



## **Legislative Bill Drafts - 2015**

*NDLC meeting discussion on 7-17-2014*

BILL DRAFTS CAN BE FOUND AT:

<http://www.legis.nd.gov/assembly/63-2013/interim/interim-bill.html>.

Email your comments/questions to [blake@ndlc.org](mailto:blake@ndlc.org).

Thank you.

**15.0020.04000** Notice of an assessment increase of \$3,000 and ten percent or more by assessor, or by the township, city, county, or state board of equalization, must be given to owner. *There was some discussion about the idea of caps on valuation increases, but others said this would contradict the idea of a tax on value. A small group of volunteers is investigating.*

**15.0038.01000** Provides for safety and emergency service improvement districts and levy of special assessments against certain property of a nonprofit fee-based entity not subject to property taxes for providing law enforcement, fire and ambulance services. *This bill draft was not recommended by the interim Taxation Committee.*

**15.0039.02000** Establishes requirements for certification as an assessor and eliminates the different classifications of assessors. (Page 3, line 17) Requires 180 hours of instruction. (Page 6, line 18) *There was discussion of the importance of accurate assessments while noting that the increased training would add to city costs.*

**15.0057.03000** It is the intent of the legislative assembly that the earnings of the legacy fund continue to accumulate as part of the principal of the fund until either oil and gas tax collections for a biennium decrease by at least 25% or the earnings for a biennium exceed 33% of the oil and gas tax collections for the biennium. *Concerns were expressed that the changes would go against the intent of the legacy fund measure voters to provide funds for needed infrastructure and improvements in 2017.*

**15.0066.01000** Replaces statutory references to mills with references to cents per thousand dollars of taxable valuation of property. Changes definition of "taxable valuation" to correspond to market value for ag and commercial and 90% of market value for residential property. Changes "levy of one mill on the taxable valuation" to "tax rate of five cents per one thousand dollars of taxable valuation" (133 page bill) *There was some concern about the loss of comparative history and whether any clarity is gained. The intent of this bill draft is to make property tax statements easier for the general public to understand.*

- 15.0067.01000** Requires approval by governing bodies over levies by unelected boards. Concerns raised by airport authorities over impact of this bill on their bonding authority. *There was support for the concept but concern about the impact on bonding authority for airports.*
- 15.0075.01000** Requires that elections seeking voter approval of political subdivision authority to increase property taxes or indebtedness must be held in conjunction with a statewide primary or general election. *There was opposition to this bill draft because of the loss of local control and the potential for increased costs of projects due to the lengthy delays in getting them approved. Could cause timing issues with elections for excess levies and result in delays for bond issue elections.*
- 15.0078.02000** A city or township that unilaterally transferred its zoning authority to the county may reacquire that authority by mutual agreement with the county board. *There was support for the idea that a city or township could get their zoning authority back either by mutual agreement with the county or by simply requesting it back.*
- 15.0095.02000** Requires governing body proposing to increase property taxes beyond the zero increase tax rate to mail a budget hearing notice to each property owner. Replaces published notice and mailed notice to those with assessment increase. Will greatly increase the number of mailed notices required. *There was a consensus that a zero growth rate was unreasonable and that a reasonable percentage growth rate should be allowed before this notice is required. There was some discussion of letting the voters decide whether individual notice is needed or if published notice is sufficient.*