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March 11, 2025

Chairman Mark Weber  
Members of Senate Finance & Tax Committee  
North Dakota State Capitol  
600 East Boulevard  
Bismarck, ND 58505-0360

RE: HB 1168 & Legislation Generally Relating to Local Government Property Tax Caps

Chairman Weber and Members of the Senate Finance & Tax Committee:

Mr. Chairman, my name is Robert Wilson. I am the County Administrator in Cass County and I wish to address the committee related to this bill, and the overall concept of legislation related to property tax caps on local governments. My comments follow a resolution passed unanimously by the Cass County Commission on Wednesday, March 5, 2025.

Before addressing caps-related legislation let me be clear that Cass County supports legislative efforts to expand primary residence property tax relief to taxpayers in North Dakota.

Those of you who work with the Cass County Board know them to be a pragmatic, fiscally conservative Commission with a history of making wise spending decisions and a commitment to being good stewards of taxpayer dollars.

The average residential property in Cass County increased in value from \$244,000 in 2019 to \$317,000 in 2023, yet the corresponding average county residential tax only increased by \$20 a year over those five years.

I believe it's important to speak directly to a recent suggestion that Cass County is holding reserves in excess of \$100 million. This is simply not true. Cass County ended 2023 with an audited General Fund Balance of \$26.9 million. If requested, we will provide the 2024 audited General Fund Balance as soon as the audit is complete.

Cass County has the utmost respect for the difficult job you have this session with respect to property tax caps. But the County Board also has a difficult job that doesn't always fit nicely into a 3% - plus

growth box. We are a growing community - and providing adequate public safety demands that we build and fully staff a 192-bed addition onto our county jail. Had it not been for federal ARPA funds, providing for that project with a 3% tax cap and a 4-year opt-out option, would have been next to impossible. Just last month we displaced our County Information Technology office so we – at our expense – could add an additional secure courtroom for the East Central Judicial District.

Cass County respectfully requests you consider the following resolution as you consider property tax caps, ***'allow growth to occur at the consumer price index plus 2% - not to exceed 6% or no less than 2%, and allow political subdivisions to also capture half of their percentage of annual growth in population from the previous year.'***

Sincerely,

Robert Wilson  
Cass County Administrator