



TAXATION COMMITTEE

Thursday, August 24, 2023
Room 327C, State Capitol
Bismarck, North Dakota

12:30 p.m. Call to order
Roll call
Comments by the Chairman

Presentation by the Legislative Council staff of the [Supplementary Rules of Operation and Procedure of the North Dakota Legislative Management](#)

REPORT

12:40 p.m. [Presentation](#) by Ms. Emma Cook, Community Development Liaison, Division of Community Services, Department of Commerce, regarding renaissance zone progress and a summary of reports provided by cities having a renaissance zone included in a tax increment financing district

12:55 p.m. Comments by interested persons

GENERAL INFORMATION

1:00 p.m. Presentation by Mr. Brian Kroshus, Tax Commissioner, regarding an introduction and general overview of the Tax Department

AGRICULTURAL COMMODITY STORAGE STRUCTURE PROPERTY TAX EXEMPTION STUDY

1:15 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the committee's study of the provision of a property tax exemption for elevators, warehouses, and other farm structures classified as commercial property, which are privately owned and used to store agricultural products produced by the owner or an individual related to the owner

1:25 p.m. [Presentation](#) by a representative of the Tax Department, regarding guidance provided by the Tax Department to local taxing districts related to administration of the farm structure property tax exemption under North Dakota Century Code Section 57-02-08(15), particularly related to agricultural commodity storage structures

1:40 p.m. Comments by interested persons

1:50 p.m. Committee discussion and directives

SPECIAL ASSESSMENTS AGAINST POLITICAL SUBDIVISIONS STUDY

2:00 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the committee's study of the impact of political subdivisions levying special assessments against other political subdivisions and the overall impact on taxpayers

2:10 p.m. [Presentation](#) by a representative of the Tax Department regarding property tax and special assessment data reported by the counties

2:25 p.m. Comments by interested persons

2:35 p.m. Committee discussion and directives

REPORT

- 2:45 p.m. [Presentation](#) by Ms. Shelli Myers, State Supervisor of Assessments, Tax Department, of a [statewide property tax increase report](#)
- 3:00 p.m. Comments by interested persons
- ECONOMIC DEVELOPMENT TAX INCENTIVES STUDY**
- 3:10 p.m. Presentation by the Legislative Council staff of a [background memorandum](#) on the committee's study of economic development tax incentives
- 3:20 p.m. Presentation by a representative of the Economic Development Association of North Dakota regarding the committee's study of economic development tax incentives
- 3:30 p.m. Comments by interested persons
- 3:40 p.m. Committee discussion and selection of economic development tax incentives for review during the 2023-24 interim
- 3:50 p.m. Committee discussion and directives
- 4:00 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: Jordan L. Kannianen, Doug Larsen, Randy D. Lemm, Merrill Piepkorn, Mark F. Weber

Staff Contact: Megan J. Gordon, Counsel