	Approved April 22, 1983
	Date
MINUTES OF THE <u>SENATE</u> COMMITTEE ON _	ASSESSMENT AND TAXATION
The meeting was called to order bySen	ator Paul "Bud" Burke at Chairperson
11:00 a.m./p.m. onMarch 18	
All members were present except	

Committee staff present: Don Hayward, Revisor's Office Tom Severn, Research Department Wayne Morris, Research Department

Conferees appearing before the committee:

The committee considered HB 2036 and HB 2037.

The chairman called on Wayne Morris to explain these proposals which were necessary as a result of passage of 1982 SB 832. He said HB 2036 enacts a section prescribing penalties for the late filing of oil and gas property tax assessment statements. He said the bill is necessary because the statute was inadvertently repealed with enactment of SB 832.

Senator Mulich moved and Senator Thiessen seconded a motion to report HB 2036 favorable for passage. The motion carried.

Wayne said HB 2037 pertains to the apportionment of assessed valuation among several owners of land when the land has been divided into tracts after it has been assessed for property taxes. The amendment requires that when the owner of the land petitions for the apportionment of value that written notice be mailed to the other owners at their respective addresses.

Senator Ehrlich moved and Senator Thiessen seconded a motion to report HB 2037 favorable for passage. The motion passed.

The committee considered HB 2011 which pertains to the redemption period for real estate sold for delinquent taxes.

Senator Ehrlich moved and Senator Allen seconded a motion to report HB 2011 adversely.

Senator Johnston made a substitute motion to strike Section (d) from HB 2011. Senator Kerr seconded the motion and the motion passed.

Senator Johnston made a conceptual motion that the redemption period would only apply to unimproved property except for improvements funded by special assessments. Senator Chaney seconded the motion and the motion failed.

Senator Ehrlich moved and Senator Kerr seconded a motion to report HB 2011 as amended adversely. The motion passed.

The committee discussed HB 2016 which gives local units of government the authority to increase their levy limitations to make up for the loss in revenue from exempting business aircraft and farm machinery. The chairman said it might be best to wait until HB 2054 passes to clean up the conflict which exists now.

The chairman adjourned the meeting at 11:35 a.m. The next committee meeting will be at 11 a.m. on Monday, March 21, in Room 526-S.

## ASSESSMENT AND TAXATION

## OBSERVERS (PLEASE PRINT)

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	Pam Costinger	534 S. Rivercion		
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