

## **TESTIMONY TO THE INTERIM TAXATION COMMITTEE**

**Prepared by Allan Vietmeier, Burleigh County Tax Director  
9/16/14**

### **MODIFIERS**

Mr. Chairman and members of the committee I offer the following testimony regarding modifiers to AG land values:

- As Tax Equalization Director for Burleigh County I do not believe modifiers need to be codified in state law. If modifiers were needed there would be a clamoring at the local (township), county and state board of equalization meetings – and this is not the case. I have participated in many township, county, and State Board of Equalization meetings and there does not appear to be a problem.
- I have first-hand experience of modifiers being improperly used to adjust property values. Use of modifiers the untrained or corrupt only increases the public's mistrust for government. Why require a tool that can and will be misused and abused?
- Currently the use of modifiers is at the discretion of local officials (Tax Director, County Commission, or Soils Committee). If these local officials feel the need to use modifiers – modifiers are applied. Local Officials know the sentiment of their constituents; we are out valuing property and collecting the taxes. If there is a huge problem we would know.
- Burleigh County has an average True and Full value of approximately 20% of market value on agricultural land. Do we need to have modifiers to lower values for a class of property that is at 20% of its market?
- Is there a problem that exists? If so where? Or is this a solution searching for a problem?

Thank You,

Allan Vietmeier  
Burleigh County Tax Director