



---

## TAXATION COMMITTEE

Wednesday, March 27, 2024  
Roughrider Room, State Capitol  
Bismarck, North Dakota

9:30 a.m. Call to order  
Roll call  
Consideration of the minutes of the February 6, 2024, meeting

### AGRICULTURAL COMMODITY STORAGE STRUCTURE PROPERTY TAX EXEMPTION STUDY

9:35 a.m. Presentation by the Legislative Council staff of a [memorandum](#) related to the definition of agricultural property for property tax assessment purposes

9:45 a.m. [Presentation](#) by a representative of the North Dakota Association of Counties, Mr. Paul Fracassi, Tax Director, Cass County, and [Ms. Katie Paulson](#), Tax Director, McKenzie County, of an overview of the process for an assessor to change the classification of a property for property tax purposes

10:05 a.m. Comments by interested persons regarding the agricultural commodity storage structure property tax exemption study

10:15 a.m. Committee discussion

### SPECIAL ASSESSMENTS AGAINST POLITICAL SUBDIVISIONS PROPERTY STUDY

10:25 a.m. [Presentation](#) by a representative of the Tax Department of data regarding property taxes levied by a political subdivision to pay special assessments levied against property owned by the political subdivision

10:40 a.m. Presentation by a representative of the North Dakota Association of Counties, Mr. Fracassi, and Ms. Paulson, regarding the committee's study of special assessments levied against property owned by a political subdivision

10:55 a.m. Presentation by a representative of the North Dakota League of Cities regarding the committee's study of special assessments levied against property owned by a political subdivision

11:10 a.m. Presentation by Mr. Brenton Holper, City Administrator, City of Horace, regarding the committee's study of special assessments levied against property owned by a political subdivision

11:30 a.m. Presentation by Mr. Levi Bachmeier, Business Manager, West Fargo Public Schools, regarding the committee's study of special assessments levied against property owned by a political subdivision

11:50 a.m. Comments by interested persons regarding the special assessments against political subdivision property study

12:00 noon Committee discussion and directives

12:15 p.m. Recess

## **ECONOMIC DEVELOPMENT TAX INCENTIVE STUDY**

- 1:15 p.m. [Presentation](#) by Mr. Lynn Helms, Director, Department of Mineral Resources, regarding the oil and gas production outlook for the state and comments regarding the oil and gas production and oil extraction tax incentives selected for study
- 1:45 p.m. [Presentation](#) by Mr. Jason Bohrer, President and Chief Executive Officer, Lignite Energy Council, regarding the status of the coal industry in the state and the coal severance and conversion tax exemptions selected for study
- 2:15 p.m. Presentation by the Legislative Council staff of a [bill draft](#) relating to the ability of the Tax Commissioner to make disclosures regarding taxpayers receiving tax incentives
- 2:25 p.m. Comments from interested persons regarding the economic development tax incentives selected for study
- 2:40 p.m. Committee discussion and directives
- 3:00 p.m. Adjourn

**A livestream of the meeting will be available to the public at: <https://video.ndlegis.gov>.**

### **Committee Members**

Representatives: Jared Hagert (Chairman), Jason Dockter, Jim Grueneich, Patrick Hatlestad, Craig Headland, Donna Henderson, Jim Kasper, Ben Koppelman, Mike Motschenbacher, Randy A. Schobinger, Vicky Steiner

Senators: Justin Gerhardt, Jordan L. Kannianen, Randy D. Lemm, Merrill Piepkorn, Mark F. Weber

Staff Contact: Megan J. Gordon, Counsel