

**2023 HOUSE FINANCE AND TAXATION**

**HB 1119**

# 2023 HOUSE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Room JW327E, State Capitol

HB 1119  
1/9/2023

A bill relating to communication of property tax levies with the public.

**Chairman Headland** opened the hearing at 9:00am.

**Members present:** Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVilleville, and Representative Ista. No members absent.

**Discussion Topics:**

- Government communication of property tax levies
- Dollars versus mills

**Representative Heinert** introduced the bill.

**Donnell Preskey, North Dakota Association of Counties**, testified in support.

No further testimony.

**Chairman Headland** closed the hearing at 9:07am.

**Representative Steiner** moved a motion for a Do Pass.

**Representative Bosch** seconded the motion.

**Roll call vote:**

<b>Representatives</b>	<b>Vote</b>
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Glenn Bosch	Y
Representative Jason Dockter	Y
Representative Lisa Finley-DeVilleville	Y
Representative Jay Fisher	Y
Representative Jim Grueneich	Y
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y

Representative Vicky Steiner	Y
Representative Nathan Toman	Y

**Motion carried 14-0-0**

**Representative Finley-DeVile is the bill carrier.**

**Additional written testimony:**

**Erica Johnsrud, McKenzie County Auditor/Treasurer, testimony in support #12576.**

Meeting adjourned 9:12am.

*Mary Brucker, Committee Clerk*

**REPORT OF STANDING COMMITTEE**

**HB 1119: Finance and Taxation Committee (Rep. Headland, Chairman) recommends DO PASS** (14 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1119 was placed on the Eleventh order on the calendar.

**2023 SENATE FINANCE AND TAXATION**

**HB 1119**

# 2023 SENATE STANDING COMMITTEE MINUTES

**Finance and Taxation Committee**  
Fort Totten Room, State Capitol

HB 1119  
3/6/2023

Relating to communication of property tax levies with the public.
---

**10:45 AM Chairman Kannianen** opens hearing.

Senators Present: **Kannianen, Patten, Piepkorn.**

Senators Absent: **Magrum, Weber, Rummel.**

**Discussion Topics:**

- Legislative Language
- Budget Language

**10:45 AM Representative Heinert** introduced the bill.

**Additional written testimony:**

Erica Johnsrud #21330

**10:48 AM Chairman Kannianen** adjourns hearing.

*Nathan Liesen, Committee Clerk*

# 2023 SENATE STANDING COMMITTEE MINUTES

**Finance and Taxation Committee**  
Fort Totten Room, State Capitol

HB 1119  
3/27/2023

relating to communication of property tax levies with the public.

**10:53 AM Chairman Kannianen** opened hearing.

Senator Present: **Kannianen, Weber, Patten, Piepkorn, Magrum.**

**Discussion Topics:**

- Public notification
- Public communication
- Communication definition

**11:01 AM Vicki Williams, Property Tax Specialist for ND Tax Department,** answered questions.

**11:18 AM Chairman Kannianen** adjourned meeting.

*Nathan Liesen, Committee Clerk*

# 2023 SENATE STANDING COMMITTEE MINUTES

## Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1119  
3/29/2023

relating to communication of property tax levies with the public.
---

**9:20 AM Chairman Kannianen** opened meeting.

Senator Present: **Kannianen, Weber, Patten, Rummel, Magrum, Piepkorn.**

### Discussion Topics:

- Committee action

**9:20 AM Senator Patten** moved a Do Not Pass.

**9:20 Senator Patten** seconded.

Senators	Vote
Senator Jordan Kannianen	Y
Senator Mark F. Weber	Y
Senator Jeffery J. Magrum	Y
Senator Dale Patten	Y
Senator Merrill Piepkorn	Y
Senator Dean Rummel	Y

Motion passed 6-0-0

**9:21 AM Senator Weber** will carry.

**9:23 AM Chairman Kannianen** adjourned meeting.

*Nathan Liesen, Committee Clerk*



**REPORT OF STANDING COMMITTEE**

**HB 1119: Finance and Taxation Committee (Sen. Kannianen, Chairman)** recommends **DO NOT PASS** (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1119 was placed on the Fourteenth order on the calendar. This bill does not affect workforce development.

**TESTIMONY**

**HB 1119**

Written Testimony for the  
**House Finance and Taxation**

January 9, 2023

Erica Johnsrud, McKenzie County Auditor/Treasurer



**RE: SUPPORT for HB 1119**

Good morning, Chairman Headland, and members of the House Finance and Taxation Committee. My name is Erica Johnsrud and I serve as the Auditor/Treasurer for McKenzie County. I stand in support of HB 1119.

This bill seeks to improve the transparency of governments and their communication with the public regarding the amounts of tax levied. This bill would require political subdivisions to express levies in terms of dollars, rather than talking only in mills.

This bill would not change the way McKenzie County communicates with the public as counties are already required to levy in dollars. We already publish the information in dollars on the County’s website, in articles written by the County’s Official Newspaper, and discussed with anyone who appears at the public hearing on the budget. This bill would not affect our current practices.

Over the last several years, McKenzie County has experienced dramatic changes in the County’s taxable values. While it is true that our mill levy has stayed fairly constant, that does not mean the amount levied in dollars has also remained constant. Increases in values means the value of a mill increases, resulting in more dollars raised for the same number of mills, as is demonstrated in the example table below.

<b>Total Taxable Value</b>	<b>Dollars Levied</b>	<b>Mills</b>	<b>Dollars per Mill</b>
350,000	\$ 3,500,000	10 mills	\$ 350,000
450,000	\$ 4,500,000	10 mills	\$ 450,000
500,000	\$ 3,500,000	7 mills	\$ 500,000

As this bill would improve transparency with the public, a common goal between you and I, I urge a DO PASS recommendation on HB 1119.



Written Testimony for the  
**Senate Finance and Taxation**

March 1, 2023

Erica Johnsrud, McKenzie County Auditor/Treasurer

**RE: SUPPORT for HB 1119**

Good morning, Chairman Kannianen, and members of the Senate Finance and Taxation Committee. My name is Erica Johnsrud and I serve as the Auditor/Treasurer for McKenzie County. I stand in support of HB 1119.

This bill seeks to improve the transparency of governments and their communication with the public regarding the amounts of tax levied. This bill would require political subdivisions to express levies in terms of dollars, rather than talking only in mills, which can be difficult for the public and county leaders to fully understand.

This bill would not change the way McKenzie County communicates with the public. Counties are already required to levy taxes in dollars. We already publish the information in dollars on the County’s website, in articles written by the County’s Official Newspaper, and discussed with anyone who attends the public hearing on the budget. This bill would not affect our current practices and would further strengthen discussion in terms all persons can understand.

Over the last several years, McKenzie County has experienced dramatic changes in the County’s taxable values. While it is true that our mill levy has stayed fairly constant, that does not mean the amount levied in dollars has also remained constant. Increases in values means the value of a mill increases, resulting in more dollars raised for the same number of mills, as is demonstrated in the example table below.

<b>Total Taxable Value</b>	<b>Dollars Levied</b>	<b>Mills</b>	<b>Dollars per Mill</b>
350,000	\$ 3,500,000	10 mills	\$ 350,000
450,000	\$ 4,500,000	10 mills	\$ 450,000
500,000	\$ 3,500,000	7 mills	\$ 500,000

As this bill would improve transparency with the public, a common goal between you and I, I urge a DO PASS recommendation on HB 1119.