



## SAMPLE RESOLUTION

The framework of the following sample may be useful in writing County resolutions:

<b>Title or ID #:</b> (Subject of the Resolution) ----	Property Taxation; ID#: 2196/18
<b>Problem:</b> (Define the Problem) -----	Inequity exists in the assessment of agriculture property. When the productivity formula is not applied or applied inaccurately, the assessment may exceed the actual value of the property.
<b>Impact:</b> (Explain who it impacts) -----	Landowners pay thousands of dollars in property tax. If the productivity formula is not considered, the farmer may be taxed for more than his land is worth. Varying modifiers across county lines can lead to inconsistency in taxes across a farm. Property taxes as a general revenue source often do not reflect the profitability of the land where the taxes are generated
<b>Rationale:</b> (Background of Resolution) -----	The productivity formula was established to accurately capture the true value of agriculture property in use. Modifiers were created as tools to help counties accurately assess a piece of land. As North Dakota becomes more urban, a misunderstanding of agricultural land is possible. The productivity formula was established to protect against such a thing.
<b>Solution:</b> (Summarize the Proposal) -----	Counties should use the productivity formula as the standard for assessing agriculture property. Counties should consider all modifiers to obtain the true value of the property. (ie. Land used for pastureland vs. crop land; alkaline soil vs. productive soil)

County resolutions such as the above may result in the following NDFB policy:

### PROPERTY TAXATION

We believe the productivity formula should be the standard for the assessment of agriculture property. We recommend counties apply all applicable modifiers including land use while calculating agricultural land property tax. We will continue to defend equitable property assessment on the state and local level.