

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Tuesday, March 25, 2014

North Convention Center, Sleep Inn & Suites, 2400 10th Street SW
Minot, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the minutes of the January 30, 2014, meeting
- 9:05 a.m. Welcome and comments by Chairman Dwight Cook
- 9:10 a.m. Presentation by Mr. Kevin Ternes, City Assessor, Minot, regarding current assessment and property tax information for Minot
- 9:25 a.m. Presentation by Ms. Devra Smestad, Auditor/Treasurer, Ward County, regarding current assessment and property tax information for Ward County
- 9:40 a.m. Presentation by a representative of the Tax Department regarding statistics on statewide property taxes levied in dollars in 2012 compared to 2013 and county-by-county property taxes in dollars levied in 2012 and 2013 for the county, cities, school districts, city park districts, and townships
- 10:00 a.m. Presentation by a representative of the Tax Department regarding variations in format of tax statements among counties and feasibility of establishing uniform formatting for property tax statements among counties
- 10:10 a.m. Break
- 10:30 a.m. Presentation by a representative of the Tax Department regarding the timeline for property tax assessment and imposition for centrally assessed property
- 11:00 a.m. Presentation by a representative of the North Dakota Association of Counties regarding county revenues and expenditures for social services costs and opinions of counties on state assumption of costs and operation of social services functions currently funded by counties
- 11:20 a.m. Presentation by Committee Counsel of a bill draft to provide property tax levies requested by unelected boards are subject to adjustment by the board of county commissioners or city governing body
- 11:40 a.m. Comments by interested persons regarding property tax study issues
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Governor Jack Dalrymple of an update on property tax reform issues under consideration by the Governor's Task Force on Property Tax Reform
- 1:30 p.m. Presentation by Mr. Larry A. Kotchman, State Forester, North Dakota Forest Service, of options for consideration under the committee study of the forest stewardship tax
- 1:50 p.m. Comments by interested persons regarding the committee study of the forest stewardship tax
- 2:00 p.m. Committee discussion and directives regarding the committee study of the forest stewardship tax
- 2:10 p.m. Presentation by a representative of the Tax Department regarding a summary of information contained in county reports of oil and gas gross production tax revenues received, expended, and on hand

- 2:20 p.m. Presentation by Committee Counsel of a memorandum entitled *Major State Assistance Programs to Selected Oil-Impacted Areas for the 2009-11 Through the 2013-15 Bienniums to Date*
- 2:30 p.m. Break
- 2:45 p.m. Presentation by Committee Counsel of a bill draft regarding notice to taxpayers of assessment increases
- 2:55 p.m. Presentation by a representative of the North Dakota Association of Counties regarding 2013 notices to taxpayers of a property tax levy increase public hearing
- 3:05 p.m. Presentation by Committee Counsel of a bill draft regarding notice to taxpayers of a property tax levy increase public hearing
- 3:15 p.m. Presentation by Committee Counsel of a bill draft regarding property tax status of leasehold interests in certain buildings at state institutions of higher education
- 3:20 p.m. Presentation by Committee Counsel of a bill draft to require property assessor certification
- 3:30 p.m. Comments by interested persons regarding property assessor certification
- 3:45 p.m. Comments by interested persons regarding property tax study issues
- 4:15 p.m. Committee discussion and directives
- 4:30 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