

INTERIM TAXATION COMMITTEE

Testimony of Marcy Dickerson, State Supervisor of Assessments
July 18, 2007

Mr. Chairman, members of the Committee, for the record my name is Marcy Dickerson and I am employed by the State Tax Commissioner as State Supervisor of Assessments and Director of the Property Tax Division.

You have asked for identification of each county that has not fully implemented use of soil type and soil classification data from detailed and general soil surveys for property tax assessment purposes. A survey conducted by the North Dakota Association of Counties in April 2007 showed the following 18 counties were not using soils:

Burke	Rolette
Cavalier	Sargent
Foster	Sheridan
Griggs	Sioux
Kidder	Slope
Morton	Steele
Mountrail	Stutsman
Nelson	Towner
Ramsey	Traill

Some of those counties, including Burke, Griggs, Kidder, Mountrail, Sheridan, Slope, and Stutsman, are in the process of migrating to use of soil surveys for assessment purposes. They provided projected dates of completion from 2008 to 2014. Some of those counties are using soil surveys in some townships but not all.

Some counties that reported current use of soil surveys, in our opinion, have not “fully implemented use of soil type and soil classification data from detailed and general soil surveys for property tax assessment purposes” as required by HB 1303. The Property Tax Division is developing criteria that a county will have to meet to be considered “fully implemented.” We

will examine each county's agricultural assessment methodology, compare it to the criteria, and advise each county whether they are "fully implemented" and, if not, what steps they need to take to be in compliance with HB 1303 by 2010.

This concludes my prepared testimony. I will be glad to try to answer any questions.