

1999 HOUSE FINANCE AND TAXATION

HB 1342

1999 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1342

House Finance and Taxation Committee

Conference Committee

Hearing Date January 25, 1999

Tape Number	Side A	Side B	Meter #
1	x		0.6
Committee Clerk Signature <i>Jamie Stein</i>			

Minutes:

REP. BELTER Opened the hearing.

REP. JEFF DELZER, DIST. 8, Introduced the bill as the prime sponsor. See written testimony.

LOREN HUNZE, DIRECTOR OF TAX EQUILIZATION, MC LEAN COUNTY, Testified in support of the bill.

With no further testimony, the hearing was closed.

COMMITTEE ACTION 1-25-99, Tape #2, Side A, Meter #24.6

REP. GROSZ Made a motion for a DO PASS.

REP. RENNERFELDT Second the motion. MOTION CARRIED.

13 Yes 0 No 2 Absent

REP. GRANDE Was given the floor assignment.

Please type or use black pen to complete

Date 1-25-99
Roll call vote # 1

1999 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1342

House HOUSE FINANCE & TAX Committee

- Subcommittee on _____
- Conference Committee

} Identify or check where appropriate

Legislative Council Amendment Number _____

Action Taken Do Pass

Motion Made By Rep. Grosz Seconded By Rep. Rennerfeldt

Representatives	Yes	No	Representatives	Yes	No
BELTER	✓		WINRICH	✓	
RENNERFELDT	✓				
CLARK	✓				
FROELICH	A				
GRANDE	✓				
GROSZ	✓				
HERBEL	✓				
KROEBER	✓				
MICKELSON	A				
NICHOLAS	✓				
RENNER	✓				
SCHMIDT	✓				
WARNER	✓				
WIKENHEISER	✓				

Total 13 0
(Yes) (No)

Absent 2

Floor Assignment Rep. Grande

If the vote is on an amendment, briefly indicate intent:

DO NOT USE HIGHLIGHTER ON ANY FORMS

REPORT OF STANDING COMMITTEE (410)
January 25, 1999 2:47 p.m.

Module No: HR-15-1134
Carrier: Grande
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

HB 1342: Finance and Taxation Committee (Rep. Belter, Chairman) recommends **DO PASS** (13 YEAS, 0 NAYS, 2 ABSENT AND NOT VOTING). HB 1342 was placed on the Eleventh order on the calendar.

1999 SENATE FINANCE AND TAXATION

HB 1342

1999 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1342

Senate Finance and Taxation Committee

Conference Committee

Hearing Date 02-24-99

Tape Number	Side A	Side B	Meter #
HB 1342 1 A	X		0 - 1635
Committee Clerk Signature <i>Shila Wald</i>			

Minutes:

Sen. Urlacher called the hearing to order. Roll taken 7 present. A BILL RELATING TO THE ABATEMENT OF AD VALOREM TAXES WHEN PROPERTY IS DESTROYED OR DAMAGED BY A NATURAL DISASTER AND TO PROVIDE AN EFFECTIVE DATE.

Repr Delzer - this bill is designed to address the question equalization boards have when someone's property has been damaged by natural disaster, other than fire, flood or tornado. To decide whether or not to give a tax abatement for natural disasters. Wind, hail, earthquakes don't fall under the guidelines either.

Repr. Stenhjem - The way it is worded, how long would the exemption go on? If we have a snow disaster on Dec. 15, would they only get exemption till the end of the year?

Repr. Delzer - I really don't know for sure. It would allow the board to decide.

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Senate Finance and Taxation Committee

Bill/Resolution Number Hb 1342

Hearing Date 02-24-99

Loran Hunsey - At my request Repr. Delzer introduced this bill. Most of the snow in 1997 occurred after the assessment date. This allowed the property owner to go to county commissioner and request an abatement for damage that occurred after the date.

Barry Hasti - Tax Dept. This bill gives clarity.

Sen. Stenehjem - If building is damaged by hail, would come down in market value?

Barry Hasti - Board may rebate or refund.

Sen Stenehjem - If an owner notifies an assessor and says he has damage, wouldn't they just normally reassess?

Barry Hasti - It helps if the property owner points this out.

Sen Christmann - Fire, on a steel building, and building is unusable, do they consider a 0 value or is there some salvage they can consider?

Loran Hunsey - Yes, they do consider some value.

SENATOR WARDNER MADE A MOTION TO DO PASS AND SECONDED BY SEN.

STENEHJEM, SEN WARDNER WILL CARRY THE BILL. 7 - 0 - 0.

Date: 2/24/99
Roll Call Vote #: 11

1999 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1342

Senate Senate Finance and Taxation Committee

Subcommittee on _____
or
 Conference Committee

Legislative Council Amendment Number _____

Action Taken No Pass

Motion Made By Wardner Seconded By Stenehjem

Senators	Yes	No	Senators	Yes	No
SENATOR URLACHER	✓				
SENATOR CHRISTMANN	✓				
SENATOR SCHOBINGER	✓				
SENATOR STENEHJEM	✓				
SENATOR WARDNER	✓				
SENATOR KINNOIN	✓				
SENATOR KROEPLIN	✓				

Total (Yes) 7 No 0

Absent _____

Floor Assignment Sen. Wardner

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE (410)
February 24, 1999 12:05 p.m.

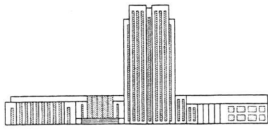
Module No: SR-32-3421
Carrier: Wardner
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

HB 1342: Finance and Taxation Committee (Sen. Urlacher, Chairman) recommends DO PASS (7 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1342 was placed on the Fourteenth order on the calendar.

1999 TESTIMONY

HB 1342



Representative Jeff Delzer
District 8
2919 Fifth Street NW
Underwood, ND 58576-9603

NORTH DAKOTA HOUSE OF REPRESENTATIVES

STATE CAPITOL
600 EAST BOULEVARD
BISMARCK, ND 58505-0360



COMMITTEES:
Appropriations

Mr. Chairman and members of the committee. For the record my name is Jeff Delzer, state Rep from district 8, which is part of Mclean and part of Burliegh counties. It is a great pleasure to appear before you..

Hb 1342 is a bill which I introduced at the request of Mclean counties director of tax equalization. It is a change to chapter 57-23-04 of the century code. What it is designed to do is address the question equalization boards have when someone's property has been damaged by a natural disaster other than fire, flood and tornado. It does this by adding the words or other natural disaster behind fire flood and tornado. This will allow the tax equalization boards to decide weather or not to give a tax abatement for natural disasters.

You may ask for the definition of Natural Disaster. That phrase is used 13 times in the century code and 4 times in Court decisions. However from the research the legislative council did for me it is not defined anywhere in code. Therefore I believe that it likely means any act of God which damages property. The reason this has been asked for is because after the winter of 1997 there was snow damage which did not fall under this chapter, therefore there was no legal way to give a tax abatement. Also if one thinks about it a straight line wind would not fall under the current statue. Others may be such as sever hail or earthquakes

I believe this bill will address this question and I ask for your favorable action.

Thank you Mr Chairman. I would gladly answer any questions I can.