

**Testimony of Cole Higlin
North Dakota Recreation & Park Association
To House Finance and Taxation Committee
In Opposition to HB 1461
Tuesday, January 31, 2023**

Chairman Headland and Members of the Committee, my name is Cole Higlin, and I am the public policy chair of the North Dakota Recreation & Park Association (NDRPA). We represent more than 900 members, primarily park districts, and work to advance parks, recreation and conservation for an enhanced quality of life in North Dakota. We are in opposition to HB 1461.

Section 2 of the bill would limit political subdivisions to a 5% tax increase per year, through a mill or valuation increase, unless there is a public vote. Part of park districts revenue is generated through property taxes. Passing this bill would limit our ability to levy additional dollars if necessary and impact our ability to respond to certain circumstances that effect our operations. For example, given the 7-9% inflation we are currently experiencing, a 5% increase wouldn't even keep us even with past years' budgets. A 5% across the board cap also fails to take into account the variations of needs and costs across the state. For example, the oil boom caused a very different economic climate in the western part of our state than in the eastern part.

NDRPA believes that the current limitations in law are sufficient to protect property owners from large increases. For park districts, they can levy, for general fund purposes, up to thirty-eight mills on the taxable valuation of property in the district.

NDRPA urges a do not pass recommendation on HB 1461. Thank you.