

**TESTIMONY TO THE
ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS**

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North Dakota Association of Counties

REGARDING ASSESSOR TRAINING REQUIREMENTS

Chairman Heller and members of the Commission – our Association sought input on the assessor training bill draft by emailing it to all county auditors and county directors of tax equalization, and the 180 county commissioners that have email addresses (of the 229 total).

Additionally, when NDACo was asked to survey the county tax directors regarding the numbers of local assessors for an earlier meeting of the ACIR, we also asked for comments regarding township and small city assessing. From these two sources we have a summarized what appears to be the majority viewpoint:

- The increased training requirement will significantly speed up the current trend toward fewer local assessors.
- The county and the citizens benefit from fewer but better-trained assessors producing greater consistency in assessments.
- While the requirement will undoubtedly prompt an increase in the number of “semi-professional” assessors working for multiple local jurisdictions, contracting with the county is expected to be the solution for most.
- Townships and small cities generally have insufficient funds for employing well-trained assessors. By contracting with the county the likely result will be increased township and small city property taxes, reduced revenues dedicated to other priorities (roads & streets), or a shift of that same choice to the county level if the county ends up subsidizing the function.
- Counties already struggle to identify, hire, train, and retain qualified assessors. This requirement will likely make that more difficult, and is expected to drive staff costs higher. In the past two years, 13 of 53 county tax directors have been replaced. Training itself can become a significant cost as well.

- Bringing all but the large cities into a single assessment office increases the desirability (and likelihood) of implementing assessing automation. Funding the initial cost of implementation however will remain challenging, particularly for the smaller counties.
- The Legislature should eliminate the local (township/city) boards of equalization for jurisdictions that contract with the county for assessing services. If the county is establishing the values, the county board of equalization should address any protests.

In summary, it seems likely that county government would be supportive of the bill as drafted. It is to be expected however, that county officials will testify to its potential fiscal impacts. Linking the enhanced training requirement to state support for training, assessment automation, or other related costs would increase its acceptance by county commissioners.