



# NORTH DAKOTA

## *Family Alliance* LEGISLATIVE ACTION

### Testimony in Support of House Bill 1439

Mark Jorritsma, Executive Director  
North Dakota Family Alliance Legislative Action  
March 1, 2023

Dear Chairman Kannianen and honorable members of the Senate Finance and Taxation Committee,

My name is Mark Jorritsma and I am the Executive Director of North Dakota Family Alliance Legislative Action. I wish to provide this testimony in support of House Bill 1439 and respectfully request that you render a “DO PASS” on this bill.

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, what is the issue being addressed by this bill regarding 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 as well as property under development, as well as add language regarding parsonages.

In discussions last session with the sponsor of HB 1471, it was clear that the intention was to exempt both undeveloped and partially undeveloped property, as proposed in HB 1439. Further, on simply a reasonability basis, it would not make sense to exempt, then tax, and then once again exempt this property from taxation. Through the definition in this bill, the Century Code will allow for a consistent and practical implementation of tax exempt tax status for church property.

Our organization wholeheartedly also supports the explicit inclusion of parsonage land in this tax exemption. Speaking personally as the son of a pastor, I can attest to the religious purposes a parsonage is used for. Being a pastor is not a solitary job – your whole family is part of your ministry. As such, the parsonage is very much a place where ministry takes place around the clock and this clarification is helpful.



# NORTH DAKOTA

## *Family Alliance* LEGISLATIVE ACTION

While North Dakota Family Alliance Legislative Action 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 allowing us to testify on this bill and feel free to contact us with any questions.

Sincerely,

Mark Jorritsma