

# MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION  
SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1338

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Deanna Hallworth  
Operator's Signature

10/3/03  
Date

2003 HOUSE POLITICAL SUBDIVISIONS

HB 1338

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10/3/03  
Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1338

House Political Subdivisions Committee

☐ Conference Committee

Hearing Date: January 31, 2003

Tape Number	Side A	Side B	Meter #
1	X		23.2-29.9
Committee Clerk Signature <i>Micki Schmidt</i> 2-17-03			

Minutes:

**Tape 1: side A:**

**(23.0) REP. GLEN FROSETH:** We will open the hearing on HB 1338.

**(23.3) REP. BLAIR THORESON:** (Testimony in support.) (See attachment #1)

**(25.6) MIKE MONTPLAISIR:** (Testimony in support.) (See attachment #2)

**(27.2) TERRY TRAYNOR; ND ASSOCIATION OF COUNTIES:** (Testimony in support.) I

just want to say that all of the counties support this bill. If the Tax Dept.'s amendment would be appropriate to add to this bill, we will support it.

**(27.9) MARCY DICKERSON; STATE SUPERVISOR OF INVESTMENTS:** (Testimony in support) I agree completely with Mr. Traynor if he would take the amendment that I offered for 1367 and attach it to this Bill, I think that would work.

**(28.2) REP. GLEN FROSETH:** Any in support? Opposition? Seeing none, I will close the hearing on HB1338.

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*Donna Hall*  
Operator's Signature

10/3/03  
Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1338a

House Political Subdivisions Committee

☐ Conference Committee

Hearing Date: January 31, 2003

Tape Number	Side A	Side B	Meter #
2	X		10.2-13.7
Committee Clerk Signature <i>Micki Schmidt</i> 3-11-03			

Minutes:

**TAPE 2, SIDE A:**

**(10.5) CHAIRMAN GLEN FROSETH:** Let's look at HB 1338 again. We have an amendment offered for HB 1337 and we can adapt it to HB 1338 by just changing the top two lines. Let's discuss this. This is the refund of penalties and interest to the owner on abatement of property tax.

**(11.0) REP. ANDREW MARAGOS:** I WOULD MOVE THE AMENDMENT.

**(11.1) REP. NANCY JOHNSON:** I SECOND IT.

**(11.2) CHAIRMAN GLEN FROSETH:** We have a motion to move the amendment presented by the State Tax Dept. Any discussion on the amendment? We will take a voice vote; 14-y; The amendment passes.

**(11.8) REP. RON IVERSON:** I MOVE A DO PASS AS AMENDED.

**(11.8) REP. ALON WIELAND:** I SECOND IT.

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10/3/03  
Date

Page 2

House Political Subdivisions Committee

Bill/Resolution Number HB 1338

Hearing Date: January 31, 2003

**(12.0) CHAIRMAN GLEN FROSETH:** Any discussion? Hearing none, I'll ask the clerk to take the Roll Call Vote: 13-y; 0-n; 0-absent; Carrier; Rep. Iverson.

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10/3/03  
Date

# FISCAL NOTE STATEMENT

House Bill or Resolution No. 1338

This bill or resolution appears to affect revenues, expenditures, or fiscal liability of counties, cities, or school districts. However, no state agency has primary responsibility for compiling and maintaining the information necessary for the proper preparation of a fiscal note regarding this bill or resolution. Pursuant to Joint Rule 502, this statement meets the fiscal note requirement.

John Walstad  
Code Revisor

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Deanna Hallmark  
Operator's Signature

10/3/03  
Date

30553.0101  
Title.0200

Adopted by the Political Subdivisions  
Committee  
January 31, 2003

VR  
1/31/03

HOUSE AMENDMENTS TO HOUSE BILL NO. 1338 POL SUB 2-3-03

Page 1, line 1, after "sections" insert "57-20-22,"

Page 1, after line 4, insert:

"SECTION 1. AMENDMENT. Section 57-20-22 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-22. Disposition of penalty and interest.** All penalties on general taxes and interest on certificates of sale issued, or deemed to be issued to the county, or tax liens against the property belong to the county and become a part of the general fund or of ~~each~~ any other fund as the county commissioners may direct, except penalties and interest collected on ~~the following items~~:

- 1- ~~Taxes~~ taxes and parts of taxes due to townships, cities, school districts, and park districts; and
- 2- ~~Special on special~~ assessments for public improvements, which must be paid to the municipality levying the same, or whatever other taxing district or agency thereof is entitled to the original amount of ~~each~~ the taxes or assessments."

Renumber accordingly

Page No. 1

30553.0101

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*Dennis Hall*  
Operator's Signature

10/3/03  
Date

Date: 1-31-03

Roll Call Vote #: 1

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. 1338

House "POLITICAL SUBDIVISION" Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 30553.0101

Action Taken Do Pass As Amended

Motion Made By Rep. Iverson Seconded By Rep. Wieland

Representatives	Yes	No	Representatives	Yes	No
Chairman Glen Froseth	✓				
Vice-Chairman Nancy Johnson	✓				
Mike Grosz	✓				
Gil Herbel	✓				
Ron Iverson	✓				
William E. Kretschmar	✓				
Andrew Maragos	✓				
Dale Severson	✓				
Alon Wieland	✓				
Bruce Eckre					
Mary Ekstrom	✓				
Carol A. Niemeler	✓				
Sally M. Sandvig	✓				
Vonnle Pietsch	✓				

Total (Yes) 13 No 0

Absent 1

Floor Assignment Rep. Iverson

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

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10/3/03  
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REPORT OF STANDING COMMITTEE (410)  
February 3, 2003 2:18 p.m.

Module No: HR-20-1557  
Carrier: Iverson  
Insert LC: 30553.0101 Title: .0200

REPORT OF STANDING COMMITTEE

HB 1338: Political Subdivisions Committee (Rep. Froseth, Chairman) recommends AMENDMENTS AS FOLLOWS and when so amended, recommends DO PASS (13 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). HB 1338 was placed on the Sixth order on the calendar.

Page 1, line 1, after "sections" insert "57-20-22,"

Page 1, after line 4, insert:

"SECTION 1. AMENDMENT. Section 57-20-22 of the North Dakota Century Code is amended and reenacted as follows:

57-20-22. Disposition of penalty and interest. All penalties on general taxes and interest on certificates of sale issued, or deemed to be issued to the county, or tax liens against the property belong to the county and become a part of the general fund or of ~~such~~ any other fund as the county commissioners may direct, except penalties and interest collected on ~~the following items:~~

1. ~~Taxes~~ taxes and parts of taxes due to townships, cities, school districts, and park districts; and
2. ~~Special on special~~ Special on special assessments for public improvements, which must be paid to the municipality levying the same, or whatever other taxing district or agency thereof is entitled to the original amount of ~~such~~ the taxes or assessments."

Renumber accordingly

2003 SENATE FINANCE AND TAXATION

HB 1338

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Deanna Halliwell  
Operator's Signature

10/3/03  
Date

2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1338

Senate Finance and Taxation Committee

☐ Conference Committee

Hearing Date March 11, 2003

Tape Number	Side A	Side B	Meter #
1	X		25-785
Committee Clerk Signature <i>W. Keith Knapf</i>			

Minutes:

Senator Urlacher opened the hearing on HB1338. All committee members are present. This bill relates to a refund of penalties and interest on any abated property taxes or mobile home taxes.

Representative Blair Thoreson (mtr #38) - Introduced the bill and explained its intent. Supports HB1338. Written testimony is attached. Urges a do pass by the committee.

Senator Tim Mathern (mtr #145) - Testified in support of HB1338.

Michael Montplaisir, County Auditor for Cass County (mtr #183) - Testified in support of HB1338. Written testimony is attached. Urges the support of the committee.

Senator Wardner (mtr #278) - Have you had a lot of overcharging taxes and been unable to refund the interest?

Mr. Montplaisir (mtr #303) - It happens occasionally. Can refund tax but need to update the law to refund the interest and penalty.

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*Donna Hall*  
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*10/3/03*  
Date

Page 2

Senate Finance and Taxation Committee

Bill/Resolution Number HB1338

Hearing Date March 11, 2003

Senator Syverson (mtr #354) - The penalties are incurred because the taxpayer is resisting payment due to a dispute in valuation?

Mr. Montplaisir (mtr #381) - Agreed, that penalties have been applied during a dispute over valuation.

Senator Syverson (mtr #455) - In the event of a taxpayer disputing a value, would the individual pay tax equivalent to the previous years taxes? And disputed the increase, there would still be an application of penalties? If individual paid the new tax and was successful on the abatement, there would be no penalty?

Mr. Montplaisir (mtr #506) - Agreed with Senator Syverson's definition of the problem.

Penalties apply if taxes not paid by March 1st.

Senator Nichols (mtr #539) - Would still pay penalty on the amount that wasn't abated.

Mr. Montplaisir (mtr #557) - That is correct.

Senator Syverson (mtr #568) - In this case, did individual refuse to pay all of the taxes? And is that common?

Mr. Montplaisir (mtr #596) - In the case cited, city did not assess the property properly, the individual will not pay the taxes because it is a large amount.

Senator Tollefson (mtr #671) - What interest rate do you charge for a penalty?

Mr. Montplaisir (mtr #678) - The interest rate works out to about 12% per year.

Senator Tollefson - To overpay taxes may be a good investment?

Mr. Montplaisir (mtr #722) - Only if we charged them that interest.

Senator Urlacher (mtr #761) - Given no further testimony, closed the hearing on HB1338.

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*Deanna Hall Smith*  
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10/3/03  
Date

2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1338

Senate Finance and Taxation Committee

☐ Conference Committee

Hearing Date March 12, 2003

Tape Number	Side A	Side B	Meter #
2	X		4500-4760
Committee Clerk Signature <i>Mary K. [unclear]</i>			

Minutes:

Senator Urlacher opened the discussion on HB1338. A quorum is present with Senator Syverson absent. This bill relates to a refund of penalties and interest on any abated property taxes or mobile home taxes.

Senator Tollefson moves a Do Pass. Second by Senator Nichols.

Senator Nichols (mtr #4612) - Reviewed the details of the bill and how this would allow counties to refund interest and penalties when there is an abatement.

Roll call vote 5 yea, 0 nay, 1 absent. Carrier is Senator Tollefson.

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10/3/03  
Date

Date: 3-12-03  
Roll Call Vote #: 1

2003 SENATE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1338

Senate Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken No pass

Motion Made By Sen. Tollefson Seconded By Sen. Nichols

Senators	Yes	No	Senators	Yes	No
Senator Urlacher - Chairman	<input checked="" type="checkbox"/>		Senator Nichols	<input checked="" type="checkbox"/>	
Senator Wardner - Vice Chairman	<input checked="" type="checkbox"/>		Senator Seymour	<input checked="" type="checkbox"/>	
Senator Syverson					
Senator Tollefson	<input checked="" type="checkbox"/>				

Total (Yes) 5 No 0

Absent 1 Sen. Syverson

Floor Assignment Sen. Tollefson

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

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10/3/03  
Date

**REPORT OF STANDING COMMITTEE (410)**  
March 12, 2003 3:42 p.m.

Module No: SR-44-4609  
Carrier: Tollefson  
Insert LC: . Title: .

**REPORT OF STANDING COMMITTEE**  
HB 1338, as engrossed: Finance and Taxation Committee (Sen. Urlacher, Chairman)  
recommends **DO PASS** (5 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING).  
Engrossed HB 1338 was placed on the Fourteenth order on the calendar.

(2) DESK, (3) COMM

Page No. 1

SR-44-4609

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2003 TESTIMONY

HB 1338

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10/3/03  
Date



#1 1-31-03

**TESTIMONY ON HB 1338  
HOUSE POLITICAL SUBDIVISIONS COMMITTEE  
REP. GLEN FROSETH, CHAIRMAN  
FRIDAY, JANUARY 31, 2003**

GOOD MORNING CHAIRMAN FROSETH AND MEMBERS OF THE HOUSE POLITICAL SUBDIVISIONS COMMITTEE. I AM REP. BLAIR THORESON, FROM DISTRICT 44 IN FARGO. I AM HERE TODAY AS SPONSOR OF HB 1338.

I HAVE INTRODUCED THIS BILL AT THE REQUEST OF CASS COUNTY, WHICH SEES A NEED FOR A CHANGE IN THE NORTH DAKOTA CENTURY CODE. A RECENT INTERPRETATION OF THE CODE BY THE STATE TAX DEPARTMENT HAS CHANGED THE WAY THAT COUNTIES THROUGHOUT THE STATE HANDLE TAX ABATEMENT REFUNDS. THE DEPARTMENT INTERPRETS THAT THE CODE DOES NOT SPECIFICALLY ALLOW COUNTIES TO REFUND PENALTIES AND INTEREST COLLECTED ON DELINQUENT PROPERTY TAXES, IF A TAXPAYER APPLIES FOR AND IS GRANTED AN ABATEMENT.

THOSE WHO WILL FOLLOW ME IN THEIR TESTIMONY THIS MORNING WILL GIVE MORE SPECIFIC CIRCUMSTANCES AS TO WHERE THIS INTERPRETATION HAS BROUGHT ABOUT DIFFICULTY FOR THEM TO PROVIDE THE REFUNDS TO THE TAXPAYER.

AT THIS TIME, MR. CHAIRMAN, I WILL STEP ASIDE AND LET THOSE WHO ARE DIRECTLY AFFECTED BY THE CHANGES HB 1338 WILL BRING ABOUT SPEAK. I ASK FOR THE COMMITTEE TO GIVE THIS BILL A "DO PASS" RECOMMENDATION, AND WOULD BE HAPPY TO ANSWER ANY QUESTIONS THE COMMITTEE MEMBERS MAY HAVE. THANK YOU.

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10/3/03  
Date

#2

1-31-03

## House Bill 1338

Chairman Froseth and members of House Political Subdivisions Committee

I am Michael Montplaisir, and I am the county auditor of Cass County North Dakota and am here to testify in favor of House Bill 1338.

House Bill 1338 is a very simple bill that fixes an inequity in the property tax code. We attempt to be very careful in computing real property values for the purpose of taxation. We have approximately 45,000 real estate tax parcels in Cass County and in the vast majority of properties we compute tax bills and collect the tax without any complaint.

However, every year we receive requests for abatements from property owners who disagree with the value we have placed on their property. In cases where the abatement is approved, the county computes the revised tax bill, abating the portion of the tax that was attributed to the property value that was reduced. At the same time we abated any penalty and interest due on the abated portion of the property tax.

Late last year, we were informed by the State Tax Department that the North Dakota Century Code did not authorize the county auditor to abate the proportionate share of the penalty and interest. While we agree with the opinion of State Tax Department, we are of the opinion that the property owner is entitled to an abatement of the penalty and interest on the portion of the tax that is abated.

This is a fairness issue with the taxpayer, how can we charge penalty and interest on taxes that should never have been levied. House Bill 1338 would add language to the North Dakota Century Code that would allow counties to treat the property owner fairly in abatement issues.

I urge your support for House Bill 1338

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10/3/03  
Date

**TESTIMONY ON HB 1338**  
**SENATE FINANCE AND TAXATION COMMITTEE**  
**SEN. HERB URLACHER, CHAIRMAN**  
**TUESDAY, MARCH 11, 2003**


GOOD MORNING CHAIRMAN URLACHER AND MEMBERS OF THE SENATE FINANCE AND TAXATION COMMITTEE. I AM REP. BLAIR THORESON, FROM DISTRICT 44 IN FARGO. I AM HERE TODAY AS SPONSOR OF HB 1338.

I INTRODUCED THIS BILL AT THE REQUEST OF CASS COUNTY, WHICH SEES A NEED FOR A CHANGE IN THE NORTH DAKOTA CENTURY CODE. A RECENT INTERPRETATION OF THE CODE BY THE NORTH DAKOTA TAX DEPARTMENT HAS CHANGED THE WAY THAT COUNTIES THROUGHOUT THE STATE HANDLE TAX ABATEMENT REFUNDS. THE DEPARTMENT INTERPRETS THAT THE CODE DOES NOT SPECIFICALLY ALLOW COUNTIES TO REFUND PENALTIES AND INTEREST COLLECTED ON DELINQUENT PROPERTY TAXES, IF A TAXPAYER APPLIES FOR AND IS GRANTED AN ABATEMENT.

THOSE WHO WILL FOLLOW ME IN THEIR TESTIMONY THIS MORNING WILL GIVE MORE SPECIFIC DETAILS WHERE CIRCUMSTANCES HAVE ARISEN, BECAUSE OF THIS INTERPRETATION, THAT HAVE BROUGHT ABOUT DIFFICULTY FOR THEM TO PROVIDE THE REFUNDS TO THE TAXPAYER.

AT THIS TIME, MR. CHAIRMAN, I WILL STEP ASIDE AND LET THOSE WHO ARE DIRECTLY AFFECTED BY THE CHANGES HB 1338 WILL BRING ABOUT SPEAK. THE HOUSE MADE SOME TECHNICAL CHANGES TO THE BILL WITH THEIR AMENDMENTS, AND IT PASSED AS AMENDED BY A VOTE OF 93-0. I ASK FOR THE COMMITTEE TO GIVE THIS BILL A "DO PASS" RECOMMENDATION ALSO, AND WOULD BE HAPPY TO ANSWER ANY QUESTIONS THE COMMITTEE MEMBERS MAY HAVE. THANK YOU.

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House Bill 1338

Chairman Urlacher and members of Senate Finance and Taxation Committee

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House Bill 1338 is a very simple bill that fixes an inequity in the property tax code.

Every year we receive requests for abatements from property owners who disagree with the value we have placed on their property. In cases where the abatement is approved, the county computes the revised tax bill, abating the portion of the tax that was attributed to the property value that was reduced. At the same time we abated any penalty and interest due on the abated portion of the property tax.

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This is a fairness issue with the taxpayer, how can we charge penalty and interest on taxes that should never have been levied. House Bill 1338 would add language to the North Dakota Century Code that would allow counties to treat the property owner fairly in abatement issues.

I urge your support for House Bill 1338

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