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CP

2003 HOUSE FINANCE AND TAXATION

HB 1107

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Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1107

House Finance and Taxation Committee

Conference Committee

Hearing Date January 15, 2003

Tape Number	Side A	Side B	Meter #
1	X		3
Committee Clerk Signature <i>Jamie Stein</i>			

Minutes:

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

MARCY DICKERSON, SUPERVISOR OF ASSESSMENTS, STATE TAX

DEPARTMENT Testified in support of the bill. See written testimony.

With no further testimony, the hearing was closed.

COMMITTEE ACTION

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

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

12 YES 0 NO 2 ABSENT

REP. HEADLAND Was given the floor assignment.

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Date: 1-15-03
Roll Call Vote #:

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1107

House FINANCE & TAXATION Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Pass

Motion Made By Rep. Clark Seconded By Rep. Grosz

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

Total (Yes) 12 No 0

Absent 2

Floor Assignment Rep Headland

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

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10/2/03
Date

REPORT OF STANDING COMMITTEE (410)
January 15, 2003 10:32 a.m.

Module No: HR-07-0569
Carrier: Headland
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE
HB 1107: Finance and Taxation Committee (Rep. Belter, Chairman) recommends **DO PASS** (12 YEAS, 0 NAYS, 2 ABSENT AND NOT VOTING). HB 1107 was placed on the Eleventh order on the calendar.

(2) DESK, (3) COMM

Page No. 1

HR-07-0569

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10/2/03
Date

2003 SENATE POLITICAL SUBDIVISIONS

HB 1107

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10/2/03
Date

2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1107

Senate Political Subdivisions Committee

Conference Committee

Hearing Date March 13, 2003

Tape Number	Side A	Side B	Meter #
1		X	3380 - 4018
2	X		3060- 5680
2		X	840 - 950

Committee Clerk Signature

Spencer Long

Minutes:

CHAIRMAN COOK called the committee to order. All senators (6) present.

CHAIRMAN COOK opened the hearing on HB 1107 relating to the effect on property tax levy limitations of property exempt from property taxes by local discretion or charitable status.

Marcy Dickerson, employed by the State Tax Commissioner as State Supervisor of Assessments, testified in support of HB 1107. (See attached testimony)

SENATOR COOK asked when a county is going to determine its mill levy are they able to go back to the base year, which is defined as the year in which, in dollars, they had their highest income.

Marcy Dickerson said the base year is the highest amount of dollars that they are levied in the last three years.

No further testimony.

CHAIRMAN COOK closed the hearing on HB 1107.

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Senate Political Subdivisions Committee

Bill/Resolution Number HB 1107

Hearing Date March 13, 2003

Discussion:

CHAIRMAN COOK asked the committee what their intent was on HB 1107. He ask if they understand the bill.

SENATOR POLOVITZ answered no.

SENATOR COOK asked the intern Telisa Nemeo to call Legislative Council and see if John Walstad could come down and explain it. Chapter 57-15 of the century code is being amended here. The way counties are able to determine what their mill levy is, they go to their last three years and take the highest amount of dollars that are raised during those three years and then they are guaranteed to be able to levy enough mills to raise that same amount of money in dollars. In other wards if something happened to cause all property tax valuations to go down in the county then that county would have the legal authority to raise the mill levy enough to generate the same amount of income that they were able to generate in their highest base year. The question is now, how does an exemption fit into that. When they give away an exemption in property tax can they recover the amount of money that they give away. The intent of this is to bring in property exempted by renaissance zoned protection under 40-63-05, so what it would do is it would allow the evaluation of the total amount of the land to go down and therefore allow them to raise a higher mill levy to recover the amount of taxes that they lost.

SENATOR GARY LEE so that property in the renaissance zone could be included in the total of the value of that particular political subdivision. Is that what this is adding, in terms of calculating its total value?

SENATOR COOK explained -- we have the total evaluation of the taxing district times the mill levy equals the total dollars raised and they are guaranteed that these total dollars that they could

