



# North Dakota Senate

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## Senator Mike Wobbema

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## COMMITTEES:

Education  
Workforce Development (Chair)

28 January 2025

Chairman Weber and members of the Finance and Tax Committee. I am Senator Mike Wobbema from District 24. During this last campaign season, all of us heard the outcry of a runaway property tax system. To that end, I recognize that this committee has been tasked with sorting through all the "good" ideas that have been birthed from that outcry. I apologize (well,... sort of) for adding to your effort.

SB 2301 is an attempt to solve, or nearly solve, one of those suggestions that kept popping up in similar discussions that I had. That is; "people who are over 65 shouldn't have to pay property tax. They have contributed enough, and they should be able to really own their homes." I agree with them, mostly. I would modify that thought by stating that those who have been very successful through their lives and have become sufficiently affluent, could (maybe should) be counted on to continue to contribute to the needs of their communities through a modest property tax that doesn't place an undue burden upon them.

The substance of SB 2301 increases the income and taxed property values to a level that I believe relieves the property tax burden on those low to mid-middle-class citizens over age 65. I have tied the income values to a percentage of poverty to allow for increases in the cost of living, thereby striving to keep purchasing power roughly the same over time. I have also substantially increased the requisite home value in this calculation to effect what I believe is a reasonable step in reducing or eliminating the property tax to our senior citizens. The increase in home values both in real terms and for property tax valuations places a lot of our citizens who live in modest homes in situations where the increased values and related property tax charges effectively price them out of paradise. Those who are likely most incapable of absorbing the increases in property taxes are those that the homestead property tax credit was intended to protect.

I know there are several options being considered. I believe this option reasonably addresses the concerns heard during this past campaign season in a manner that is substantive and impactful to those over 65. And I believe the methodology in determining eligibility reduces the need for the legislature to continuously modify the numbers session after session. I request that you give SB 2301 consideration in your deliberations.