

North Dakota Township Officers Association

Resolution 2023-1

Opposition to the Property Tax Elimination Ballot Measure

Whereas, an initiated constitutional petition has been approved to be circulated to put a question on the 2024 election ballot to eliminate the ability for political subdivisions to levy property tax; and

Whereas, the petition provides for political subdivisions to receive property tax replacement payments from state revenues but does not specify which state revenues would be used to fill local needs; and

Whereas, property taxes levied by townships at their respective annual meetings in 2022 totaled \$32.2 million; and

Whereas, currently the electors of a township voting at their annual meetings have the power to make decisions about the amount of property tax to levy **upon themselves** based on the townships locally evaluated needs; and

Whereas, without the ability to tax themselves according to local needs, the more than 1300 individual townships currently levying property taxes would potentially need to present their budget to the legislature for approval, or worse, be subject to a “one size fits all” appropriation, every 2 years;

Now, therefore, be it resolved that the North Dakota Township Officers Association opposes the property tax elimination ballot measure, and

Be it further resolved that the NDTOA will communicate this membership resolution to appropriate stakeholders, officials and the NDTOA Membership.

Adopted by the NDTOA Membership, December 4, 2023

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