt status for religious institutions. The US Constitution and the North Dakota Constitution acknowledge this legal principle as well.

So, why are we here today discussing the taxation of real property owned by religious organizations? Essentially, to change the Century Code to clarify and reflect the intent of last session’s bill HB 1471 which sought to exempt all undeveloped church-owned property, but did not specifically mention parsonages.

Our organization wholeheartedly supports the inclusion of parsonage land in this tax exemption. Speaking personally now, as a preacher’s kid (PK), I can attest to the religious purposes a parsonage is used for. From my father having an office in our house, to meeting with members of our congregation late in the evening when they were desperate and needed spiritual guidance, to hosting church families for dinners and coffee throughout the week. I can guarantee you that being a pastor is not a solitary job – your whole family is part of your ministry in an active manner and, as such, the parsonage is very much a place where ministry takes place around the clock.

While Family Policy Alliance of North Dakota can fully appreciate the need for property tax revenues for state and local jurisdictions, we believe that for the aforementioned reasons, it is in the best interest of our state to make these changes to our Century Code. We ask you to please render a “DO PASS” out of this committee on House Bill 1439.

Thank you for your time. I would now be happy to stand for any questions.