

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

TAXATION COMMITTEE

Tuesday, May 27, 2014
Harvest Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the minutes of the March 25, 2014, meeting
- 9:05 a.m. Presentation by Tax Department representatives regarding:
- Nonproductive agricultural property assessment
 - Update on efforts to establish uniform formatting for property tax statements among counties
 - Assessor training requirements in surrounding states
- 9:30 a.m. Presentation by Committee Counsel of a bill draft to require property assessor certification
- 9:40 a.m. Comments by interested persons regarding assessor certification
- 9:50 a.m. Committee discussion and directives regarding assessor certification
- 10:00 a.m. Break
- 10:15 a.m. Review 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
- 10:20 a.m. Comments by interested persons
- 10:25 a.m. Committee discussion and directives relating to levies of unelected boards
- 10:30 a.m. Presentation by a representative of the North Dakota Association of Counties regarding county expenditures for social services programs that are not state or federal programs
- 10:40 a.m. Presentation by Committee Counsel of a bill draft regarding notice to taxpayers of assessment increases
- 10:50 a.m. Comments by interested persons
- 11:00 a.m. Presentation by Committee Counsel of a bill draft regarding notice to taxpayers of a property tax levy increase public hearing
- 11:15 a.m. Presentation by Committee Counsel of a bill draft regarding rural fire department excess levy increase approval by mail ballot election
- 11:20 a.m. Presentation by Committee Counsel of a bill draft regarding electric industry property reporting for certain properties subject to central assessment
- 11:30 a.m. Presentation by Committee Counsel of a bill draft to remove the expiration date for the state-paid property tax relief credit enacted in 2013
- 11:40 a.m. Committee discussion and directives regarding property tax study topics
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Committee Counsel of a bill draft to adjust statutory provisions regarding determination of taxable valuation and replacement of mill rates with property tax determination based on cents per thousand dollars of taxable valuation

- 1:30 p.m. Committee discussion and directives
- 1:45 p.m. Presentation by Committee Counsel of a bill draft to provide for sharing of otherwise confidential information by Job Service North Dakota and the Tax Department for purposes of evaluating tax incentives
- 2:00 p.m. Break
- 2:15 p.m. Presentation by Committee Counsel of a bill draft to provide for regular legislative evaluation of economic development tax incentives
- 2:30 p.m. Comments by interested persons
- 2:45 p.m. Committee discussion and directives regarding evaluation of economic development tax incentives
- 3:00 p.m. Discussion of consideration of committee examination of tax status of leases on university property, forest stewardship tax, and other committee study activities
- 3:10 p.m. Committee discussion and directives regarding committee studies
- 3:30 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