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March 4, 2021

HB # 1300 (3/5/2021 Hearing – 10:30 A.M.)

Dear Chair Burckhard and Honorable Members of the Senate Political Subdivisions Committee:

I am respectfully requesting you to support a **“DO NOT PASS”** on House Bill #1300 relating to special assessment fund balances.

The problem with HB #1300 is that it does not address a very important factor, the owners that paid their special assessments in full and have no outstanding installments. Is it fair to forgive special assessments to those individuals that have outstanding payments when there are owners that have paid in full? The special assessment benefitted both equally; this proposes a tax forgiveness for those still owing specials.

Special assessment improvement warrants or bonds used to finance the initial improvement are based off the cost of the improvement and thus the benefit to the owner did not change. Many improvement districts have been refinanced due to lower interest rates resulting in additional revenues to the assessment district.

During shortfalls in bond and/or loan payments, transfers may occur from the general fund of the city to make these payments. If this is the case, this also should be given consideration. In more catastrophic cases, developers “disappear” leaving the entire city with the burden of paying for the outstanding specials in the improvement district.

In closing, any excess dollars, if any, in a special assessment district are still used for the benefit of the taxpayers in one way or another.

Again, your support for a **“DO NOT PASS”** on House Bill #1300 is greatly appreciated.

Sincerely,  
Allyn Sveen  
Stanley City Auditor

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