

Honorable Chair Headland and Members of the Finance & Taxation Committee,

I reside in District 41 and serve as the board-appointed Legislative Spokesperson for the Fargo Public School Board (FPSB).

As we anticipate further legislative discussions on property tax, we would like to offer categorical considerations early in the process. Today, I address two bills that will be heard in your committee this week, House Bills 1176 and 1168, which pertain to property tax. FPSB appreciates the thoughtful examination of North Dakota's property tax system and recognizes the intent behind introducing caps for local taxing jurisdictions.

However, we respectfully request further analysis of **Section 18 of HB1176** and **Section 7 of HB1168**, particularly as they pertain to local voter-approved excess mill levies. Currently, school districts can levy additional mills with **50% + 1 voter approval**, valid for up to **10 years**.

In March 2017, the majority of voters in the Fargo School District approved an excess mill levy to fund locally prioritized programs and services beyond what is possible within the existing legislative cap of 60 mills for school districts. The provisions in the following sections would eliminate this capacity:

- **HB1176, Section 18.3** introduces a simple majority voter-approved excess that requires annual approval.
- **HB1168, Section 7.3** introduces a 60% majority voter-approved excess, valid for up to five years.

While FPSB respects the intent behind these bills, we advocate for a more balanced approach that preserves **local control** and ensures practical application. Community needs and voter preferences vary widely across North Dakota, and **maintaining a simple majority voter-approved excess valid for up to 10 years** provides this balance.

Thank you for your thoughtful consideration and for your service to the citizens of North Dakota.

Respectfully,
Robin Nelson
Fargo Board of Education