

Testimony for:

Senate Finance and Taxation Committee

March 5, 2025

Prepared by: Tyler Perleberg, Stutsman County Director of Tax Equalization

House Bill 1534

Chairman Weber & members of the Senate Finance and Taxation Committee:

My name is Tyler Perleberg and I am the Director of Tax Equalization for Stutsman County.

My intent is just to bring some awareness to some likely scenarios this bill will create.

- 1. Creating tax inequities amongst properties.** There will be situations where properties with a lower True and Full Valuation will be paying a higher property tax than a neighbor down the road with a higher True and Full Valuation on their property.
- 2. Difficulty of administering.** This will create an additional step to the taxation equation. In a time when transparency is critically important, this will certainly add to the confusion.
- 3. Lack of definition of “Improvements”** as stated in line 11 of the current version of the bill. Without a definition, we’ll end up having many different interpretations from many different assessors.
- 4. No exception for properties coming off of an exemption.** Most exemptions have a zero taxable value. 3% on zero equals zero so if those exemptions become taxable and no longer exempt, they would stay at zero taxable value.

I understand the desire for property tax reform. I just don’t think this is good reform. I’d recommend a Do Not Pass on HB1534.

Respectfully submitted,

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