

2023 SENATE FINANCE AND TAXATION

SB 2121

2023 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Fort Totten Room, State Capitol

SB 2121
1/10/2023

A Bill Relating to the required content of the estimated property tax and budget hearing notice.
--

9:00 am Chairman Kannianen Opened the hearing. **Senators Kannianen, Weber, Magrum, Rummel, Piepkorn and Patton** were present.

Discussion Topics:

- Estimate of property tax mailing from counties
- Estimate does not include specials
- Bill would include prior year special assessment amount
- Constituents' awareness of number on tax statements.

9:01 Senator Mark Weber introduced the bill and provided testimony #12646.

9:13 am Chairman Kannianen closed the hearing.

Danielle Butler, Committee Clerk

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Finance and Taxation Committee
Fort Totten Room, State Capitol

SB 2121
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A Bill Relating to the required content of the estimated property tax and budget hearing notice.
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1:41 PM **Chairman Kannianen** opened the meeting.
Senators Kannianen, Weber, Magrum, Rummel, Piepkorn and Patten were present.

Discussion Topics:

- Tax statement format

1:42 PM **Senator Magrum** moved DO PASS SB 2121

1:42 PM **Senator Rummel** seconded DO PASS SB 2121

1:44 PM Roll Call Vote DO PASS SB 2121

Senators	Vote
Senator Jordan Kannianen	Y
Senator Mark F. Weber	Y
Senator Jeffery J. Magrum	Y
Senator Dale Patten	Y
Senator Merrill Piepkorn	Y
Senator Dean Rummel	Y

Motion passed. 6-0-0

Senator Weber will carry.

1:45 PM **Chairman Kannianen** closed the meeting.

Danielle Butler, Committee Clerk

REPORT OF STANDING COMMITTEE

SB 2121: Finance and Taxation Committee (Sen. Kannianen, Chairman) recommends **DO PASS** (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). SB 2121 was placed on the Eleventh order on the calendar. This bill does not affect workforce development.

2023 HOUSE FINANCE AND TAXATION

SB 2121

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Room JW327E, State Capitol

SB 2121
3/6/2023

A bill relating to the required content of the estimated property tax and budget hearing notice.
--

Chairman Headland opened the hearing at 10:36AM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVille, and Representative Ista. Members absent: Representative Grueneich absent.

Discussion Topics:

- Property tax statements
- Public budget hearing notifications
- Specials on property tax statements

Senator Weber introduced the bill in support (#21936).

Chairman Headland closed the hearing at 10:44AM.

Mary Brucker, Committee Clerk

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Room JW327E, State Capitol

SB 2121
3/6/2023

A bill relating to the required content of the estimated property tax and budget hearing notice.
--

Chairman Headland opened the meeting at 11:33AM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVille, and Representative Ista. Members absent: Representative Bosch.

Discussion Topics:

- Committee vote

Representative Olson moved a Do Pass.

Representative Steiner seconded the motion.

Roll call vote:

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Glenn Bosch	AB
Representative Jason Dockter	Y
Representative Lisa Finley-DeVille	Y
Representative Jay Fisher	Y
Representative Jim Grueneich	Y
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	Y

Motion carried 13-0-1

Representative Motschenbacher is the bill carrier.

Chairman Headland adjourned at 11:35AM.

Mary Brucker, Committee Clerk

REPORT OF STANDING COMMITTEE

SB 2121: Finance and Taxation Committee (Rep. Headland, Chairman) recommends DO PASS (13 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). SB 2121 was placed on the Fourteenth order on the calendar.

TESTIMONY

SB 2121

STATEMENT ESTIMATE Mailed Sept 1

THIS IS NOT A BILL

Notice of Estimated Property Tax and Budget Hearing Dates

This is a notice of the potential change in your taxes based on each district's preliminary budget. Your actual taxes may vary based upon the final budget of the districts and any valuation adjustments made by the State Board of Equalization. This statement does not include special assessments.



	2020	2021 Proposed	Change	Change %
Legislative Tax Relief	1,673.76	1,742.13	68.37	4.08 %
*Property Valuation				
True & Full Value	311,200	323,900	12,700	
Net True and Full	311,200	323,900	12,700	4.08 %
Taxable Value	14,004	14,576	572	4.08 %
Summary of Taxes				
Consolidated Tax	3,841.71	4,359.39	517.68	13.48 %
Total Tax	3,841.71	4,359.39	517.68	13.48 %
Property Taxes by District				
County	715.18	740.46	25.28	INCREASE
State Medical	14.00	14.58	0.58	INCREASE
County Soil Conservation	6.16	7.14	0.98	INCREASE
City of Casselton	1,115.84	1,433.84	318.00	INCREASE
Casselton Park District	311.59	318.92	7.33	INCREASE
Central Cass Public School District #17	1,615.92	1,778.86	162.94	INCREASE
Maple River Water Resource District	63.02	65.59	2.57	INCREASE
Total Tax	3,841.71	4,359.39	517.68	13.48 %
Effective Tax Rate (tax divided by value)	1.23	1.35		

Hearing Schedule:

Casselton Park District	September 8, 2021 7:30 PM, Cottonwood Golf Course Clubhouse 302 6th Ave S, Casselton, ND 58012
County	September 20, 2021 3:30 PM, Cass County Courthouse 211 9th St S, Fargo, ND 58103
County Soil Conservation	September 21, 2021 8:00 AM, Red River Valley Fairgrounds, CCSCD Building 1805 Main Ave West, West Fargo, ND 58078
Central Cass Public School District #17	September 24, 2021 6:00 PM, Bank North Theater, Central Cass School 802 5th St N, Casselton, ND 58012
City of Casselton	October 4, 2021 7:00 PM, City Council Chambers 702 1st St N, Casselton, ND 58012

Citizens will have an opportunity to present oral or written comments regarding the district's budget at or before the hearing. A copy of the district's budget will be available at their normal place of business at least 7 days prior to the hearing.

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Final Statement Mailed Dec 1

2021 Cass County Real Estate Tax Statement

Your cancelled check is your receipt for your payment.
Receipt available upon request.



Total tax due: 4,853.29
Less 5% discount: 216.91
Amount due by Feb 15, 2022 4,636.38

Or pay in two installments (with no discount):
Payment 1: Pay by Mar 01, 2022 2,684.17
Payment 2: Pay by Oct 17, 2022 2,169.12

Amount applied to this statement

MAKE CHECK PAYABLE TO:
Cass County Finance
211 9th Street South
P.O. Box 2806
Fargo, ND 58108-2806



▼ Detach here and mail with your payment ▼

2021 Cass County Real Estate Tax Statement

2021 TAX BREAKDOWN

Net consolidated tax 4,338.25 ✓
Plus: Special Assessments 515.04 ✓
Plus: Drains 0.00 ✓
Total tax due: 4,853.29 ✓

Less 5% discount
if paid by Feb 15, 2022 216.91
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FOR ASSISTANCE, CONTACT:

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Phone: 701-241-5600

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

Tax payments by e-check or credit card can be made online at www.casscountynd.gov. There is a convenience fee of 2.65% of the transaction amount with a minimum fee of \$1.00 for all credit card payments.

**Notes:

- If your mortgage company pays the real estate taxes for this property, this statement is being provided for your information only.
- Discount is 5% of Net Consolidated Tax.

****PLEASE USE THE DROP BOX IN FRONT OF THE COURTHOUSE, MAIL YOUR CHECK WITH STUB OR PAY ONLINE****

	2019	2020	2021
Legislative tax relief	1,599.21	1,673.76	1,715.60
Property Valuation			
True & Full Value	298,100	311,200	323,900
Taxable Value	13,415	14,004	14,576
Total mill levy	262.84	274.33	297.63
Summary of Taxes			
Consolidated Tax	3,526.00	3,841.71	4,338.25
Total Tax	3,526.00	3,841.71	4,338.25
Taxes by District (in dollars)			
County	701.60	715.18	740.46
State Medical	13.42	14.00	14.58
County Soil Conservation	5.10	6.16	7.14
City of Casselton	980.37	1,115.84	1,433.40
Casselton Park District	293.52	311.59	318.78
Central Cass Public School District #17	1,458.21	1,615.92	1,758.30
Maple River Water Resource District	73.78	63.02	65.59
Total Tax	3,526.00	3,841.71	4,338.25
Net effective tax rate %	1.18	1.23	1.34

(2)

Statement of Estimate mailed Sept 1 of the following year

THIS IS NOT A BILL

Notice of Estimated Property Tax and Budget Hearing Dates

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	2021	2022 Proposed	Change	Change %
Legislative Tax Relief	1,715.60	1,856.49	140.89	8.21 %
*Property Valuation				
True & Full Value	323,900	352,900	29,000	
Net True and Full	323,900	352,900	29,000	8.95 %
Taxable Value	14,576	15,881	1,305	8.95 %
Summary of Taxes				
Consolidated Tax	4,338.25	4,667.10	328.85	7.58 %
Total Tax	4,338.25	4,667.10	328.85	7.58 %
Property Taxes by District				
County	740.46	794.84	54.38	INCREASE
State Medical	14.58	15.88	1.30	INCREASE
County Soil Conservation	7.14	7.78	0.64	INCREASE
City of Casselton	1,433.40	1,504.88	71.48	INCREASE
Casselton Park District	318.78	346.21	27.43	INCREASE
Central Cass Public School District #17	1,758.30	1,926.05	167.75	INCREASE
Maple River Water Resource District	65.59	71.46	5.87	INCREASE
Total Tax	4,338.25	4,667.10	328.85	7.58 %
Effective Tax Rate (tax divided by value)	1.34	1.32		

Hearing Schedule:

Casselton Park District	September 7, 2022 6:30 PM, Cottonwood Golf Course Clubhouse 302 6th Ave S, Casselton, ND 58012
Central Cass Public School District #17	September 12, 2022 6:00 PM, Bank North Theater, Central Cass School 802 5th St N, Casselton, ND 58012
County	September 19, 2022 3:30 PM, Cass County Courthouse 211 9th St S, Fargo, ND 58103
County Soil Conservation	September 20, 2022 8:00 AM, Red River Valley Fairgrounds, CCSCD Building 1805 Main Ave West, West Fargo, ND 58078
City of Casselton	October 3, 2022 7:00 PM, City Council Chambers 702 1st St N, Casselton, ND 58012

Citizens will have an opportunity to present oral or written comments regarding the district's budget at or before the hearing. A copy of the district's budget will be available at their normal place of business at least 7 days prior to the hearing.

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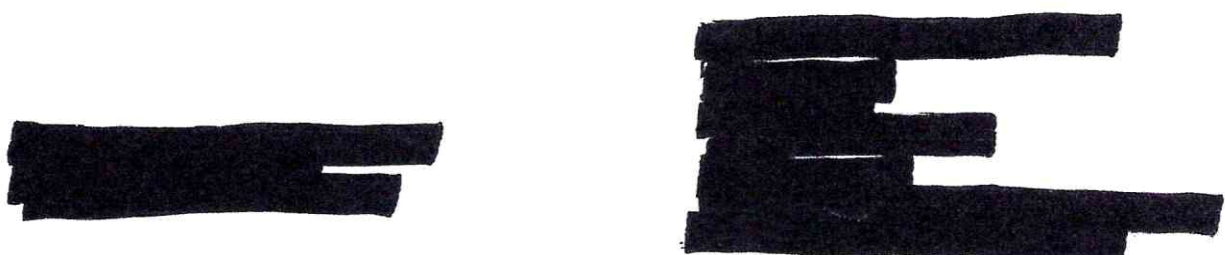
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SB 2121
Senator J
Mark Weber

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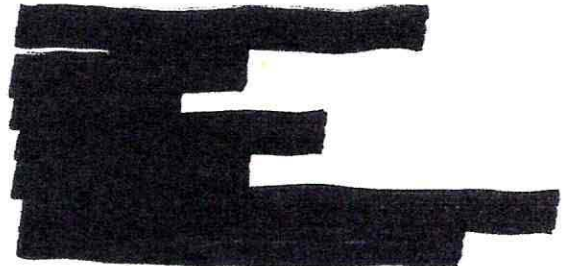
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