

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Kasper

1 A BILL for an Act to create and enact section 57-15-01.2, a new section to chapter 57-20, a
2 new subdivision to subsection 1 of section 57-38-01.2, and a new subdivision to subsection 2 of
3 section 57-38-30.3 of the North Dakota Century Code, relating to property tax levy increase
4 limitations, a property tax relief credit, and an income tax deduction for special assessments; to
5 amend and reenact sections 11-09.1-04 and 40-05.1-05, subsection 15 of section 57-02-01,
6 and sections 57-02-11, 57-02-27, 57-09-04, 57-11-04, 57-12-05, 57-12-06, 57-12-09,
7 57-20-07.1, and 57-20-09 of the North Dakota Century Code, relating to home rule authority,
8 property tax increase limitations, determination of true and full value, notice of assessment
9 increases, appeals of property tax assessments, contents of property tax statements, and the
10 discount for early payment of property taxes; to provide an appropriation; and to provide an
11 effective date.

12 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

13 **SECTION 1. AMENDMENT.** Section 11-09.1-04 of the North Dakota Century Code is
14 amended and reenacted as follows:

15 **11-09.1-04. Ratification by majority vote - Supersession of existing charter and**
16 **conflicting state laws - Filing of copies of new charter.** If a majority of the qualified electors
17 voting on the charter at the election vote in favor of the home rule charter, it is ratified and
18 becomes the organic law of the county on the first day of January or July next following the
19 election, and extends to all its county matters. The charter and the ordinances made pursuant
20 to the charter in county matters must be liberally construed to supersede within the territorial
21 limits and jurisdiction of the county any conflicting state law except for any state law as it
22 applies to cities or any power of a city to govern its own affairs, without the consent of the
23 governing body of the city. The charter may not authorize the enactment of ordinances to
24 diminish the authority of a board of supervisors of a township or to change the structure of

township government in any organized civil township, without the consent of the board of supervisors of the township. ~~No A charter or ordinance of a home rule county shall~~ may not supersede section 49-22-16 nor any provision of state law relating to property tax assessments, levy limitations, exemptions, credits, definitions, administration, or enforcement. One copy of the charter as ratified and approved must be filed with the secretary of state; one with the recorder for the county, unless the board of county commissioners designates a different official; and one with the auditor of the county to remain as a part of its permanent records. Courts shall take judicial notice of the charter.

SECTION 2. AMENDMENT. Section 40-05.1-05 of the North Dakota Century Code is amended and reenacted as follows:

40-05.1-05. Ratification by majority vote - Supersession of existing charter and state laws in conflict therewith - Filing of copies of new charter. If a majority of the qualified voters voting on the charter at the election vote in favor of the home rule charter, the charter is ratified and is the organic law of the city, and extends to all its local and city matters. The charter and the ordinances made pursuant to the charter in such matters supersede within the territorial limits and other jurisdiction of the city any law of the state in conflict with the charter and ordinances and must be liberally construed for such purposes. A charter or ordinance of a home rule city may not supersede any provision of state law relating to property tax assessments, levy limitations, exemptions, credits, definitions, administration, or enforcement. One copy of the charter ratified and approved must be filed with the secretary of state and one with the auditor of the city to remain as a part of its permanent records. Thereupon the courts shall take judicial notice of the new charter.

SECTION 3. AMENDMENT. Subsection 15 of section 57-02-01 of the North Dakota Century Code is amended and reenacted as follows:

15. "True and full value" means the value determined by considering the earning or productive capacity, if any, the market value, if any, and all other matters that affect the actual value of the property to be assessed. ~~This shall include, for~~ The relative age and location of residential property must be considered in determination of market value. For purposes of arriving at the true and full value of property used for agricultural purposes, factors to consider include the schedule of modifiers of the county, farm rentals, soil capability, soil productivity, and soils analysis. "True

1 and full value" does not include any portion of the value or cost of improvements by
2 special assessment unless the assessor has supporting evidence of an equivalent
3 market value increase as shown by sales of property subject to those special
4 assessments.

5 **SECTION 4. AMENDMENT.** Section 57-02-11 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-02-11. Listing of property - Assessment thereof - Limitations.** Property must be
8 listed and assessed as follows:

- 9 1. All real property subject to taxation must be listed and assessed every year with
10 reference to its value, on February first of that year.
- 11 2. Notwithstanding any other provision of law, the taxable valuation of real property
12 may not be increased by more than two percent from its taxable valuation from the
13 previous taxable year unless:
 - 14 a. Improvements have been made on the property which were not subject to
15 assessment in the previous taxable year, in which case the taxable valuation
16 of the property, without the improvements, from the previous taxable year may
17 not be increased by more than two percent and the taxable valuation of the
18 improvements may be added. For purposes of this subdivision, "taxable
19 valuation of the improvements" means the value determined by comparison
20 with taxable valuation of comparable property; or
21 b. The classification of the property has changed from the previous taxable year.
- 22 3. Notwithstanding any other provision of law, the true and full value for residential
23 and commercial property must be based on a five-year rolling average of market
24 value of those properties as determined by the sales, market, and productivity
25 study for the locality where the property is located.
- 26 4. The true and full value of land underlying residential or commercial property may
27 not be uniformly increased within an assessment district. The true and full value of
28 land underlying residential or commercial property must be determined separately
29 for each parcel of residential or commercial property and must recognize the
30 valuation factors that uniquely apply, and the degree to which they apply, to each
31 individual parcel.

1 5. Whenever after the first day of February and before the first day of April in any
2 year, it is made to appear to the assessor by the oath of the owner that any
3 building, structure, or other improvement, or tangible personal property, which is
4 listed for taxation for the current year has been destroyed or injured by fire, flood,
5 or tornado, the assessor shall investigate the matter and deduct from the valuation
6 of the property of the owner of such destroyed property an amount which in the
7 assessor's judgment fairly represents such deduction as should be made.

8 **SECTION 5. AMENDMENT.** Section 57-02-27 of the North Dakota Century Code is
9 amended and reenacted as follows:

10 **57-02-27. Property to be valued at a percentage of assessed value - Classification**
11 **of property - Limitation on valuation of annexed agricultural lands.** All property subject to
12 taxation based on the value thereof must be valued as follows:

- 13 1. All residential property to be valued at nine percent of assessed value. If any
14 property is used for both residential and nonresidential purposes, the valuation
15 must be prorated accordingly.
- 16 2. All agricultural property to be valued at ten percent of assessed value as
17 determined pursuant to section 57-02-27.2.
- 18 3. All commercial property to be valued at ten percent of assessed value.
- 19 4. All centrally assessed property to be valued at ten percent of assessed value
20 except as provided in section 57-06-14.1.

21 The resulting amounts must be known as the taxable valuation. However, taxable valuation of
22 property may not be increased by more than two percent from the taxable valuation of the
23 property from the previous taxable year, except under the conditions in subsection 2 of section
24 57-02-11. In determining the assessed value of real and personal property, except agricultural
25 property, the assessor may not adopt a lower or different standard of value because the same
26 is to serve as a basis of taxation, nor may the assessor adopt as a criterion of value the price at
27 which said property would sell at auction, or at forced sale, or in the aggregate with all the
28 property in the town or district, but the assessor shall value each article or description by itself,
29 and at such sum or price as the assessor believes the same to be fairly worth in money. In
30 assessing any tract or lot of real property, there must be determined the value of the land,
31 exclusive of improvements, and the value of all taxable improvements and structures thereon,

1 and the aggregate value of the property, including all taxable structures and other
2 improvements, excluding the value of crops growing upon cultivated lands. In valuing any real
3 property upon which there is a coal or other mine, or stone or other quarry, the same must be
4 valued at such a price as such property, including the mine or quarry, would sell for at a fair
5 voluntary sale for cash. Agricultural lands within the corporate limits of a city which are not
6 platted constitute agricultural property and must be so classified and valued for ad valorem
7 property tax purposes until such lands are put to another use. Agricultural lands, whether within
8 the corporate limits of a city or not, which were platted and assessed as agricultural property
9 prior to March 30, 1981, must be assessed as agricultural property for ad valorem property tax
10 purposes until put to another use. Such valuation must be uniform with the valuation of
11 adjoining unannexed agricultural land.

12 **SECTION 6. AMENDMENT.** Section 57-09-04 of the North Dakota Century Code is
13 amended and reenacted as follows:

14 **57-09-04. Duties of board - Notice of right to appeal.** The township board of
15 equalization shall ascertain whether all taxable property in its township has been properly
16 placed upon the assessment list and duly valued by the assessor. In case any real property
17 has been omitted by inadvertence or otherwise, the board shall place the same upon the list
18 with the true value thereof. The board shall proceed to correct the assessment so that each
19 tract or lot of real property is entered on the assessment list at the true value thereof. The
20 assessment of the property of any person may not be raised until such person has been notified
21 of the intent of the board to raise the same. All complaints and grievances of residents of the
22 township must be heard and decided by the board and it may make corrections as appear to be
23 just. Complaints by nonresidents with reference to the assessment of any real property and
24 complaints by others with reference to any assessment made after the meeting of the township
25 board of equalization must be heard and determined by the county board of equalization. The
26 board shall advise any person who has expressed a complaint or grievance to the board
27 regarding a property assessment of the person's right to appeal the board's decision to the
28 county board of equalization and of the time and place the county board of equalization will
29 meet for that purpose as required by section 57-12-01.

30 **SECTION 7. AMENDMENT.** Section 57-11-04 of the North Dakota Century Code is
31 amended and reenacted as follows:

1 **57-11-04. Application for correction of assessment.** During the session of the
2 board, any person, or the attorney or agent of any person feeling aggrieved by anything in the
3 assessment roll, may apply to the board for the correction of alleged errors in the listing or
4 valuation of real property, and the board may correct the errors as it may deem just. The board
5 shall advise any person who has expressed a complaint or grievance to the board regarding a
6 property assessment of the person's right to appeal the board's decision to the county board of
7 equalization and of the time and place the county board of equalization will meet for that
8 purpose as required by section 57-12-01.

9 **SECTION 8. AMENDMENT.** Section 57-12-05 of the North Dakota Century Code is
10 amended and reenacted as follows:

11 **57-12-05. ~~Requirements to be followed in equalization~~ Equalization of individual**
12 **assessments.** The county board of equalization, when equalizing individual assessments,
13 shall observe the following rules:

- 14 1. The valuation of each tract or lot of real property which is returned below its true
15 and full value must be raised to the sum believed by such board to be the true and
16 full value thereof.
- 17 2. The valuation of each tract or lot of real property which, in the opinion of the board,
18 is returned above its true and full value must be reduced to such sum as is
19 believed to be the true and full value thereof.
- 20 3. The board may not make any adjustment in taxable valuation of property which
21 would exceed the limitations of subsection 2 of section 57-02-11 or section
22 57-02-27.

23 **SECTION 9. AMENDMENT.** Section 57-12-06 of the North Dakota Century Code is
24 amended and reenacted as follows:

25 **57-12-06. ~~Requirements to be followed in equalizing~~ Equalization of assessments**
26 **between assessment districts and in equalizing between property owners among**
27 **properties.**

- 28 1. The rules prescribed in section 57-12-05 apply when the board of county
29 commissioners is equalizing assessments between the several assessment and
30 taxing districts in the county provided that in such case, except as otherwise

provided in subsection 2, the board may raise or lower the valuation of classes of property only so as to equalize the assessments as between districts.

2. Notwithstanding any other provision of this section:

a. The county board of equalization after notice to the local board of equalization may reduce the assessment on any separate piece or parcel of real estate even though such property was assessed in a city or township having a local board of equalization; provided, that the county board of equalization does not have authority to reduce any such assessment unless the owner of the property or the person to whom it was assessed first appeals to the county board of equalization, either by appearing personally or by a representative before the board or by mail or other communication to the board, in which the owner's reasons for asking for the reduction are made known to the board. The proceedings of the board shall show the manner in which the appeal was made known to the board and the reasons for granting any reduction in any such assessment.

b. The county board of equalization after notice to the local board of equalization may increase the assessment on any separate piece or parcel of real property even though such property was assessed in a city or township having a local board of equalization; provided, that the county board of equalization does not have authority to increase any such assessment unless it first gives notice by mail to the owner of the property that such person may appear before the board on the date designated in the notice, which date must be at least five days after the mailing of the notice. The county auditor as clerk of the board shall send such notice to the person or persons concerned.

c. If the county board of equalization during the course of its equalization sessions determines that any property of any person has been listed and assessed in the wrong classification, it shall direct the county auditor to correct the listing so as to include such assessment in the correct classification.

3. The owner of any separate piece or parcel of real estate that has been assessed may appeal the assessment thereon to the state board of equalization as provided

in subdivision a of subsection 3 of section 57-13-04; provided, however, that such owner has first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed.

4. The county board of equalization shall advise any person who has appealed an assessment to the board of county board of equalization of the person's right to appeal the board's decision to the state board of equalization and the time and place the state board of equalization will meet for that purpose as required by section 57-13-03.

SECTION 10. AMENDMENT. Section 57-12-09 of the North Dakota Century Code is amended and reenacted as follows:

57-12-09. Notice of increased assessment to real estate owner. When any assessor has increased the true and full valuation of any lot or tract of land or any improvements thereon to more than ~~ten~~ five percent more than the amount of the last assessment, notice of the amount of increase over the last assessment and the amount of the last assessment must be delivered in writing by the assessor to the property owner, mailed in writing to the property owner at the property owner's last-known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. Delivery of notice to a property owner under this section must be completed not fewer than ~~fifteen~~ twenty days before the meeting of the local equalization board. The tax commissioner shall prescribe suitable forms for this notice and the notice must show the true and full value as defined by law of the property, including improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. The notice must be mailed or delivered at the expense of the assessment district for which the assessor is employed.

SECTION 11. Section 57-15-01.2 of the North Dakota Century Code is created and enacted as follows:

- 57-15-01.2. Limitation on levies by taxing districts.**

- 1 1. Notwithstanding that a taxing district may have unused or excess levy authority
2 under any other provision of law, this section limits that authority. This section may
3 not be interpreted as authority to increase any levy limitation otherwise provided by
4 law and may be applied only to limit any unused or excess levy authority that a
5 taxing district may otherwise be entitled to use. Property taxes levied in dollars by
6 a taxing district may not exceed the amount levied in dollars by that taxing district
7 against taxable property in that taxing district in the preceding taxable year by more
8 than four percent or the percentage change in the midwest region consumer price
9 index, United States department of labor bureau of labor statistics, during the most
10 recently completed calendar year, whichever is greater, and property taxes levied
11 in dollars by a taxing district against a parcel of property may not exceed the
12 amount the taxing district levied in dollars against that parcel of property in the
13 preceding taxable year by more than one and one-half percent, except:
- 14 a. When improvements to property have been made which were not taxable in
15 the previous taxable year, the additional taxable valuation attributable to the
16 improvements is taxable without regard to the limitation under this subsection
17 but the limitation on the taxable valuation of the improvements under
18 subdivision a of subsection 2 of section 57-02-11 applies to those
19 improvements.
- 20 b. When a property tax exemption existed in the previous taxable year which
21 has been reduced or does not exist, the portion of the taxable valuation of the
22 property which is no longer exempt is not subject to the limitation in this
23 subsection.
- 24 c. When temporary mill levy increases authorized by the electors of the taxing
25 district or mill levies authorized by state law existed in the previous taxable
26 year but are no longer applicable or have been reduced, the amount levied in
27 dollars in the previous taxable year by the taxing district must be adjusted to
28 reflect the expired temporary mill levy increases and the reduced or
29 eliminated mill levies authorized by state law before the percentage increase
30 allowable under this subsection is applied.
- 31 2. The limitation under subsection 1 does not apply to:

a. New or increased mill levies authorized by state law or the electors of the taxing district which did not exist in the previous taxable year.

b. Any irrepealable tax to pay bonded indebtedness levied under section 16 of article X of the Constitution of North Dakota.

3. The mill rate applied to property that was not taxed in the previous taxable year may not exceed the mill rate determined by law for the current taxable year for property that was taxed in the previous taxable year.

4. Application of this section may be suspended and additional levy authority approved for a taxing district upon approval by sixty percent or more of the qualified electors of the taxing district voting on the question at a regular election of the taxing district.

SECTION 12 AMENDMENT. Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

57-20-07.1. ~~County treasurer to mail real~~ Real estate tax statement mailing and contents. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. The tax statement must include, or be accompanied by a separate sheet, with ~~three~~ four columns showing, for the taxable year to which the tax statement applies and the ~~two~~ three immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 13. A new section to chapter 57-20 of the North Dakota Century Code is created and enacted as follows:

State-paid property tax relief credit.

1. The owner of a parcel of taxable residential, agricultural, or commercial property, or property containing one or more of those classifications of taxable property, is entitled to a credit against property taxes levied against that property.
 - a. Residential property qualifies for the credit under this section only if the property is owned and occupied by an individual as that individual's homestead. Agricultural or commercial property qualifies for the credit under this section only if the majority of the ownership interest in that property, including ownership by a corporation or passthrough entity, belongs to individuals whose homesteads are in this state. Property held by an estate qualifies for the credit under this section if, at the time of death, the decedent met the qualifications of this section.
 - b. The credit applies to the total amount of property taxes in dollars levied against the taxable value of the property. The credit is equal to:
 - (1) Sixteen percent of property taxes in dollars levied against residential property; or
 - (2) Eight percent of property taxes in dollars levied against agricultural or commercial property.
 - c. If a parcel of property contains residential property and agricultural or commercial property, or residential and both agricultural and commercial property, the county auditor shall allow the credit in the appropriate percentage under subdivision a against property taxes in dollars levied against each classification of property on the parcel.
 - d. The credit under this section is not available to the owner of a parcel of property against which there are unpaid delinquent property taxes.
 - e. To claim the credit under this subsection, the owner of qualified property shall file a claim with the county auditor or a form prescribed by the tax commissioner to establish the eligibility of the owner and the property for the credit. The claim must be filed by September first.
 - f. By November first of each year, the county auditor of each county shall certify to the state tax commissioner on forms prescribed by the state tax

1 commissioner the name and address of each person for whom the property
2 tax relief credit under this section was allowed for the preceding year, the
3 amount of credit allowed, and such other information as may be prescribed by
4 the tax commissioner.

5 g. The tax commissioner shall audit certifications by county auditors, make
6 corrections as may be required, and certify to the state treasurer for payment
7 to each county on or before March fifteenth of the following year the sum of
8 the amounts computed for each county under this section. The county
9 treasurer upon receipt of the payment from the state treasurer shall apportion
10 and distribute it to the county and to the taxing districts of the county on the
11 basis on which the general real estate tax is apportioned and distributed.
12 Supplemental certifications by the county auditor and state tax commissioner
13 and supplemental payments by the state treasurer may be made after the
14 dates prescribed in this section to make corrections as may be necessary
15 because of errors or approval of any application for abatement.

16 h. The county treasurer shall reduce the combined property taxes levied against
17 a parcel of property that qualifies for the credit under this section by the
18 amount of a credit determined for the parcel. The county treasurer shall
19 reduce the levy in dollars by each taxing district levying taxes against the
20 parcel by the percentage amount determined for the credit under
21 subdivisions b and c.

22 2. The owner of railroad property assessed by the state board of equalization under
23 chapter 57-05 is entitled to a credit against property taxes levied within each
24 county against that property in the amount of eight percent of property taxes in
25 dollars levied against that property.

26 3. The owner of operative property of an air carrier transportation company assessed
27 and taxed under chapter 57-32 is entitled to a credit in the amount of eight percent
28 of taxes in dollars levied against that property. The tax commissioner shall
29 determine the total amount of credits under this subsection and certify the amount
30 to the state treasurer for transfer from the general fund to the air transportation
31 fund. The credit for each air transportation company must be allocated to each city

or municipal airport authority where that company makes regularly scheduled landings, in the same manner as the tax collected from that company is allocated.

4. The owner of property assessed by the state board of equalization under chapter 57-06 is entitled to a credit against property taxes levied within each county against that property in the amount of eight percent of property taxes in dollars levied against that property.

5. The tax commissioner shall determine the total amount of credits under subsections 2 and 4 for each county from the abstract of the tax list filed by the county auditor under section 57-20-04, as audited and corrected by the tax commissioner. The tax commissioner shall certify to the state treasurer for payment, by June first following receipt of the abstract of the tax list, the amount determined for each county under this subsection. No penalty or interest applies to any state payment under this section regardless of when the payment is made.

6. Upon receipt of the payment from the state treasurer under subsection 5, the county treasurer shall apportion and distribute the payment to the county and the taxing districts in the county on the basis on which the general real estate tax for the preceding year is apportioned and distributed.

7. After payments to counties under subsection 5 have been made, the tax commissioner shall certify to the state treasurer as necessary any supplemental amounts payable to counties or the air transportation fund or any amounts that must be returned by counties or returned from the air transportation fund for deposit in the state general fund to correct any errors in payments or reflect any abatement or compromise of taxes, court-ordered tax reduction or increase, or levy of taxes against omitted property. The county auditor shall provide any supplemental information requested by the tax commissioner after submission of the abstract of the tax list. The county treasurer shall apply to the tax commissioner for any supplemental payments to which the county treasurer believes the county is entitled.

8. Notwithstanding any other provision of law, the property tax credit under this section does not apply to any property subject to payments or taxes in lieu of personal or real property taxes.

1 9. Total expenditures by the state for credits under this section may not exceed
2 eighty-five million dollars for any taxable year. If the amounts determined under
3 this section exceed this limitation, the amounts determined must be prorated
4 accordingly.

5 **SECTION 14. AMENDMENT.** Section 57-20-09 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-20-09. Discount for early payment of tax.** Except as provided in section
8 57-20-21.1, the county treasurer shall allow a five percent discount to all taxpayers who shall
9 pay all of the real estate taxes levied on any tract or parcel of real property in any one year in
10 full on or before February fifteenth prior to the date of delinquency. Such discount applies, after
11 deduction of any credit allowed under section 13 of this Act, to the net remaining amount of all
12 general real estate taxes levied for state, county, city, township, school district, fire district, park
13 district, and any other taxing districts but does not apply to personal property taxes or special
14 assessment installments. Whenever the board of county commissioners, by resolution,
15 determines that an emergency exists in the county by virtue of weather or other catastrophe, it
16 may extend the discount period for an additional thirty days.

17 **SECTION 15.** A new subdivision to subsection 1 of section 57-38-01.2 of the North
18 Dakota Century Code is created and enacted as follows:

19 Reduced by special assessments against property in this state which were
20 paid by the taxpayer during the taxable year.

21 **SECTION 16.** A new subdivision to subsection 2 of section 57-38-30.3 of the North
22 Dakota Century Code is created and enacted as follows:

23 Reduced by special assessments against property in this state which were
24 paid by the taxpayer during the taxable year.

25 **SECTION 17. APPROPRIATION.** There is appropriated out of any moneys in the
26 general fund in the state treasury, not otherwise appropriated, the sum of \$170,000,000, or so
27 much of the sum as may be necessary, to the state treasurer for the purpose of providing
28 state-paid property tax relief credits and transfers as provided in section 13 of this Act, for the
29 biennium beginning July 1, 2009, and ending June 30, 2011.

30 **SECTION 18. EFFECTIVE DATE.** This Act is effective for taxable years beginning
31 after December 31, 2008.