

TESTIMONY ON HOUSE BILL NO. 1126

House Finance & Taxation Committee

January 6, 2023

Tami Lazur, City Assessor, City of Grand Forks, ND

Chairman Headland and members of the House Finance & Taxation Committee, my name is Tami Lazur and I am the City Assessor for the City of Grand Forks. I want to thank you for the opportunity to provide testimony and express opposition for HB 1126.

This bill has two components. First, it removes the criteria of 10% increase from the preceding year as a requirement to a notice of increase being sent to property owner and secondly, adds to notice of increase an Estimated Tax Statement based on the preceding year's mill levy.

Let me address the first component of this bill, the removal of the 10% requirement. Property owners are aware of the current state of their local market, and a threshold of a \$3,000 increase alone is not a reasonable test of a market value increase. The intent of this section of North Dakota Century Code is to keep property owners informed with reasonable logic and efficiency as to their market value.

Secondly, requiring the Notice of Increase to include an Estimated Tax Statement has the potential to confuse many property owners. Currently all property owners receive an Estimated Tax Statement in August which provides ALL property owners the assessed valuation and estimated tax liability for the current tax year. It is not unusual for a property owner to attempt to pay their tax bill in August when the Estimated Tax Statement is sent as an informational mailing. I believe that by adding a tax liability estimate to the notice of increase will only add to the confusion for property owners.

This bill does not benefit property owners in a meaningful manner.

The City of Grand Forks asks for a DO NOT PASS for HB 1126.