

Testimony prepared for:  
**Tax Reform & Relief Advisory Committee**  
Donnell Preskey, NDACo  
December 3, 2025



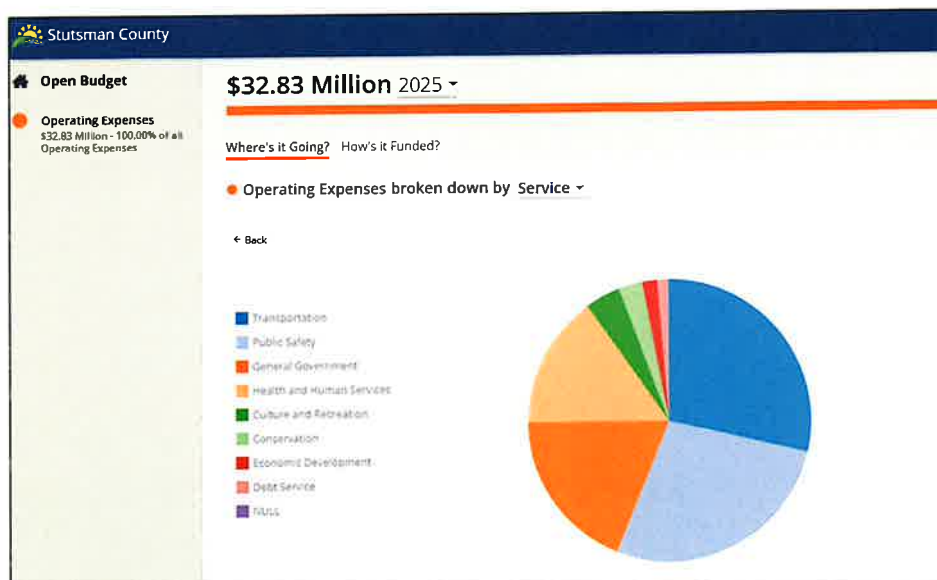
There are several mechanisms counties use in being transparent with residents about the budget and property taxes. How counties choose to share the information differs between the counties depending on their financial and technical abilities. Regardless, if a citizen wants to see the budget or financials, the information is always available at the county auditor's office.

### **Financial Transparency**

Following the 2015 Legislative Session there was an interest in increasing the transparency of financial data. The ND County Auditors & Treasurers had presentations from two companies that specialized in financial transparency portals in 2015 and by 2018, five counties had the portals on their websites (Cass, Stutsman, Burleigh, Morton, Mckenzie). As of today, only two of those counties (Stutsman & McKenzie) are still utilizing those services. The counties that discontinued indicated the decision was based on the cost and lack of use by citizens. For example, McKenzie County pays \$9,000 a month and has only 9 unique views in 6 months.

These portals bring financial transparency to a new level, essentially it is a visual checkbook for citizens to view expenditures and revenues in easy chart formats with the ability to dive down to specific budgets. Here is Stutsman County example:

<https://www.stutsmancounty.gov/government/transparency-portal/>



In 2018, during an interim taxation committee meeting, NDACo brought in OpenGov to pitch a pilot project that would have used state dollars to get counties on one financial portal system.

A quick survey of our counties shows that a great majority of our counties have their budgets and financial information posted on their websites.

### ***Budget Hearing Notices***

In the prior legislative session, part of HB 1176 was the requirement to send budget hearing notices to every property taxpayer. This was a shift from past practices where counties gathered preliminary budgets from the taxing districts and compiled an estimated tax notice. The downside to sharing the preliminary budget information was that it wasn't an accurate reflection of what citizens taxes would be and, in many cases, caused undue panic and confusion. County Auditors have indicated that citizens were confused about the new format used this year.

Foster County example – Cost to send out budget hearing notices in 2025 was \$7,645 which was an additional \$3,434 (82% increase) from 2024. This was due to the additional programming costs to change the format of the budget notice. Of the 23 taxing districts in Foster County that held budget hearings, only one resident attended any of those meetings.

Low attendance at budget hearings is a common theme across the state. Counties that responded to a survey last week – when asked for the number of residents attending their final budget meetings – 24 out of 34 said they had 3 or fewer people show up with 15 counties out of 34 saying they had zero attend their budget hearing.

### ***Property Tax look up Tools***

Many counties also have property tax look up features on their county websites. In addition, ndpropertytax.com is a central property tax information portal for 46 counties.

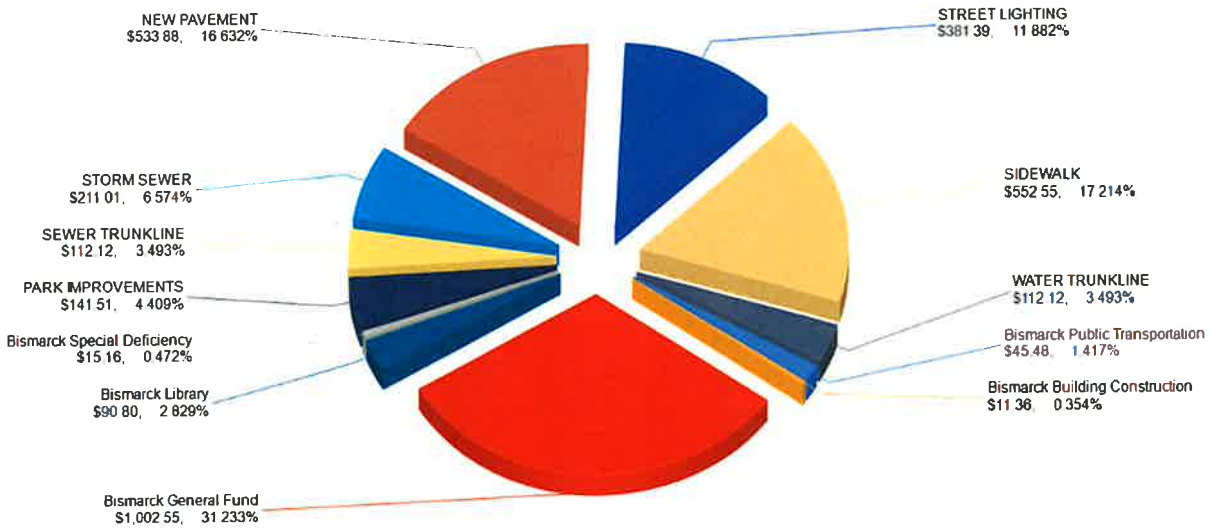
Here is a look at the level of detail available for each parcel:

- Value (market & taxable)
- Property Taxes
  - Current tax bill
  - Pie Charts showing:
    - Distribution (City, County, Park, School, State)
    - Pie Charts showing detail of distributions of each taxing district

Tax Year: 2024, Parcel #: [REDACTED]  
 Total Tax Collection: \$5,945.77  
 DISTRIBUTION SUMMARY



Tax Year: 2024, Parcel #: [REDACTED]  
 CITY Tax Collection: \$3,209.93  
 DISTRIBUTION DETAIL



## **Other Property Tax Education**

Only a few counties insert more detailed information and charts along with the tax statements. Last year, NDACo developed several graphics and a one-page explanation that was generic for all counties to use. A majority of counties shared this information on their websites and social media in the fall (September-November) when counties were discussing preliminary and final budgets.

# Property Taxes in ND

## PROPERTY TAXES FUND ESSENTIAL LOCAL SERVICES

Property taxes directly benefit the development of your community and fund the services available to residents. Services include, but are not limited to:

**SCHOOLS:** 40% of all Property Taxes goes to Schools



**PUBLIC SAFETY:** Sheriffs, Police, Jails, Fire, Ambulance, Corrections, 9-1-1 Dispatch



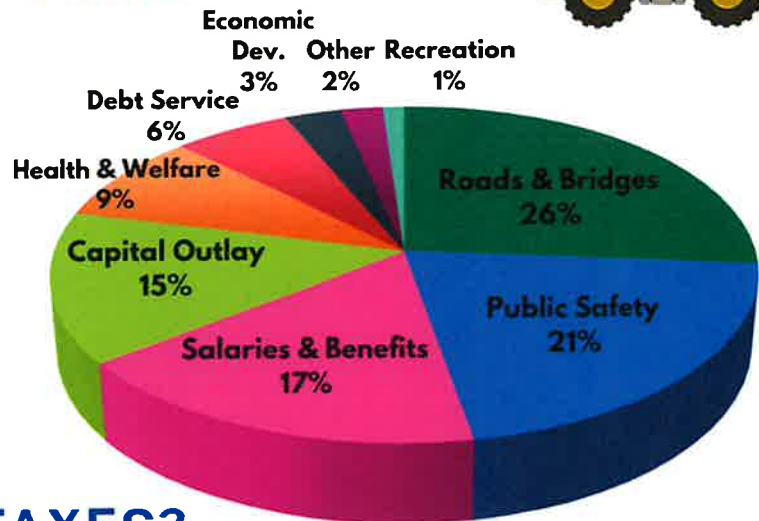
**PUBLIC WORKS:** Roads, Bridges, Snow Removal, Water, Waste

**COMMUNITY SERVICES:** Parks, Campgrounds, Recreational Facilities, Libraries, Senior Transportation & Meals, Public Health



## WHAT PROPERTY TAXES FUND IN ND COUNTIES

Nearly 1/2 of County Property Taxes Fund Roads & Bridges and Public Safety

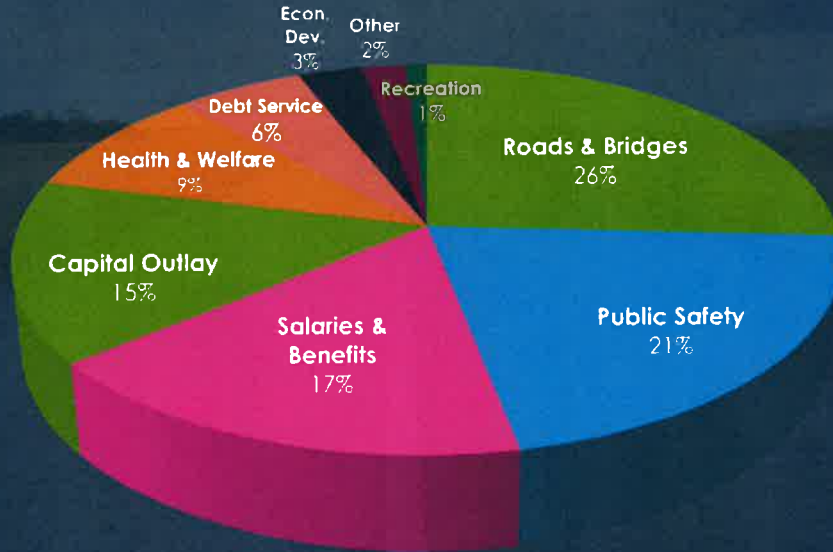


## WHO PAYS PROPERTY TAXES?

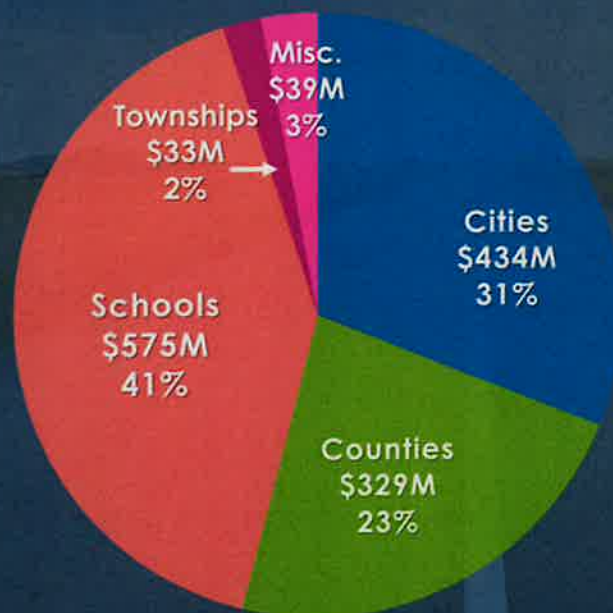
- 1/3 is Paid by For-Profit Businesses, 1/3 Residential, 1/3 Agricultural & Other Taxes
- Of the Top 3 Highest Taxpayers in Each County: **Out-of-State Companies Pay 82% of Property Taxes**

**PROPERTY TAXES ARE IMPORTANT TO LOCAL GOVERNMENT**

# What Property Taxes Pay for in ND Counties



# Where Property Taxes Go in North Dakota



**\$1.4 Billion  
Total**