WALSH COUNTY
600 COOPER AVE.
GRAFTON, ND 58237

Karen Anderson, Chair

Commissioner Ernie Barta
Commissioner Amy Suda
Commissioner Kristi Brintnell
Commissioner Dennis Skorheim

January 24, 2024

Interim Taxation Committee
600 E. Boulevard Ave.
Bismarck, ND 58505

Committee members:

The Walsh County Commission is writing in opposition to the proposed property tax exemption for privately owned farm structures within any city limits, classified as commercial property and used for personal use. We feel this exemption would unfairly shift the property tax burden to all other property owners in Walsh County and other taxing entities.

The loss of tax revenue that would be realized should this exemption pass could be devastating to our County, local Cities, both large and small, School Districts, Park Districts, and all other taxing entities. Tax revenue lost due to an exemption for grain storage facilities or potato warehouses will have to be made up in other ways if our local taxing entities are going to maintain infrastructure and services to the people of Walsh County.

This exemption would be difficult to properly enforce. The term “personal use” would be very hard to determine for Local Assessors and the Tax Director’s Office. In addition, the majority of the potato warehouse properties in Walsh County are not blighted or in danger of being abandoned. There have been several sales of these properties within a city limit boundary in Walsh County over the last couple years indicating a demand for these properties and a strong market value.

Please consider this our formal opposition to this proposed property tax exemption.

Sincerely,

Karen A. Anderson

Karen Anderson, Chairman
Walsh County Commission
Grafton ND 58237