

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1209

That the Senate recede from its amendments as printed on pages 1262 and 1263 of the House Journal and pages 950-952 of the Senate Journal and that House Bill No. 1209 be amended as follows:

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to provide for a legislative council study of the property tax system.

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

**SECTION 1. LEGISLATIVE COUNCIL STUDY - PROPERTY TAX SYSTEM.**

The legislative council shall consider studying, during the 2005-06 interim, the property tax system of the state. The study must include all of the following:

1. Analysis of the property tax administration system from the assessment level through the state board of equalization.
2. Examination of the checks in the property tax administration system for reconsideration and correction of errors.
3. Analysis of the appropriate level of government for making property assessments.
4. Methods to assure uniformity and equity among assessment and taxing districts in spreading property tax burdens as provided by law.
5. Examination of existing processes to challenge property tax assessment and levy decisions, including analysis of the accessibility of the system for a citizen to mount a challenge.
6. Analysis of how budgets are determined by political subdivisions and whether levy limitations have an unintended influence on budget decisions.
7. Analysis of property tax allocation and assessments among the classifications of property and the shifting of property tax burdens among property types that occurs because of assessment changes.
8. Analysis of the use of variables to valuation standards by local assessment officials.
9. Analysis of the frequency of reassessment and problems that arise if assessments are not kept current.
10. Analysis of whether there are aspects of existing law that provide incentives or opportunities for distortion of assessments for property tax or other purposes.

The legislative council shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixtieth legislative assembly."

Renumber accordingly