

MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION
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ROLL NUMBER

DESCRIPTION

1362

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10/3/03
Date

2003 HOUSE POLITICAL SUBDIVISIONS

HB 1367

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Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1367

House Political Subdivisions Committee

☐ Conference Committee

Hearing Date: January 31, 2003

Tape Number	Side A	Side B	Meter #
1	X		0.0-20.7
Committee Clerk Signature <i>Mickie Schmidt</i> 2-11-03			

Minutes:

(0.0) REP. GLEN FROSETH: We will open the hearing on HB 1367. The clerk will take the roll. We have a quorum.

(1.0) REP. JOYCE KINGSBURY: (Testimony in support) (See attachment # 1)

(2.4) REP. GLEN FROSETH: Rather than putting a set interest rate in statute, it was a way of tying it to the adjusted interest rate indicators of some sort?

(2.6) REP. JOYCE KINGSBURY: That could be a possibility also.

(2.8) SANDY CLARK; ND FARM BUREAU: (Testimony in support) This would be a possibility to lower interest rates.

(3.2) REP. MIKE GROSZ: Under what circumstances would someone use this financing structure?

(3.4) SANDY CLARK: No, if you're looking at property taxes that are delinquent if it's Ag land, chances are that they had financial difficulty.

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Date

Page 2

House Political Subdivisions Committee

Bill/Resolution Number HB 1367

Hearing Date: January 31, 2003

(4.0) TERRY TRAYNOR; ND ASSOCIATION OF COUNTIES: (Testimony in opposition) (See attachment # 2)

(4.8) REP. GIL HERBEL: What about the poor guy who can't go to the bank and get money?

(4.9) TERRY TRAYNOR: When you look at this information and in talking with others, the volume of people who use this are not the individual land owners, it's commercial and residential developers.

(5.4) REP. MARY EKSTROM: From a taxable standpoint, are these rates mandatory or do the counties tend to work with the individual? Are arrangements made?

(5.7) TERRY TRAYNOR: I believe these are mandatory.

(6.1) MIKE MONTPLAISIR; CASS COUNTY AUDITOR: (Testimony in support) (See attachment #3)

(9.1) REP. GLEN FROSETH: You have \$900,000 in delinquent taxes, you don't tax any of the interest you charge on the delinquent taxes? Maybe we could offer a higher discount?

(9.7) REP. WILLIAM KRETSCHMAR: Under current law, after five years the county takes the property for taxes if they haven't been paid.

(11.2) JIM HEINRICH; McINTOSH COUNTY TREASURER: (Testimony in opposition) (See attachment #4)

(14.1) MARCY DICKERSON; STATE SUPERVISOR OF ASSESSMENTS:

(18.9) PAUL ???; MORTON COUNTY AUDITOR: (Testimony in opposition)

(20.1) REP. GLEN FROSETH: The problem of 3% isn't too bad of an interest rate, but 12% bugs me. Any further testimony? In hearing none, we will close the hearing on HB1367.

(20.7)

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2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1367

House Political Subdivisions Committee

☐ Conference Committee

Hearing Date: January 31, 2003

Tape Number	Side A	Side B	Meter #
2	X		13.7-16.6
Committee Clerk Signature <i>Mickie Schmidt</i> 2-18-03			

Minutes:

TAPE 2; SIDE A:

(13.6) REP. GLEN FROSETH: Let's open the hearing and discussion on HB 1367. Should we come up with some sort of an amendment.

(13.9) REP. MARY EKSTROM: I can't support this bill. (explains her reasons)

(14.6) REP. WILLIAM KRETSCHMAR: I MOVE A DO NOT PASS.

(15.4) REP. MARY EKSTROM: I SECOND IT.

(15.5) REP. GLEN FROSETH: Any discussion? We'll follow this, if it's turned over on the floor, we will probably have to consider an amendment. ?

(16.6) REP. ALON WIELAND: I don't think that the counties ought to be in the banking business. I would support the do not pass.

(16.8) REP. GLEN FROSETH: I'll have the clerk take the Roll Call Vote for a Do Not Pass.

12-y; 1-n; 1-absent; Carrier; Rep. Johnson.

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10/3/03
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FISCAL NOTE
Requested by Legislative Council
01/17/2003

Bill/Resolution No.: HB 1367

1A. 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.*

	2001-2003 Biennium		2003-2005 Biennium		2005-2007 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

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

2001-2003 Biennium			2003-2005 Biennium			2005-2007 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

2. Narrative: *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

HB 1367 reduces the interest rate on delinquent property taxes from 12% to 8%. A 2001 survey conducted by the Tax Department showed uncollected taxes in 52 counties (Cass County did not respond) for 1996 through 2000 totaled \$175,686,000. Interest on that amount at 12% would be approx. \$21,082,000 per year; at 8%, it would be approx. \$14,055,000, a reduction of \$7,027,000. There is no way to estimate how much of that would actually be collected in a biennium.

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.*

C. Appropriations: *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

Name:	Kathryn Strombeck	Agency:	Tax Dept.
Phone Number:	328-3402	Date Prepared:	01/30/2003

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10/3/03
Date

30558.0100
Title.

Prepared by the Office of State Tax
Commissioner
January 31, 2003

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1367

Page 1, line 1, after "57-20-01" Insert "57-20-22."

Page 1, after line 20, Insert:

SECTION 2. 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 other fund as the county commissioners may direct, except penalties and interest collected on the following items:

1. Taxes and parts of taxes due to townships, cities, school districts, and park districts; and
2. 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 taxes or assessments.

Page 1, line 21, replace "2" with "3"

Page 2, line 9, replace "3" with "4"

Renumber accordingly

Deanna Hallquist
Operator's Signature

10/3/03
Date

Date: 1-31-03

Roll Call Vote #: 2

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1367

House _____ "POLITICAL SUBDIVISION" _____ Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Not Pass

Motion Made By _____ Seconded By _____

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. Niemeier	✓				
Sally M. Sandvig	✓				
Vonnie Pietsch	✓				

Total (Yes) 12 No 1

Absent 1

Floor Assignment Rep Johnson

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

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10/3/03
Date

REPORT OF STANDING COMMITTEE (410)
February 6, 2003 5:09 p.m.

Module No: HR-23-1922
Carrier: N. Johnson
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE
HB 1367: Political Subdivisions Committee (Rep. Froseth, Chairman) recommends DO
NOT PASS (12 YEAS, 1 NAY, 1 ABSENT AND NOT VOTING). HB 1367 was placed
on the Eleventh order on the calendar.

(2) DESK, (3) COMM

Page No. 1

HR-23-1922

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2003 TESTIMONY

HB 1367

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#1 1-31-03

TESTIMONY
HB 1367
Representative Joyce Kingsbury

Mr. Chairman and Members of the Committee. My name is Joyce Kingsbury. I represent District 16 which is Walsh County and a small part of Pembina County.

NDCC 57-20-01 covers real and personal property taxes, when due and delinquent and sets penalties. HB 1367 changes the penalty from three percent to two percent on each of the four due dates the first year, and the simple interest rate of twelve percent is changed to eight percent per annum upon the principal of the unpaid taxes and must be charged until the taxes and penalties are paid.

When the second installment of real estate taxes become delinquent after October 15th, and if not paid on or before that date, becomes subject to a penalty of four percent.

I've been told this interest rate of twelve percent was put in place in the 80's when interest rates were high, and one could invest money and skip paying taxes for a couple years. With interest rates as low as we have now, a twelve percent rate seems excessive.

I hope you will give favorable consideration to the changes in this bill.

Deanna Hall
Operator's Signature

10/3/03
Date

Delinquent Property Tax Interest Schedule

Interest on 1998 tax, penalty, and costs if paid in 2003

2003	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	0.3603	0.3705	0.3797	0.3899	0.3998	0.4100	0.4198	0.4300	0.4402	0.4501	0.4603	0.4701
2	0.3607	0.3708	0.3801	0.3902	0.4001	0.4103	0.4202	0.4304	0.4405	0.4504	0.4606	0.4705
3	0.3610	0.3712	0.3804	0.3906	0.4004	0.4106	0.4205	0.4307	0.4409	0.4507	0.4609	0.4708
4	0.3613	0.3715	0.3807	0.3909	0.4008	0.4110	0.4208	0.4310	0.4412	0.4511	0.4613	0.4711
5	0.3616	0.3718	0.3810	0.3912	0.4011	0.4113	0.4212	0.4313	0.4415	0.4514	0.4616	0.4715
6	0.3620	0.3722	0.3814	0.3916	0.4014	0.4116	0.4215	0.4317	0.4419	0.4517	0.4619	0.4718
7	0.3623	0.3725	0.3817	0.3919	0.4018	0.4119	0.4218	0.4320	0.4422	0.4521	0.4622	0.4721
8	0.3626	0.3728	0.3820	0.3922	0.4021	0.4123	0.4221	0.4323	0.4425	0.4524	0.4626	0.4724
9	0.3630	0.3732	0.3824	0.3925	0.4024	0.4126	0.4225	0.4327	0.4428	0.4527	0.4629	0.4728
10	0.3633	0.3735	0.3827	0.3929	0.4027	0.4129	0.4228	0.4330	0.4432	0.4530	0.4632	0.4731
11	0.3636	0.3738	0.3830	0.3932	0.4031	0.4133	0.4231	0.4333	0.4435	0.4534	0.4636	0.4734
12	0.3639	0.3741	0.3833	0.3935	0.4034	0.4136	0.4235	0.4336	0.4438	0.4537	0.4639	0.4738
13	0.3643	0.3745	0.3837	0.3939	0.4037	0.4139	0.4238	0.4340	0.4442	0.4540	0.4642	0.4741
14	0.3646	0.3748	0.3840	0.3942	0.4041	0.4142	0.4241	0.4343	0.4445	0.4544	0.4645	0.4744
15	0.3649	0.3751	0.3843	0.3945	0.4044	0.4146	0.4244	0.4346	0.4448	0.4547	0.4649	0.4747
16	0.3653	0.3755	0.3847	0.3948	0.4047	0.4149	0.4248	0.4350	0.4452	0.4550	0.4652	0.4751
17	0.3656	0.3758	0.3850	0.3952	0.4050	0.4152	0.4251	0.4353	0.4455	0.4553	0.4655	0.4754
18	0.3659	0.3761	0.3853	0.3955	0.4054	0.4156	0.4254	0.4356	0.4458	0.4557	0.4659	0.4757
19	0.3662	0.3764	0.3856	0.3958	0.4057	0.4159	0.4258	0.4359	0.4461	0.4560	0.4662	0.4761
20	0.3666	0.3768	0.3860	0.3962	0.4060	0.4162	0.4261	0.4363	0.4465	0.4563	0.4665	0.4764
21	0.3669	0.3771	0.3863	0.3965	0.4064	0.4165	0.4264	0.4366	0.4468	0.4567	0.4668	0.4767
22	0.3672	0.3774	0.3866	0.3968	0.4067	0.4169	0.4267	0.4369	0.4471	0.4570	0.4672	0.4770
23	0.3676	0.3778	0.3870	0.3972	0.4070	0.4172	0.4271	0.4373	0.4475	0.4573	0.4675	0.4774
24	0.3679	0.3781	0.3873	0.3975	0.4073	0.4175	0.4274	0.4376	0.4478	0.4576	0.4678	0.4777
25	0.3682	0.3784	0.3876	0.3978	0.4077	0.4179	0.4277	0.4379	0.4481	0.4580	0.4682	0.4780
26	0.3685	0.3787	0.3879	0.3981	0.4080	0.4182	0.4281	0.4382	0.4484	0.4583	0.4685	0.4784
27	0.3689	0.3791	0.3883	0.3985	0.4083	0.4185	0.4284	0.4386	0.4488	0.4586	0.4688	0.4787
28	0.3692	0.3794	0.3886	0.3988	0.4087	0.4188	0.4287	0.4389	0.4491	0.4590	0.4692	0.4790
29	0.3695		0.3889	0.3991	0.4090	0.4192	0.4290	0.4392	0.4494	0.4593	0.4695	0.4793
30	0.3699		0.3893	0.3995	0.4093	0.4195	0.4294	0.4396	0.4498	0.4596	0.4698	0.4797
31	0.3702		0.3896		0.4096		0.4297	0.4399		0.4599		0.4800

NOTE: Penalty must be calculated separately. Penalty is applied to the amount of tax that is delinquent the first year.
Penalty = 12% on the first installment, 6% on the second installment.

P-1

Interest
rate if a
1998 tax
was paid
10-31-03

Prepared by:
ND Tax Dept.
11/20/2002
24838

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10/3/03
Date

#2

1-31-03

**TESTIMONY TO THE
HOUSE POLITICAL SUB COMMITTEE**
Prepared by Kevin J. Glatt, Burleigh County Auditor

OPPOSING HOUSE BILL 1367

On behalf of the County of Burleigh and the ND County Auditor's Association I would like to express opposition to this proposal to reduce the interest rate on delinquent property taxes.

The present interest rate for delinquent taxes encourages the timely payment of property taxes. To reduce the interest rate will provide a disincentive to pay property when due. Delinquent taxes may create cash flow problems for political subdivisions.

The present rate (12%) includes penalties and is comparable to the 12% the State of ND charges for late of State Income Tax and is less than the IRS penalty and interest assessment for late of Federal Income Tax.

**BURLEIGH COUNTY
DELINQUENT TAXES
TAX YEAR 1998**

	<u># Parcels</u>	<u>\$ Amount</u>
Farmland	44 (30%)	\$21,596 (14%)
Residential	49 (35%)	\$69,151 (45%)
Commercial	49 (35%)	\$63,106 (41%)

Thank You.

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1-31-03

#3

House Bill 1367

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 opposition to House Bill 1367

House Bill 1367 lowers the penalty and interest on delinquent property taxes from the current rate of 12% to 8%. There are two reasons why we should charge penalty and interest on unpaid taxes.

The number one reason we charge penalty and interest on unpaid taxes is to encourage property owners to pay their taxes within the due dates established by the Legislature. The Legislature went even further, they authorized a discount for early payment of taxes of 5%. It is the combination of these two incentives, a carrot on one hand, and a stick on the other, that keeps our delinquency rate low. In Cass County, of the \$140 million in taxes billed out for the 2001 tax year, only \$2.8 million of this was unpaid as of December 31, 2002, or approximately 2%. The combination of the carrot, the 5% discount on early payment, and the stick, 12% penalty on the unpaid tax, is working.

Who lets their taxes become delinquent? The following chart shows the property by class that is delinquent in Cass County for the 1998 through 2000 tax years.

By number of properties

	1998	1999	2000	Total
Commercial	39	66	116	221
Farm	11	33	53	97
Residential	186	325	516	1027
Commercial	17%	16%	17%	16%
Farm	5%	8%	8%	7%
Residential	79%	77%	75%	76%

By dollars of uncollected tax

	1998	1999	2000	Total
Commercial	125,040	188,211	1,009,322	1,322,574
Farm	11,361	35,431	53,618	100,410
Residential	190,225	341,910	589,212	1,121,347
Commercial	38%	33%	61%	52%
Farm	3%	6%	3%	4%
Residential	58%	60%	36%	44%

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#4

1-31-03

HB 1367

Chairman Froseth and members of the House Political Subdivisions Committee

I am Jim Heinrich, McIntosh County Treasurer, from Ashley, ND and also President of the ND Treasurers Association. I am here representing the Treasurers Association to testify in opposition to HB 1367.

HB 1367 lowers the penalty and interest rate on delinquent property taxes from the current rate of 12% to 8%.

We feel that the present system is working well and if the rate is changed it would put the counties into the banking business, which we cannot afford to do. The current rate is inline with lending institutions that borrow money on unsecured loans and inline with rates that credit card companies charge.

County treasurers throughout this state have always reported that a good percentage of their delinquent property taxes are paid before they become one year delinquent. On a state wide poll taken by the Treasurers Association, it was reported that between 85% to 90% of our taxpayers take advantage of the 5% discount allowed if paid by February 15, another 5% to 10% are paid before the interest jump on October 15, this leaves less then 5% delinquent taxes after the current year. The current penalty rate encourages taxpayers to pay on time. We fear that if the penalty rate is lowered, taxpayers will put off paying taxes and the delinquents will go up, meaning less money will be collected, less money will be apportioned, and counties, cities, schools, townships, parks, and all the other entities will have to do with less.

Another concern we have is that these delinquent taxes may never get paid, and may eventually become county property, then counties might have to levy a deficiency mill to make up the lost revenue, which would mean higher taxes for the taxpayers that are already paying their taxes.

Under the current law, taxpayers have more then one option to pay taxes, they can pay before February 15 and take advantage of a 5% discount, or they can pay in two installments, the first one due by March 2nd, the second one by October 15, by doing this they forfeit the discount but do not pay a penalty or they can make payments of a least 10% of the principle, they will be charged interest on the unpaid principle.

The Treasurers Association feels that the penalty and interest rates that are in place now are working and working well and we urge this committee to give HB 1367 a DO NOT PASS recommendation.

Thank you

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10/3/03

1-31-03

#5

HOUSE POLITICAL SUBDIVISIONS COMMITTEE

January 31, 2003

Testimony of Marcy Dickerson, State Supervisor of Assessments

HOUSE BILL NO. 1367

Mr. Chairman, Members of the Committee, for the record my name is Marcy Dickerson and I am employed by the State Tax Commissioner as State Supervisor of Assessments.

I have no comments on HB 1367, but I want to propose an amendment (attached). This is merely a matter of housekeeping, but it fits nicely in this bill because it also applies to chapter 57-20.

The proposed amendment to section 57-20-22 adds the language "or tax liens against the property" to the section covering disposition of penalty and interest. A major legislative revision in 1999 replaced certificates of tax sale with tax liens. In 2001, legislation was enacted to update certain provisions that had been missed in 1999. This is a similar situation. We are not asking you to remove language relating to certificates of sale at this time, because certificates of sale for 1998 taxes still exist. We just want to update section 57-20-22 to include interest on tax liens.

This concludes my prepared testimony. I will be happy to try to answer any questions you may have.

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