

TESTIMONY IN OPPOSITION OF HB 1300 RELATING TO SPECIAL ASSESSMENT FUND BALANCES

Senate Political Subdivisions Committee
Meeting Scheduled at 10:30 AM 3/5/2021.

Honorable Chairman Burckhard & Members of the Senate Political Subdivisions Committee:

HB 1300 A BILL for an Act to amend and reenact section 40-23-21 of the North Dakota Century Code, relating to special assessment fund balances.

North Dakota Century Code Chapters 40-22 through 40-27 identify a very detailed special assessment procedural process to ensure the allocation of eligible costs are transacted in a fair, equitable and defensible manner. The use of special assessments is not taken lightly by any elected body acknowledging the assessment represents a lien on each individual's property and a subsequent irrevocable debt obligation of the city.

The proposed HB 1300 usurps this meticulous process by demanding the cancellation of a rightful property owner obligation based on the pre-payments of others or the chance that the debt maturities and terms are conducive to a positive refinancing. In both instances the fair, equitable, and defensible process has now become irrelevant – some property owners will pay more than their determined benefit, and some will pay significantly less.

I strongly **OPPOSE** the proposed amendment to cease the levying of special assessments.

Submitted with high regard.

Darcie Huwe

Darcie Huwe, Finance Director/Auditor
City of Wahpeton