

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Representative Jim Braden at  
Chairperson

9:00 a.m./~~xxx~~ on February 7, 1983 in room 519-S of the Capitol.

All members were present except: Representative Spaniol who was excused.

Committee staff present:

Wayne Morris, Research Department  
Tom Severn, Research Department  
Don Hayward, Revisor of Statutes' Office  
Nancy Wolff, Secretary to the Committee

Conferees appearing before the committee:

The meeting was called to order by the Chairman who requested that Representative Vancrum give the subcommittee report on HB 2011 which would provide that the three-year grace period prior to the forced sale of property for delinquent taxes be reduced for all property other than homestead property.

Representative Vancrum made a motion to amend HB 2011 to make taxes due on real estate, other than on homestead property, due within two years or the property will be subject to forced sale and to cause the county treasurer to apportion and credit the appropriate fund of the county and every other taxing subdivision of the county with its proportionate share of interest received pursuant to the legislation. Representative Lowther seconded the motion. (Attachment I)

Representative King made a substitute motion that HB 2011 be amended to allow the county treasurer to apportion and credit the appropriate fund of the county and every other taxing subdivision of the county with its proportionate share of interest received pursuant to the legislation Representative Rolfs seconded the motion.

Representative King subsequently withdrew the substitute motion to amend and Representative Rolfs withdrew the second.

Representative King made a substitute motion to leave the time limit at one year on delinquent taxes but to tie the one-year time frame to property that has special assessments only, other than homestead property, and to allow the county treasurer to apportion and credit the appropriate fund of the county and every other taxing subdivision of the county with its proportionate share of interest received under this legislation. Representative Crowell seconded the motion. Motion failed.

Representative Leach made a substitute motion to change the time limit from one year on delinquent taxes to two years. Representative V. Miller seconded the motion. Motion failed.

Representative R. Frey made a substitute motion that whenever the total aggregate assessed delinquent taxes for the entire county is less than \$10,000.00 it would be discretionary on the part of the County Commissioners to require a tax foreclosure action by the County Attorney. Seconded by Representative Rolfs.

Representative Frey subsequently withdrew the substitute motion and Representative Rolfs concurred to withdraw the second.

The Chairman then called for the vote on the original motion to amend HB 2011. The motion carried.

Representative Schmidt made a motion that the interest derived from this legislation be credited to the general fund of the counties and the general funds of every other taxing subdivision. Representative Frey seconded the motion.

Representative Rolfs made a substitute motion that HB 2011 be reported favorably as amended and Representative Vancrum seconded the motion. Motion carried.

The committee then took up discussion on HB 2042 which repeals the property tax exemption for farm machinery and equipment, beginning in 1983.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 519-S, Statehouse, at 9:00 a.m./~~p.m.~~ on February 7, 19 83

Representative Jarchow made a motion that HB 2042 be reported favorably and Representative Turnquist seconded the motion.

Representative Vancrum made a substitute motion to include business aircraft in the bill and report the bill favorably for passage. Representative Rolfs seconded the motion.

Representative Vancrum subsequently withdrew the motion and Representative Rolfs agreed to withdraw the second.

Representative Vancrum made a substitute motion to amend HB 2042 to include business aircraft. Representative Rolfs seconded the motion. Motion failed.

Representative Barkis made a substitute motion to table the bill and Representative Lowther seconded the motion.

The Chairman made the statement that he strongly disagreed with the motion to table the bill and felt that the bill should be reported out of the committee either adversely or favorably. A number of the members of the committee then expressed a desire to debate the motion. Representative Rolfs issued a point of order and stated that a motion to table a bill is non-debateable and the Chairman agreed. Representative Lowther challenged the Chair. A vote was taken to see if the ruling of the Chair would be upheld. The vote sustained the Chair.

The vote on the motion to table was then taken and the motion to table failed.

The vote was then taken on the original motion to report HB 2042 favorable for passage. The motion failed.

Representative Leach made a motion to report HB 2042 adversely and Representative King seconded.

Representative Vancrum made a substitute motion to table the bill and Representative Lowther seconded the motion. Motion failed.

The vote was then called on the original motion to report HB 2042 adversely. Motion carried.

The Chairman then asked for discussion and action on HB 2048 which would repeal the exemption on business aircraft beginning in the 1983 tax year.

Representative V. Miller made a motion that HB 2048 be reported favorable for passage and Representative Aylward seconded the motion. The motion failed.

Representative Rolfs made a motion that HB 2048 be reported adversely for passage and Representative Erne seconded the motion. Motion carried.

The meeting was adjourned.



## Proposed amendment to HB 2011

On page 1, in line 26, by striking "one year" and inserting "two years"; in line 31, by striking "one year" and inserting "two years";

On page 2, after line 54, by inserting a new subsection to read as follows:

"(d) The county treasurer shall apportion and credit the appropriate fund of the county and every other taxing subdivision of the county with its proportionate share of interest received pursuant to this section."

Also, on page 2, in line 59, by striking "first" and inserting "second";