

**Senate Finance and Taxation Public Hearing  
February 1, 2023 at 9:00 AM**

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

I write on behalf of the Fargo School Board through its Governmental Affairs Committee and I write in opposition to Senate Bill 2369. This Bill purports to provide a property tax credit for qualified parents of school-age children who attend nonpublic schools or home education programs. This Bill would have a detrimental effect on the quality of public schools in North Dakota and harm our strong public education system and students.

In addition to the harm this property tax reimbursement would cause, there would be no state fiscal effect for SB 2369. School districts would lose out if a property tax credit were issued to parents with school-aged children enrolled in a nonpublic school or home-schooled, as there is no adjustment in the school district funding formula for this credit. School districts would also see a decrease in revenue from other levy sources, such as miscellaneous and special reserve funds.

We respectfully request that you render a DO NOT PASS on this Bill.

Sincerely,

Melissa H. Burkland  
Governmental Affairs Committee – Member  
Fargo Board of Education