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January 13, 2025

Chairman Craig Headland  
Members of House Finance & Tax Committee  
North Dakota State Capitol  
600 East Boulevard  
Bismarck, ND 58505-0360

RE: HB 1176

Chairman Headland and Members of the House Finance & Tax Committee:

Thank you for the opportunity to share some initial thoughts on House Bill 1176. Cass County and our partners at the North Dakota Association of County continue to review this bill language and intend to provide input about the impacts of the legislation on North Dakota's most populated county.

In general, we support legislative efforts to expand primary residence property tax relief to taxpayers in North Dakota. This is consistent with the fiscally conservative approach the Cass County Commission has consistently taken to our own budgeting process.

With respect to the implementation of property tax caps, Cass County respectfully submits that this is a discussion that should be well informed and based measurable data. Counties throughout the state of North Dakota are unique in many ways and have varying budget demands. Therefore, a taxing limitation calculation that considers the rate of inflation, population growth, economic growth, and new service demands (e.g. staffing a new jail expansion) in addition to new taxable property development would assist in providing a viable path of sustainability for taxing entities while maintaining fiscal restraint. Cass County is in the process of developing information that we believe will describe our budgeting history and our anticipated needs in future years based on past performance.

We appreciate the legislature's thoughtful review of this important matter, and we intend to remain involved as this discussion continues. Please reach out if we can assist you in any way.

Sincerely,

*Tony Grindberg*

Chairman Tony Grindberg  
Cass County Commission