

## NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Tentative Agenda

**TAXATION COMMITTEE**

Thursday, January 30, 2014  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the November 5-6, 2013, meeting
- 9:05 a.m. Presentation by Mr. Jerry Coleman, Director of School Finance, Department of Public Instruction, regarding 2013 school district property tax levies
- 9:30 a.m. Presentation by a representative of the North Dakota Association of Counties regarding 2013 tax year notices of assessment increases and notices of proposed levy of more than a zero increase number of mills by counties
- 9:40 a.m. Presentation by a representative of the North Dakota League of Cities regarding taxable years 2008 through 2013 taxable valuation, state and county mill rates, school district mill rates, city mill rates, park district mill rates, and mill rates of other taxing entities and information regarding 2013 tax year notices of assessment increases and notices of proposed levy of more than a zero increase number of mills by cities
- 9:55 a.m. Presentation by the Legislative Council staff of a bill draft relating to notice of assessment increases ordered by a local or state board of equalization
- 10:05 a.m. Comments by interested persons
- 10:15 a.m. Break
- 10:30 a.m. Presentations by representatives of the Tax Department relating to:
- Agricultural property valuations and property taxes paid from 1982 through 2013
  - Unelected boards or commissions with levy authority and the extent of county commission review authority
  - Update on plans for uniformity and improved information for taxpayers on tax statements and feasibility for uniform formatting and software
  - Update on plans for development of rules for supervision of assessment officials
  - Oil and gas tax allocations to political subdivisions under 2013 House Bill No. 1358 - comparison of forecasts to current price and production statistics
  - Assessed property valuations by property classes for 2012 and 2013
- 11:00 a.m. Presentation by Ms. Debra McDermott, Chief Financial Officer, Department of Human Services, relating to 2013 House Bill No. 1233, which would have provided for transfer from counties to the state of certain social services programs and costs
- 11:20 a.m. Presentation by the Legislative Council staff of a memorandum entitled *Property Tax Exemption for Private Use of Buildings on State Land*
- 11:25 a.m. Presentation by the Legislative Council staff of a bill draft to provide for imposition of special assessments by cities for tax-exempt property of fee-based nonprofit organizations
- 11:30 a.m. Comments by interested persons

- 11:40 a.m. Presentation by the Legislative Council staff of a bill draft relating to certification of assessors
- 11:50 a.m. Comments by interested persons
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Governor Jack Dalrymple relating to activities of the Property Tax Task Force appointed by the Governor
- 1:30 p.m. Presentation by Mr. Keith Lund, Vice President, Economic Development Association of North Dakota, relating to evaluation of tax incentives and state and local tax incentive policies
- 1:45 p.m. Presentation by the Legislative Council staff of a memorandum entitled *Economic Development-Targeted State Tax Incentives* and review of an additional committee study assignment relating to economic development-targeted state tax incentives
- 2:00 p.m. Presentation by Mr. Ryan Rauschenberger, Tax Commissioner, of an overview of the *North Dakota Tax Incentives for Business* booklet published by the Tax Department
- 2:10 p.m. Presentation by Mr. Justin Dever, Manager, Office of Innovation and Entrepreneurship, Department of Commerce, relating to the Economic Development Foundation
- 2:15 p.m. Presentation by the Legislative Council staff of a bill draft relating to sharing of confidential information by Job Service North Dakota and the Tax Department for purposes of evaluating tax incentives
- 2:25 p.m. Presentation by the Legislative Council staff of an updated memorandum entitled *Property Tax Year Significant Dates* and an updated memorandum entitled *Property Tax Rates Applied Against True and Full Value of Property*
- 2:40 p.m. Legislative Council staff review of an update on developments relating to the committee study of the forestry stewardship tax
- 2:45 p.m. Committee discussion and directives
- 3:15 p.m. Adjourn

**Committee Members**

Senators: Dwight Cook (Chairman), Randall A. Burckhard, Jim Dotzenrod, Lonnie J. Laffen, Ronald Sorvaag, Jessica K. Unruh

Representatives: Wesley R. Belter, Jason Dockter, David Drovdal, Glen Froseth, Patrick Hatlestad, Craig Headland, Jim Kasper, Jerry Kelsh, Scot Kelsh, Mike Nathe, Mark S. Owens, Dan Ruby, Jim Schmidt, Robin Weisz, Steven L. Zaiser

Staff Contacts: John Walstad, Code Revisor  
Samantha E. Kramer, Counsel