



STUTSMAN COUNTY

Tax Equalization



511 2nd Ave SE Suite 102

Jamestown, ND 58401



(701) 252-9032



tperleberg@stutsmancounty.gov



www.stutsmancounty.gov

Testimony for:

Senate Finance and Taxation Committee

February 14, 2023

Prepared by: Tyler Perleberg, Stutsman County Director of Tax Equalization

House Bill 1057

Dear Chairman Kannianen & members of the Senate Finance and Taxation Committee:

My name is Tyler Perleberg and I am the County Director of Tax Equalization for Stutsman County. I have concerns about the Section 2 Amendment, lines 7-10, of this bill that proposes to change publishing requirements for equalization meetings.

Here are three reasons I have concerns:

1. **Costs of publishing.** To help alleviate the cost & potential mistakes for the jurisdictions, our office handles the publishing requirements for the equalization meetings. The jurisdictions love that we do this for them and we've been doing it for them for many years now. Our office has 72 equalization meetings to hold in April. Our first meeting typically happens April 1st and our last one is usually held within the last week of April. Due to the proposal in this bill, our county would have to do more newspaper publishments which raises the cost to our county, OR we would put the onus back on the townships to do their own publishing, which I know for most, if not all, of our jurisdictions is something they don't want to do.
2. **The time frame between the publishments and when the equalization meeting is held would, in many cases, result in a larger gap then what current law requires.** For example, if the equalization meeting is held on April 1st, the jurisdictions that have a daily newspaper could fulfill their notice requirements by February 16th with this proposal. Existing law could be fulfilled by March 2nd. On the other end of the time frame, all publishments would have to be done by at least March 7th, which is 25 days before the April 1st meeting date. Existing law has a final publishing requirement of March 20th, 12 days before the April 1st meeting date. I personally don't feel the wider gap is of any benefit to the property owners as I feel it's more time for them to forget when the meeting is being held.
3. **Scheduling the meetings becomes more difficult.** Again, our county is the assessor for 72 jurisdictions that require an equalization meeting within the month of April. It is already very difficult for us to make the scheduling work for our office and the 72 jurisdictions. The proposed language would force us to have meetings scheduled much sooner than what we already do. Many jurisdictions find it hard to schedule these meetings a couple of months in advance, and in fact, for townships, they have annual elections every year on the third Tuesday in March. When new board members are elected, the potential for scheduling conflicts already



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come up even with the current law we have to follow. This proposed language just makes it that much more difficult.

I can see where this proposed language would make some sense if the equalization meeting was on a set day, but for assessors and county offices like ours that have multiple jurisdictions, this really is a poor policy, in my opinion.

I'd highly recommend that the proposed changes on lines 7-10 of the Section 2 Amendment within HB1057 be amended out of the bill.

Respectfully submitted,

Tyler Perleberg
Director of Tax Equalization/
Zoning Administrator/GIS Coordinator
Stutsman County
tperleberg@stutsmancounty.gov