

SPECIAL ORDER OF BUSINESS
FAMILY FARMING AND PROPERTY TAX
DECEMBER 2023

NDFU supports a tax structure that provides a reasonable balance of income, property and sales tax revenues. We are concerned by the growing burden of property taxes on landowners. We support efforts to reduce the property tax burden while maintaining local services and infrastructure funding. We encourage the state legislature and political subdivisions to work toward a more balanced tax structure.

However, NDFU also recognizes the important role property taxes play within a balanced tax structure. Property taxes are levied locally and controlled locally to address local needs. Property taxes are important for upgrading and maintaining rural roads and supporting public schools. Property taxes also fund many local services, including fire, ambulance and public safety, water systems and public libraries.

NDFU opposes efforts to eliminate property tax. Eliminating property taxes will force political subdivisions to rely on the state for funding critical needs. This will disproportionately harm rural communities and lead to declining services and infrastructure.