2013 SENATE GOVERNMENT AND VETERANS AFFAIRS

SB 2296

2013 SENATE STANDING COMMITTEE MINUTES

Senate Government and Veterans Affairs Committee

Missouri River Room, State Capitol

SB 2296 01/31/2013 Job Number 18062

	☐ Conference Committee
Committee Clerk Signature	Paie Menso

Minutes:

Chairman Dever: Opened hearing on SB 2296.

Senator Unruh, District 33: See Attachment #1A for testimony as sponsor and in support of the bill, and #1B for proposed amendment.

(3:03) Chairman Dever: Does the committee have any questions?

Senator Cook: How did you manage to get this bill in the GVA committee?

Senator Unruh: I have my ways.

(3:46)Ron Otto, Morton/Oliver County Veterans Service: See Attachment #2 for testimony in support.

Chairman Dever: Following your suggestion, we might have made some changes last session.

Ron Otto: Yes we did. We changed from market value to taxable value and that was at the department's request.

Vice Chairman Berry: (Reads from testimony) what do you mean by that statement?

Ron Otto: The Department of Veterans Affairs isn't very lenient with their ability to provide veteran's benefits and service connected disability to veterans. The threshold of proof for 50% disabilities is rather high. They are very significant disabilities.

Senate Government and Veterans Affairs Committee SB 2296 01/31/2013 Page 2

Vice Chairman Berry: You are saying then that the level is chosen at 50% because if an individual has been awarded that service connection, in fact, that it is a high burden that they have already had to show in terms of their level of disability. So, if that was granted, then making this eligible creates a floor.

Ron Otto: That is absolutely correct.

(6:15) Marcy Dickerson, State Supervisor of Assessments in Tax Department, and **Director of Property Tax Division:** I have a few explanatory comments. Basically it is difficult to estimate what the cost of the program is going to be. We have been collaborating and I think you will be receiving a new fiscal note, based on some of our assumptions. We don't have a whole lot of information that would really help us determine what the cost of this bill would be. We know the number of veterans in each classifications, each percentage of disability as of the end of 2011. Obviously there are a lot more veterans that have come home since then and probably will continue to be coming home from overseas and we don't have information on those. We anticipate there will be a pretty good increase in the number of qualifying veterans, but we don't know how many of those veterans are home owners. If they are renters they would not qualify. There is another bill that has been introduced to take care of renters. We do not know what the value of their homesteads are either. The maximum amount of dollars is fine if the value of the homestead is over that. It won't exceed that, but if the value is less I don't know how to compensate for that because we don't know what veteran, at what disability percentage, owns what value homestead. There is just a lot of guessing going on. We look at the number of veterans we have, estimated that 50% would be renters, estimated what the value would be if all homesteads were \$150,000 and have received the full allowed exemption or credit. Obviously they won't all be \$150,000 but we have to assume that

because values are going up dramatically in the state. In the three year history we have of

this program, we do see that most of the qualifying veterans do live in the major cities

where the valuations are higher and where the mill rates are among the highest. Using

those assumptions, the projected 2013-2015 cost we projected at \$5.7 million for the credit.

This current biennium we are estimating about \$5.2 million. I say estimating because we

have not even received the abstracts that we are going to have to reimburse the counties

for on the 2012 tax. Those abstracts are due by March 1st. That is a little bit less than we

are estimating for it to cost this time. For other purposes and earlier, we did projections just

based on a 15% per year increase based on the history of this program. If we figured like

we did for the fiscal note for this bill and we put in the 15% increase per year, we are

coming up with a higher number. I would recommend that appropriation of a little over \$7

million dollars. There will be a new fiscal note provided to you. With the numbers that we

have and taking out the approximate 50% that are renters and increasing 15% a year, we

would be closer to 7 million dollars. It is very difficult to estimate it. It is so difficult that we

are asking for a \$981,000 deficiency appropriation for this biennium. At the same time we

are \$400,000 ahead this biennium on the homestead credit. We don't want to run out of

money in this program, it is a good program.

(11:15) Chairman Dever: My understanding of the bill is that it does not change the

eligibility of the veteran to receive the credit, but it just changes the valuation that they

receive the credit on.

Marcy Dickerson: That is correct.

Chairman Dever: The fiscal note is \$477,000?

Marcy Dickerson: As I understand, the fiscal note is to compare what this bill would cost

over and above what the current law would cost. It is just the increase over the current law.

Chairman Dever: So the \$7 million is the whole cost of the new bill?

Marcy Dickerson: Yes, it refers to the whole cost of the whole program under the new bill. Currently it is \$5.2 million for this biennium. The fiscal note you have now is based off of a projection of \$5.7 million that did not include the 15% increase per year on the \$120,000 home to the \$150,000 home.

Chairman Dever: Do we know the number of veterans that qualify now?

Marcy Dickerson: The number that would qualify, based on the schedule that I received from the veteran's agency, is at 10,537 in the state. The majority are at less than 50% disability and do not qualify for this program. About 4000 would be within the eligible percentage of disability.

Senator Cook: If I understand correctly, you are telling us that the fiscal note would be more like \$1.8 million?

Marcy Dickerson: That is correct.

Senator Cook: Is it possible for a veteran to suddenly be declared 50% disabled from an injury suffered years ago can be go back retroactively and get this credit?

Marcy Dickerson: He could go back for two years. He would file an application for abatement. You can apply for November 1st of the year following the year in which the tax becomes due.

Senator Cook: This credit is a larger credit than what we have for the homestead tax credit for low income elderly and disabled?

Marcy Dickerson: That is correct. That is limited to \$100,000 value of the homestead.

Senator Cook: If the disabled veteran was also low income, can he qualify for both?

Marcy Dickerson: Yes they can.

Senator Cook: Which one do they take first? Does it matter?

Senate Government and Veterans Affairs Committee SB 2296 01/31/2013 Page 5

Marcy Dickerson: It would matter. It is not required that you do either one first, but because the disabled veteran's credit does not include land. If the property is sufficiently high enough price that they could get the maximum credit with the disabled veteran's credit, then whatever value was left over they could get that much value with a credit on the land portion of the value.

Senator Cook: In that case, you could have a \$250,000 home and zero out the taxes?

Marcy Dickerson: Yes you could with both tax credits.

Chairman Dever: So you will have a revised fiscal note prepared?

Marcy Dickerson: That is my understanding. We are working on it now. We are not trying to kill the bill because of a fiscal note. We are just trying to provide the best information we can.

Chairman Dever: Closed hearing on SB 2296.

2013 SENATE STANDING COMMITTEE MINUTES

Senate Government and Veterans Affairs Committee Missouri River Room, State Capitol

Missouri River Room, State Capitol

SB 2296 02/01/2013 Job Number 18156

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Minutes:

Chairman Dever: Opened SB 2296 for committee discussion. I know we are waiting for a revised fiscal note, but is there any other information that we need?

Senator Cook: I am not sure how I would respond to this at this time. It is ultimately going to end up in a big picture of what we do with property taxes and this is just one piece of it.

My guess is that when this gets over to the House, it will go to the tax committee over there. I would like to hold it until next Friday.

Chairman Dever: Absolutely. It is interesting to me that this issue pertains to veterans and it pertains to taxes and I am sure it was sent to this committee because he sought out a commonality between the two and that is you.

Senator Poolman: You had talked about the fact that these veterans would still qualify, if they are low income or elderly or disabled, for that other tax credit. Does this become redundant?

Senator Cook: It is redundant right now. They qualify for both of them right now.

Chairman Dever: The homestead is based on age and income?

Senator Cook: It is based on being low income, disabled, and 65 years of age to qualify. Low income is number one. It has a limit on the amount of taxable valuable that you can take a credit on which is much lower than the one here. One thing is that I think is that both of these should be about the same. We have a bill in tax committee dealing with the other

Senate Government and Veterans Affairs Committee

SB 2296

02/01/2013

Page 2

homestead tax credit. It takes away the whole income part of it. I do not think we are going

to pass it out that way. It will still be a low income credit. There are other ideas out there

that could help these people more. Ultimately, this is early in the session for us to try and

make this part of a big package because we do not know what that is yet. Sometime after

crossover that will start to form. We probably have to keep this alive so that it is part of the

package and then ultimately make our decision towards conference committees.

(3:00) Clarification of the actual dollar amounts and who it affects was discussed between

the committee members. The deficiency amount from this biennium was also discussed

and the fact that more veterans that apply for this credit are found all the time.

Senator Cook: Pointed out that the credit was not only for veterans that were disabled

while deployed but at any point during their service.

Chairman Dever: Closed the committee discussion on SB 2296.

2013 SENATE STANDING COMMITTEE MINUTES

Senate Government and Veterans Affairs Committee

Missouri River Room, State Capitol

SB 2296 02/08/2013 Job Number 18602

☐ Conference Committee

Committee Clerk Signature

Minutes:

Chairman Dever: Reopened discussion on SB 2296.

Senator Cook: Moved amendments 13.0787.01001.

Senator Schaible: Seconded.

(Committee discussed again briefly what the amendments would do)

A roll call vote Was Taken: 6 yeas, 0 nays, 1 absent.

Senator Cook: This section of code that she is trying to amend was just amended last session. It is a relatively new program but even this current biennium we are in, they are going to have a \$981,000 deficiency appropriation. So they found more people out here that qualify for this disabled veterans tax credit. Then they expected being that we just put it into place, it can certainly sit there like it is now for another biennium and we can see if it is a benefit that we need to increase with that other study we have added. These folks will qualify for the homestead tax credit if they are low income also. We have that bill in the tax committee. That has a \$20 million fiscal note to increase the benefit allowed in that program so there could be considerable increases in the amount of tax credits they get the

Senator Cook: Moved a Do Not Pass.

Senator Schaible: Seconded.

A Roll Call Vote Was Taken: 6 yeas, 0 nays, 1 absent.

Senator Cook: Carrier.

way it is without this bill.

FISCAL NOTE Requested by Legislative Council 02/11/2013

Amendment to: SB 2296

1 A. State fiscal effect: Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

- 4	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures			\$477,000			
Appropriations						

1 B. County, city, school district and township fiscal effect: Identify the fiscal effect on the appropriate political subdivision.

2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium
	2011-2013 Biennium	2011-2013 Biennium 2013-2015 Biennium

2 A. Bill and fiscal impact summary: Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).

Engrossed SB 2296 increases the residential valuation covered by the disabled veterans homestead property tax credit.

B. Fiscal impact sections: Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.

Section 1 of engrossed SB 2296 increases to \$150,000 the valuation of a qualifying disabled veteran's homestead subject to the property tax credit.

- 3. State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
 - A. Revenues: Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.
 - B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.

If enacted, engrossed SB 2296 is expected to increase expenditures for the disabled veteran homestead credit program by an estimated \$477,000 in the 2013-15 biennium.

C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.

Name: Kathryn L. Strombeck

Agency: Office of Tax Commissioner

Telephone: 328-3402 **Date Prepared:** 02/13/2013

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FISCAL NOTE Requested by Legislative Council 01/22/2013

Bill/Resolution No.: SB 2296

1 A. State fiscal effect: Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

	2011-2013 Biennium		2013-2015	Biennium	2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures			\$477,000			
Appropriations						

1 B. County, city, school district and township fiscal effect: Identify the fiscal effect on the appropriate political subdivision.

SUDDIVISION,						
	2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium			
Counties						
Cities						
School Districts						
Townships						

2 A. Bill and fiscal impact summary: Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).

SB 2296 increases the residential valuation covered by the disabled veterans homestead property tax credit.

B. Fiscal impact sections: Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.

Section 1 of SB 2296 increases to \$150,000 the valuation of a qualifying disabled veteran's homestead subject to the property tax credit.

- 3. State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
 - A. Revenues: Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.
 - B. Expenditures: Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.

If enacted, SB 2296 is expected to increase expenditures for the disabled veteran homestead credit program by an estimated \$477,000 in the 2013-15 biennium.

C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.

Name: Kathryn L. Strombeck

Agency: Office of Tax Commissioner

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Telephone: 328-3402 **Date Prepared:** 01/20/2013

January 31, 2013

PROPOSED AMENDMENTS TO SENATE BILL NO. 2296

Page 1, line 1, replace "subsection" with "subsections"

Page 1, line 1, after "1" insert "and 2"

Page 1, line 5, replace "Subsection" with "Subsections"

Page 1, line 5, after "1" insert "and 2"

Page 1, line 6, replace "is" with "are"

Page 1, after line 21, insert:

"2. If two disabled veterans are married to each other and living together, their combined credits may not exceed one hundred percent of fivesix thousand fourseven hundred fifty dollars of taxable valuation of the fixtures, buildings, and improvements of the homestead. If a disabled veteran co-owns the homestead property with someone other than the disabled veteran's spouse, the credit is limited to that disabled veteran's interest in the fixtures, buildings, and improvements of the homestead, to a maximum amount calculated by multiplying fivesix thousand fourseven hundred fifty dollars of taxable valuation by the disabled veteran's percentage of interest in the homestead property and multiplying the result by the applicant's certified disability percentage."

Renumber accordingly

Date:	2/8		
Roll Call Vote #:			

2013 SENATE STANDING COMMITTEE ROLL CALL VOTES

BILL/RESOLUTION NO. 2294

5,22,11					
Senate Government and Veterans	Affairs			Com	mittee
Check here for Conference C	ommitte	ee	U	mit	Ĺ
Legislative Council Amendment Num	nber _	/3.	0787.01001 A	nena	lment
Action Taken: Do Pass	Do Not	Pass	Amended Adop	t Amen	dment
Rerefer to Ap	propria	tions	Reconsider		
Motion Made By Senator C	ook	Se	conded By Senator Sh	aib	e.
Senators	Yes	No	Senator	Yes	No
Chariman Dick Dever			Senator Carolyn Nelson	/	
Vice Chairman Spencer Berry	Ab	Sert	Senator Richard Marcellais	1/	
Senator Dwight Cook					
Senator Donald Schaible	1				
Senator Nicole Poolman					
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Total (Yes)		No	0		
Floor Assignment					

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

Date:	2/8	
Roll Ca	all Vote #:	2

2013 SENATE STANDING COMMITTEE ROLL CALL VOTES

BILL/RESOLUTION NO. 2294

Senate Government and Veteran	s Affairs	~~~		Committee
Check here for Conference (Committe	ее		
Legislative Council Amendment Nu	mber	*		
Action Taken: Do Pass	Do Not	Pass	☐ Amended ☐ Adop	t Amendmen
Rerefer to A	ppropria	tions	Reconsider	
Motion Made By Sewater Co	de	Se	econded By Senator Sc	haible
Senators	Yes	No	Senator	Yes, No
Chariman Dick Dever	1		Senator Carolyn Nelson	
Vice Chairman Spencer Berry	Also	I	Senator Richard Marcellais	
Senator Dwight Cook	1.00		-	
Senator Donald Schaible				
Senator Nicole Poolman				
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Total (Yes)		No	0	
Absent				
Floor Assignment Senator	,	Co	Ok	
If the vote is on an amendment, brie	fly indica	te inter	nt:	

Module ID: s_stcomrep_25_007
Carrier: Cook

Insert LC: 13.0787.01001 Title: 02000

REPORT OF STANDING COMMITTEE

SB 2296: Government and Veterans Affairs Committee (Sen. Dever, Chairman) recommends AMENDMENTS AS FOLLOWS and when so amended, recommends DO NOT PASS (6 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). SB 2296 was placed on the Sixth order on the calendar.

Page 1, line 1, replace "subsection" with "subsections"

Page 1, line 1, after "1" insert "and 2"

Page 1, line 5, replace "Subsection" with "Subsections"

Page 1, line 5, after "1" insert "and 2"

Page 1, line 6, replace "is" with "are"

Page 1, after line 21, insert:

"2. If two disabled veterans are married to each other and living together, their combined credits may not exceed one hundred percent of fivesix thousand fourseven hundred fifty dollars of taxable valuation of the fixtures, buildings, and improvements of the homestead. If a disabled veteran co-owns the homestead property with someone other than the disabled veteran's spouse, the credit is limited to that disabled veteran's interest in the fixtures, buildings, and improvements of the homestead, to a maximum amount calculated by multiplying fivesix thousand fourseven hundred fifty dollars of taxable valuation by the disabled veteran's percentage of interest in the homestead property and multiplying the result by the applicant's certified disability percentage."

Renumber accordingly

2013 TESTIMONY

SB 2296

Senate Bill 2296

Testimony of Senator Jessica Unruh, District 33

Mr. Chairman, members of the Committee, for the record my name is Jessica Unruh, Senator from District 33 in Beulah. Senate Bill 2296 would increase the level of tax exemption on a disabled veteran's home. In order to qualify for this credit, the veteran must be 50% service connected or higher. Unlike the Homestead Tax credit which qualifies land and other items to be available for tax relief, the disabled veteran's tax credit applies only to the veteran's fixtures, buildings, and improvements. Current law allows up to approximately \$120,000 of a disabled veteran's home to qualify for the tax credit. I am proposing to increase this amount to \$150,000. As you can see in the attached fiscal note, the potential increase in funds provided from the state to the counties with this change is approximately \$477,000.

I request this change in policy with concern for our disabled veteran families. A specific case from my district outlines the need for this change. A family from my district recently built a 1,500 sq. ft. patio home, with the assessed value on this home originally at \$150,000. This past year, the assessed value rose to \$206,300, a rise of about 37.5%, a theme that has been common in the western part of our state. This increase in assessed value drastically increased the amount of taxes this family was responsible for - increasing the amount they paid out of pocket from \$69 to \$590. I understand that I am describing a specific case to you this morning, but this problem applies to many of our disabled veteran families.

Assessed values have been rising throughout the western part of our state, and I see this bill as a way to help provide our disabled veteran's some stability when it comes to taxes on their homes. Please consider supporting this bill. Thank you.

13.0787.01001 Title. Prepared by the Legislative Council staff for Senator Unruh

January 31, 2013

PROPOSED AMENDMENTS TO SENATE BILL NO. 2296

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Renumber accordingly

Attachment #2



Janice Braun, Secretary

210 2nd Ave. NW Mandan, ND 58554

email:rotto@mortonnd.org

701-667-3365

Fax 701-667-3284

Senate Bill No. 2296

Mr. Chairman, members of the Committee. For the record my name is Ron Otto and I am the County Veterans Service Officer for Morton and Oliver Counties. In addition I am the President of the Professional Veterans Advocates of North Dakota. I am here today to offer support for Senate Bill No. 2296.

This bill increases the credit applied on the taxable valuation of a disabled veterans' home. This increase in a dollar equivalent amount of home value, or cost is to the approximately \$150,000 level. In order to access this credit, a veteran must be 50% service connected or higher and a 50% service connected disability is a significant amount of disability with regards to veterans' benefits.

In our State's prosperity we have seen the average value of a home increase significantly and this bill assists in keeping pace with those numbers. Those that have given a piece of themselves in service to this country appreciate your consideration and support for this bill.

Thank you for your time and attention.

Ronald D. Otto

Quick Facts

- PVAND members serve 60% of North Dakota veterans
- Member counties receive 65% of federal veterans benefits in the state
- The organization is an effective voice for veterans during sessions of the state legislature
- All members are accredited with the National Association of County Veterans Service Officers
- Registered as a non-profit corporation in North Dakota
- Services provided free of charge



Mailing Address: P.O. Box 1221 Bismarck, ND 58502-1221

Phone: (701) 222-6698 Fax: (701) 222-6420

http://www.pvand.net

President: Ron Otto Vice President: Grant Carns Secretary-Treasurer: Mark Landis

Message from the PVAND President

We are the "Professional Veterans Advocates of North Dakota."

Our mission is to provide the best possible assistance and advocacy available to the veterans of North Dakota, their dependents and survivors. That is to say, the best possible assistance and advocacy anywhere.

We will do this through our knowledge of the issues, our skill level to handle those issues, and our ability to work in a system that is complicated and technical and built in rule, regulation, and law.

We support one another in this single most important effort through communication, education, and assistance. What one knows, we all share. We are united in our efforts to assist our clients and be successful on their behalf.

We are proud of our members and the great work they do for North Dakota.

Keeping the promise to America's Warriors











Professional Veterans Advocates of North Dakota

What is PVAND?

The Professional Veterans Advocates of North Dakota (PVAND) is an organization of County Veterans Service Officers and associates who are dedicated to improving the lives of veterans of the U.S. Armed Forces, and their families. We assist our clients to obtain benefits from the U.S. Department of Veterans Affairs (VA), the State of North Dakota, and other agencies. We are united for the following purposes:

- Provide training and education to County VSOs and their staff members
- Promote the welfare and rights of veterans statewide through legislative initiatives
- Provide members with a collaborative network of resources, information, and ideas
- Develop innovative approaches to training and advocacy

Member Counties

Barnes County Tel: (701) 845-8511 Fax: (701) 845-8590

Burleigh County Tel: (701) 222-6698 Fax: (701) 222-6420

Billings County
(See Stark County)

Cass County Tel: (701) 241-5756 Fax: (701) 239-6751

Dunn County (See Stark County)

Grant County Tel: (701) 622-3693 Fax: (701) 622-3717

Morton County Tel: (701) 667-3365 Fax: (701) 667-3284

Oliver County (See Morton County) Stark County Tel: (701) 456-7654 Fax: (701) 456-7634

Stutsman County Tel: (701) 252-9043 Fax: (701) 252-7087

Traill County
Tel: (701) 636-4414
Fax: (701) 636-4415

Ward County Tel: (701) 857-6490 Fax: (701) 857-6491

Williams County Tel: (701) 577-4550 Fax: (701) 577-4559

