

**SECOND ENGROSSMENT
with Senate Amendments
REENGROSSED HOUSE BILL NO. 1290**

Introduced by

Representatives Kasper, Brabandt, Grande, Headland, Heller, Rohr, Ruby, Streyle, Thoreson
Senators Miller, Sitte

1 A BILL to provide for a legislative management study of controlling the growth in property tax
2 levies.

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

4 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - CONTROLLING GROWTH OF**
5 **PROPERTY TAX LEVIES.** During the 2013-14 interim, the legislative management shall
6 consider studying controlling the growth of property tax levies, with emphasis on consideration
7 of the following:

- 8 1. In recent years, the legislative assembly has diverted an enormous amount of state
9 funds to benefit political subdivisions and provide property tax relief to taxpayers and
10 an analysis should be made of whether the level of property tax relief received by
11 taxpayers has been commensurate with the amount of state funds distributed.
- 12 2. The legislative assembly has provided for state assumption of funding for some social
13 service functions previously funded by counties. Analysis is needed to determine the
14 additional cost to the state of these functions in each county and compare that amount
15 to the actual reduction in property taxes passed through to taxpayers in each county.
- 16 3. Consideration is needed of whether voter approval through referral or levy and budget
17 restrictions should play a greater role in local taxing decisions.
- 18 4. Consideration is needed of the feasibility of establishing more restrictive statutory
19 property tax limits to manage the growth of property taxes.

20 The legislative management shall report its findings and recommendations, together with any
21 legislation required to implement the recommendations, to the sixty-fourth legislative assembly.