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## TAX REFORM AND RELIEF ADVISORY COMMITTEE

Tuesday, June 23, 2026  
Roughrider Room, State Capitol  
Bismarck, North Dakota

10:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the March 17, 2026, meeting  
Comments by the Chairman

10:05 a.m. Presentation by the Legislative Council staff of a memorandum summarizing the committee's tentative interim schedule and progress in receiving information related to the committee's studies

### STRIPPER WELL OIL EXTRACTION TAX EXEMPTION STUDY

10:10 a.m. Presentation by a representative of the Energy and Environmental Research Center regarding an analysis of oil well life cycles and oil production related to the stripper well oil extraction tax exemption

10:35 a.m. Presentation by a representative of the Tax Department regarding the estimated fiscal impact of the stripper well oil extraction tax exemption and alternative tax policies

11:05 a.m. Comments by interested persons and committee discussion regarding the stripper well oil extraction tax exemption study

### PROPERTY TAX REFORM AND RELIEF STUDY

11:45 a.m. Presentation by a representative of the Department of Public Instruction regarding an update on the Integrated Formula Gap Funding Program

12:00 noon Recess

### Property Tax Statistics

1:00 p.m. Presentation by a representative of the Tax Department regarding an overview of the *2023-25 Biennial Report* and an update on the status of the *2025 Property Tax Statistical Report*

1:15 p.m. Presentation by a representative of the Tax Department of a statewide property tax increase report as required by North Dakota Century Code Section 57-20-04

### Primary Residence Credit Data

1:30 p.m. Presentation by a representative of the Tax Department regarding the primary residence certification application review process, including processes to verify eligibility and any instances of fraud or concerns related to fraud

1:45 p.m. Presentation by a representative of the Tax Department of a review of the tax year 2025 primary residence credit cycle, including:

- The number of primary residence credit applications for the April and August 2025 application deadlines, separated by real estate and mobile home primary residences and broken down by county
- The number of properties that received less than the full credit amount and the combined amount reimbursed for the credit to those properties, separated by real estate and mobile home primary residences and broken down by county

- The average primary residence credit amount, including the statewide average and average per county

2:05 p.m. Presentation by a representative of the Tax Department of data related to the 2026 primary residence credit cycle, including the number of primary residence certification applications separated by real estate and mobile home primary residences and broken down by county

**Property Tax Analysis**

2:15 p.m. Presentation by a representative of the Tax Department regarding an analysis of the number of properties with tax liability reduced to zero due to tax credits, including a breakdown by county and an identification of how much each of the homestead credit, disabled veterans' credit, or primary residence credit contributed to the reduction

2:30 p.m. Presentation by the Tax Department regarding:

- The estimated true and full value of tax-exempt farm residences statewide
- The cost of removing the farm residence tax exemption and applying the primary residence credit to farm residences

**Taxing District Levy Limitation**

2:45 p.m. Presentation by a representative of the Tax Department of a summary report outlining the Tax Commissioner's findings and analysis of information submitted by local taxing districts related to the levy limitation under Section 57-15-01.2

3:30 p.m. Comments from interested persons regarding the property tax reform and relief study

3:50 p.m. Committee discussion regarding the property tax reform and relief study

4:15 p.m. Adjourn

**A livestream of the meeting will be available to the public at: <https://video.ndlegis.gov>.**

**Committee Members**

Senators: Brad Bekkedahl (Chairman), Dale Patten, Michelle Powers, Dean Rummel, Mark F. Weber  
 Representatives: Jason Dockter, Ty Dressler, Jim Grueneich, Craig Headland, Don Vigesaa

Staff Contacts: Megan J. Gordon, Code Revisor  
 Adam Mathiak, Senior Fiscal Analyst