



North Dakota Legislative Council

Prepared for the Tax Reform and Relief Advisory Committee
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SUPPLEMENTAL INFORMATION RECEIVED IN RESPONSE TO COMMITTEE MEMBER REQUESTS

This memorandum provides a summary of the information submitted following the March 17, 2026, Tax Reform and Relief Advisory Committee meeting in response to committee member requests.

PROPERTY TAX REFORM AND RELIEF STUDY

Tax Department

In response to questions regarding property values, Ms. Shelli Myers, State Supervisor of Assessments, Property Tax Division, Tax Department, provided the following information:

- The true and full value for all locally and centrally assessed properties in the state in 2024 is \$127,980,363,924. This amount does not include the estimated tax-exempt property value, which totals \$28,543,415,695 for 37 counties.
- As of March 17, 2026, the department had yet to receive responses from 16 counties to the department's request for data needed to estimate the value of tax-exempt property. An update will be provided to the committee once the remaining data is received.

North Dakota League of Cities

In response to questions regarding the taxing district levy limitation, Ms. Stephanie Dassinger Engebretson, Deputy Director and Staff Attorney, North Dakota League of Cities, provided the following information:

- An updated slide ([Appendix A](#)) reflecting population data and the dollar amount representing 3 percent growth in property taxes levied for select cities, including newly added information for the City of Mandan.
- A table ([Appendix B](#)) exported from the Tax Department's website listing the number of mills each city levied for its city General Fund in 2024.

ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY

Department of Commerce

In response to questions regarding the Renaissance Zone Program, Ms. Rikki Roehrich, Deputy Director, Division of Community Services, Department of Commerce, provided the following information:

- The department previously reported seven new businesses were created in renaissance zone communities in 2024. The department was later informed the City of Mandan mistakenly reported two businesses as having been completed in 2024, although both are in progress. The department updated its data and provided the following list of new businesses created in renaissance zone communities in 2024:

Business Name	City
Sparkle City	Wishek
4C & H LLC II	Wahpeton
Threads Boutique	Casselton
Ascend Wellness	Minot
Same Day Mattress	Mandan

- Of the approximately 1,700 projects completed since the inception of the Renaissance Zone Program, 507 are single-family residential homes.