

OFFICE OF TAX EQUALIZATION

P. O. Box 393

Ellendale ND 58436

Phone: (701) 349-8319

E-mail: dflaherty@nd.gov



February 6, 2025

2025 House Agriculture Committee
Honorable Representative Mike Beltz, Chairman
North Dakota State Capitol

Dear Representative Beltz and Members of the House Agriculture Committee:

My name is Don Flaherty and I am the Director of Tax Equalization for Dickey County. I am writing to you today to speak in support of HB 1508. I believe that the proposed changes to Subsection 8 of NDCC § 57-02-27.2 will be of great benefit to the taxpayers of North Dakota and will provide the assessment community with a clearer direction as to how to assess agricultural land within their jurisdiction.

By making actual use the primary consideration when determining Ag land values followed by the soil type, it will allow assessment officials to be more standardized in their process for determining Ag land values. Actual use and soil type are the most objective and consistent steps in the valuation process, whereas the use of modifiers can be prone to subjectivity by their development and in their application as an adjustment on Ag land values. The proposed change to the Century Code will be a welcomed change.

I would however like to propose a friendly amendment to this bill to change the effective date from December 31, 2024 to December 31, 2025. The reason for this change is that it would be impossible for the assessment community to be in conformity with this law change based on the statutory steps currently in place for the assessment process. The process for Ag land assessment begins in mid-fall with the submission for cropland and non-cropland acreage to NDSU. Once processed by them and sent to the State Property Tax Department, counties are informed of their agricultural land valuation for the upcoming tax year. At this current time, counties are finalizing the Ag land assessments for the properties in their jurisdiction so they can notify landowners of any increases if required and be prepared for the local equalization meetings that will take place in April. Therefore, this change in effective date is imperative.

I would encourage you to cast a Do Pass vote for HB 1508 with the proposed amendment as I feel it will be in the best interest of property taxpayers of North Dakota.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Donald W. Flaherty', is written over a light blue circular stamp.

Donald W. Flaherty

Dickey County Director of Tax Equalization