

House Taxation Committee – Adam Smith, Chair

HCR5025 – Oppose

Addressed below are some of my concerns in regards to HCR5025. This is my written testimony, I will not be presenting in person.

The design of this proposal will:

- 1) Make values regressive on day one of implementation
- 2) Will negatively impact projects in existing NRP plans, TIF Districts, or RHID programs
- 3) Cause concerns for the appeal process and how to accurately handle a value change
- 4) With a 10 multi-year average, there will be peaks and valleys in the time frame and probably will not be realistic in the present-day scene. Meaning a year when properties are in a healthy market, County valuation may be very low or vice-versa.
- 5) Be costly to counties and taxpayers to implement a new valuation system

These are just a few concerns as a County Appraiser.

Lisa Berg

Dickinson County Appraiser