

From: Dustin Gawrylow <dgawrylow@watchingnd.com>  
Sent: Wednesday, January 25, 2023 2:42:40 AM

Subject: HB 1328 Amendments

Chairman Headland and Members of the House Finance and Tax Committee,

Below are amendments that have been put together to try to remedy the disputed effect of the original bill. Modify as needed, but I think this is closer to the true intent of the bill. I also included optional legislative intent for consideration.

I have CC'd Keith Hunke (City of Bismarck) and Bill Wocken (League of Cities) so that they can review these suggestions in real-time as I have stated to them, the Bismarck City Commission, and this committee that I am willing to find a compromise that they may be able to take a neutral position on.

Thank you for your work, consideration, and patience on this issue.  
Amendment - Page 1 Line 20-22

Replace underlined text with:

Parcels designated as mobile home parks shall receive the same special assessment treatment as residential single-family parcels. Political subdivisions may not explicitly or implicitly enact multiplying factors resulting in an effective special assessment impact greater than 100% that of a residential single-family parcel of equivalent size by square footage and with the equivalent characteristics as determined by the established special assessment policy.

Amendment - Page 2 Line 25-26

Replace underlined text with:

However, parcels designated as mobile home parks shall receive the same special assessment treatment as residential single-family parcels. Political subdivisions may not explicitly or implicitly enact multiplying factors resulting in an effective special assessment impact greater than 100% that of a residential single-family parcel of equivalent size by square footage and with the equivalent characteristics as determined by the established special assessment policy.

Amendment - add, if the Section 3 definitions need expanded

CHAPTER 57-02 GENERAL PROPERTY ASSESSMENT

Amend and Reenact 57-02-01. Definitions.

12. "Residential property" means all property, or portions of property, used by an individual or group of individuals as a dwelling, including property upon which a mobile home is located but not including hotel and motel accommodations required

to be licensed under chapter 23-09 nor structures providing living accommodations for four or more separate family units. nor any tract of land upon which four or more mobile homes are located. Tracts of land upon which four or more mobile homes are located may be classified as residential only if such tracts and divisions of tracts are rented to the general public exclusively for residential use.

#### Optional Amendment - Legislative Intent

It is the intent of the legislature to require political subdivisions to assess and tax property as is used by residents rather than based on zoning or other designation.

Furthermore, it is the intent of the legislature that political subdivisions optimize tax policy to minimize the pass-through costs of property tax, special assessments, and utility fees that are paid by the resident of property as the end user.