APPENDIX F

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2013-14 Interim Taxation Committee
Honorable Senator Dwight Cook, Chairman
North Dakota State Capitol

Dear Senator Cook and Members of the Taxation Committee:

I am writing you today to provide input for proposed legislation for the 2015 Legislative Session on NDCC § 57-12-09. While I am in general agreement with the apparent intent of this proposed legislation, I do have a few concerns that I wish to address.

1. If the intent of this Bill in point 1 (b) is to provide notice to property owners whenever their property is going to be increased by at least 10% and $3,000 so that they have the opportunity to address the governing body in question before any such increase is approved, then the delivery notice timeline needs to be corrected so that it will take place before the meeting not after. I would suggest notification of 5 days instead of 15 for this type of increase. If the intent is only to notify the property owner of a change after it has taken place, then no change is needed.
2. If the intent is only to provide notification after the fact so as to provide clear communication with the property owner, then I would recommend that the language in NDCC § 57-09-04 prohibiting any increase that is proposed by the local township board of equalization from being made until after the property owner is notified of their intent to increase and the language in NDCC § 57-11-03 prohibiting any increase of more than 25% that is proposed by the local city board of equalization from being made until after the property owner is notified of their intent to increase and the language in NDCC § 57-12-06 (2) (b) prohibiting any increase that is proposed by the county board of equalization from being made on an individual property until after the property owner is notified at least 5 days prior of their intent to increase be stricken because that current language is contradictory to the proposed language in NDCC § 57-12-09 (1) (b). Failure to do so could result in the sending of multiple notices of increase which could lead to greater confusion on the part of the property owner.
3. Finally, I feel that the current location of NDCC § 57-12-09 is out of harmony with the structure of Title 57. It is my opinion that it should be moved to Chapter 57-02 and renumbered NDCC § 57-02-53. By doing so, it will be located in the same area that addresses the publication of the date of local and county boards of equalization to the public.

Respectfully Submitted,

Donald W. Flaherty
Dickey County Director of Tax Equalization