

Testimony Prepared for the  
**House Finance & Taxation Committee**

January 19, 2020

By: Terry Traynor, NDACo Executive Director



**RE: House Bill 1291**

Chairman Headland and committee members, thank you for the opportunity speak to House Bill 1291 on behalf of our 53 counties and their county officials.

Our Association is opposed to the passage of HB1291. It seems peculiar that this bill adjusts taxable value just one way. If it is appropriate to lower a property value due to a single sale, it seems appropriate to raise that properties value if the sale price exceeds what is placed on it for tax purposes. It seems that, as written, it wouldn't meet the standard of Article X, Section 5 of our state's Constitution that states: "*Taxes shall be uniform upon the same class of property including franchises within the territorial limits of the authority levying the tax.*" This would, somewhat arbitrarily lower an individual property, but never raise them for the same reason.

There are processes in place already for property owners to appeal their valuation, at the local, county and state level, using whatever sales information they feel is relevant. Numerous property owners do this every year, and if the information provided is convincing, they are granted the relief they seek.

As written, counties cannot support House bill 1291, and urge a Do Not Pass recommendation.