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Yolanda Rickford
Operator's Signature

10/2/03
Date

2003 HOUSE FINANCE AND TAXATION

HB 1106

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Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1106

House Finance and Taxation Committee

Conference Committee

Hearing Date January 14, 2003

Tape Number	Side A	Side B	Meter #
1	X		39.3

Committee Clerk Signature *Jamie Stein*

Minutes:

REP. WESLEY BELTER, CHAIRMAN Called the hearing to order.

MARCY DICKERSON, SUPERVISOR OF ASSESSMENTS, STATE TAX

DEPARTMENT She stated this bill is a housekeeping bill, which takes care of things left out in the last session. See written testimony.

REP. CLARK Asked whether organizations would pay more taxes under this bill or less.

MARCY DICKERSON Stated this would not change anyone's taxes.

REP. FROELICH Why do we have to send a notice to the worker's compensation bureau..

MARCY DICKERSON When an evaluation is placed on the property, the worker's compensation bureau, or in the case of the game & fish department, national guard, or anybody, they are to be notified of that evaluation, in case they want to protest.

REP. FROELICH Is this subject to all property now, or just nonprofit?

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Page 2

House Finance and Taxation Committee
Bill/Resolution Number HB 1106
Hearing Date January 14, 2003

MARCY DICKERSON This only applies to the nonprofits and to worker's compensation in this bill. She added, that for other property, the law does require, that if any property has increased over a certain limit, the assessor has to send a notice to the property owner. In this case, the entire evaluation has to be reported to the worker's compensation bureau or the nonprofit organization. For the other taxpayer's, the only thing that needs to be provided, is notice of an increase over the previous year.

REP. DROVDAL Asked what it would do to lands, if we said they were no longer agricultural

MARCY DICKERSON That could be accomplished, but it would take legislative action. There is no provision for that.

REP. DROVDAL What would be the effect, if we did enact a measure like that?

MARCY DICKERSON I would assume that in most cases, the purchase price would be something above the agricultural value, which would increase the evaluation, and likewise, increase the taxes on that property.

WADE WILLIAMS, REPRESENTING THE NORTH DAKOTA ASSOCIATION OF COUNTIES Testified in support of the bill. See written testimony.

REP. WINRICH Related to Marcy Dickerson's testimony, regarding subdivision e of subsection 2, of existing law, requires that a nonprofit organization must make payments in lieu of property taxes, it seems like all this does is prescribe the manner it is going to be reported, it doesn't add any new additional requirements to make those payments.

WADE WILLIAMS Stated, it was his understanding, this would be a payment in lieu of taxes.

MARCY DICKERSON Clarified the question, stating the payment in lieu of taxes are already required. This bill does not change any requirements regarding the actual payment of the taxes.

Page 3
House Finance and Taxation Committee
Bill/Resolution Number HB 1106
Hearing Date January 14, 2003

It just cleans up the fact, that you have to assess them in order to pay those taxes.

REP. DROVDAL TO MARCY DICKERSON Related to Section 1 of the bill, they say nonprofit organizations will be taxed or in lieu of taxes, I thought in the last election, we took away their exemptions for nonprofit organizations.

MARCY DICKERSON Actually, it was just a little frosting on the cake. As I understand it, nonprofits, such as the nature conservancy, were voluntarily paying taxes. That constitutional amendment, as I understand it, was intended to make sure that, in case, some organization similar to that, decided to claim a tax exemption, the constitutional amendment would make it impossible for them to say, we are exempt. The amendment says, they can't be exempt unless the legislature decides to exempt them. At the same time this conversation was going on, the legislature did enact the language that inspired them to make in lieu payments, which they were already making tax payments, but the legislature changed it to making in lieu payments.

With no further testimony, the hearing was closed.

COMMITTEE ACTION 1-14-03 Tape #2, Side A, Meter #31.6

REP. DROVDAL Made a motion for a **DO PASS**.

REP. WINRICH Second the motion. **MOTION CARRIED**.

13 YES 0 NO 1 ABSENT

REP. IVERSON Was given the floor assignment.

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Date: 1-14-03
Roll Call Vote #: 1

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1106

House FINANCE & TAXATION Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Pass

Motion Made By Rep. Drovdal Seconded By Rep. Winrich

Representatives	Yes	No	Representatives	Yes	No
BELTER, CHAIRMAN	✓				
DROVDAL, VICE-CHAIR	✓				
CLARK	✓				
FROELICH	✓				
GROSZ	✓				
HEADLAND	✓				
IVERSON	✓				
KELSH	✓				
KLEIN	✓				
NICHOLAS	A				
SCHMIDT	✓				
WEILER	✓				
WIKENHEISER	✓				
WINRICH	✓				

Total (Yes) 13 No 0

Absent 1

Floor Assignment Rep. Iverson

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

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Yalosta Rickford 10/2/03
Operator's Signature Date

REPORT OF STANDING COMMITTEE (410)
January 14, 2003 3:48 p.m.

Module No: HR-06-0555
Carrier: Iverson
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE
HB 1106: Finance and Taxation Committee (Rep. Belter, Chairman) recommends **DO PASS** (13 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). HB 1106 was placed on the Eleventh order on the calendar.

(2) DESK, (3) COMM

Page No. 1

HR-06-0555

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2003 SENATE FINANCE AND TAXATION

HB 1106

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2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1106

Senate Finance and Taxation Committee

Conference Committee

Hearing Date March 10, 2003

Tape Number	Side A	Side B	Meter #
1	X		3342-5000

Committee Clerk Signature *Mary Kay Walker*

Minutes:

Senator Urlacher opened the hearing on HB1106. All committee members are present. This bill relates to valuation of certain farmland or ranch land acquired by certain nonprofit organizations and valuation of property of the workers compensation bureau.

Marcy Dickerson, Supervisor of Assessments, State Tax Department (mtr #3444) - Testified in support of HB1106. This is a housekeeping bill. Reviewed each section of the bill. Also proposed an amendment to clarify the language. Written testimony and the proposed amendment are attached. Encourages adoption of the amendment and a do pass.

Senator Syverson (mtr #4094) - Question on the number of exemptions sent out for property tax exemptions for the handicapped and the elderly.

Ms. Dickerson (mtr #4160) - Do not have a breakdown by age of property owner. Counties may have that information.

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