

**2013 HOUSE FINANCE AND TAXATION**

**HB 1290**

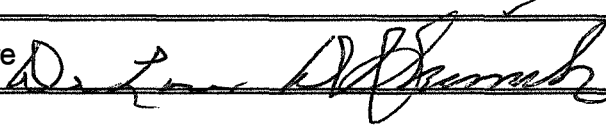
# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
January 30, 2013  
Job # 17990

☐ Conference Committee

Committee Clerk Signature



### Explanation or reason for introduction of bill/resolution:

A Bill relating to property tax levy dollar increase limitations.

### Minutes:

*Attached testimony #1*

**Chairman Belter:** Opened hearing on HB 1290.

**Representative Kasper:** Introduced bill. 1290 deals with property tax reform. Voters want property tax reform and are a key item on their agenda. They want the legislature to do something about property tax increases and we don't act in the next election another Measure #2 where the state of ND will be paying 100% of the property taxes across our state. Rep. A. Looyesen property taxes are levied by the local taxing authorities. The cities, schools, the park boards and the counties. Those bodies are elected at the local level and they have budgets and they are derived from property taxes. I do not know how a mill is calculated. The people of ND care about the fact that their property taxes are continuing to go up. We had nothing to do with mill levies or local budgets or the assessed values. Our laws simply say all property needs to be assessed fairly and honestly across the state of ND. There is finger pointing across the board and our citizens are angry and nothing seems to be getting done except one thing. Property taxes are going up. There is a demand from our citizens we do something about it. I testified on one yesterday about some property tax relief whereby the state would step up and provide more dollars from the state general fund to the political subdivisions to help reduce the costs of the property taxes to the citizens of ND. The governor has his bill pending which is going to provide property tax relief through the education formula. That is not reform. If we send forth dollars from this general fund to reduce property taxes of our citizens. That still has nothing to do with whether or not the budgets on the local level are going to go up or not. The local entities are going to decide what their budget is and they are going to decide how much money is spent and then they are going to levy the property tax and the people are going to pay. This bill is the reform part of property tax because we are saying that the budgets of the political subdivisions at the local level cannot be increased from the previous budget in dollars by more than 3% over the previous budget. If there is new development in the taxing area or if there is property that comes off tax relief such as a Renaissance zone or a new housing development where some of the homes were given a couple years of property tax relief or where the city made a deal through a TIF financing or whatever where they

deferred property taxes on a development for a number of year, this bill allows for those properties to not be prohibited in the 3% growth so all those new taxing dollars that come in will be able to be used in addition to the growth of 3% on the previous budget. If local taxing entities believe they cannot live with that 3% increase plus the new growth coming in from taxing areas they can go to the vote of the people. Our people have got to begin to speak for what they want for government services. Discussed the fact Fargo has built schools and did not have the people vote on them. This bill is going to focus the local taxing entity to look at their budgets and pay attention and if they can make the case to the people that they need more dollars they can go to a vote and the people of their taxing entity can say yes you can have more money or they can say no you must live within your means.

**Chairman Belter:** Further testimony in support of 1290?

**Sandy Clark, North Dakota Taxpayers Association:** (See attached testimony #1.)  
11:21-17:26

**Vice Chairman Headland:** Does this bill allow for new property to be added to the current budget?

**Sandy Clark:** I thought it was in here.

**Vice Chairman Headland:** Do you believe we should allow all new property to be added? When we exempt property for economic development reasons we are always told that this new property wealth should help the rest of the taxpayers should be applied to the existing property, but it never seems to work that way.

**Sandy Clark:** I agree with your comment. This bill forces some additional thought process. It will force local boards to think more thoroughly through this and may not be so easy to give everybody the property tax exemptions and those sorts of things that seem to be very easy to come by today. When they are awarded as property tax exemptions everybody else pays the bill.

**Chairman Belter:** Any other testimony in support?

Any opposition to 1290?

**Brian Dick, Superintendent of Hazelton-Moffit and Underwood School District:** I am here in opposition. You have been setting mill levies for school districts since you got involved in a mill levy reduction grant you have given school districts money for property tax relief and depending on where you were at that is the amount of relief you got. In both districts we did increase more than 3% this last year. With that increase we are still deficit spending this year because we have a decrease in the number of students this year. The amount of state aid has decreased greatly the last couple of years because of the decrease in the amount of students that we have. Our teachers have seen a decrease in their pay due to the 2% increase in TFFR and also the increase in taxes that went up January 1. In Underwood we did have an increase of more than 3% and that is because of the way the mill levy was put into place and looking forward and realizing there is probably another

round of mill levy by down we want to be at the most mills we can. The message you are sending is that school districts get that mill levy as high as you can because it is going to benefit you long term to get that mill levy buy down. As far as decreasing our authority, since I have been a superintendent for six years we have seen that authority decrease for our school board. It used to be 12% of 185 mills we had the authority to increase and now it is 12% of 110 mills and as we go forward it may well be percentages.

**Chairman Belter:** Any other opposition to 1290? Marcy, could you clarify for the committee the question about new properties?

**Marcy Dickerson, State Supervisor of Assessments:** New buildings and structures are defined as improvements so it wouldn't be just improvements like painting your house. It would be any new structures put on property. What I don't see in the section is there is no reference to any annexed property. Assuming you are a city and you annex property from the townships surrounding when improvements to property have been made which we not taxable the previous year etc. but it doesn't say anything when there is new real property in the district that was not there in the previous year and that could be an important issue. On line 19 it says when the property tax exemption in the previous taxable year which has been reduced and no longer exists you don't seem to have anything there for property that has been annexed out of the township. That could also apply to school districts if the lines have changed or any condition where the actual real estate itself has gone in or out of a district so I think that those things should be addressed if this bill is considered to go forward.

**Representative Drovdal:** On the back page line 20-22 wouldn't that address annexed property in new districts?

**Marcy Dickerson:** Yes it does say applied to property or improvements to property so in that case property that was not taxed would include anything that had been annexed in. A mill is a tenth of a cent. Multiple it by .001 .

**Representative Froseth:** This could result in more than a 3% increase especially where there is rapid development.

**Marcy Dickerson:** That is absolutely right.

**Chairman Belter:** Any other neutral

Hearing closed.

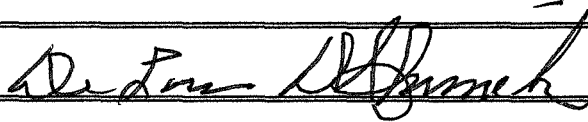
# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
February 5, 2013  
Job # 17990

☐ Conference Committee

Committee Clerk Signature



**Minutes:**

*Attached amendments #1 and bill #2.*

**Chairman Belter** reopened the hearing on HB 1290.

**Representative Kasper:** Distributed proposed amendments. See attached amendments #1 and the red and green version of the bill testimony #2. This is the bill that caps the budgets to no greater than 3% over the previous year's budget in real dollars. I had certain exemptions in my cap and I would like to read what is left. He went over the new proposed exemptions on the bill. On line 26 we had forgotten that it says this section could not be superseded under a county or city home rule authority so we are adding that in as an amendment so we don't have a loop hole through the home rule charter.

**Representative Zaiser:** How do you factor in growth when you are determining what percentage a political subdivision can grow by?

**Representative Kasper:** Let's take Bismarck, right now we know where the property taxes are levied on am the properties here so next year you have a new subdivision that started and there is new property which is going to have property taxes; that is new growth. If you have a place downtown where there is an open lot and now somebody put an apartment house or a condo on it; that is new growth.

**Representative Zaiser:** It is actual property tax valuation increases?

**Representative Kasper:** It is something that was built on the property that grew the value.

**Representative Marie Strinden:** Do we have to worry about the counties evaluating on property much bigger now than they can only raise mill levies 3%?

**Representative Kasper:** This has nothing to do with the mill levies or the assessed value. There is another bill that does that. I have tried that for the three previous sessions and I found it doesn't work because assessed values go up and now you are trying artificially cap something that you have no control over and you don't know where it is going. It is time to stop the games. They are doing the assessed valuations based upon the state law that we have in effect so they had to assess as equally as possible. We are the ones getting blamed for the increased, the Legislature. The only way I think we have to cap the political

subdivisions budget. If the local entity wishes to raise their budget they have to go to a vote of the people. Now we do have local control because the people are now going to be involved in that decision.

**Representative Marie Strinden:** You said that it has to be 60% vote of the people. Are the 60% rather than simple majority from another place in statute or is that just with this bill?

**Representative Kasper:** It is with this bill.

**Chairman Belter:** When you use the term "taxing districts" what does that all entail?

**Representative Kasper:** It includes cities, parks, school boards and counties; from what I understand.

**Chairman Belter:** Did you include townships in this?

**Representative Kasper:** I don't think so. We can find out.

Hearing closed.

# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
February 11, 2013  
Job #18695

☐ Conference Committee

Committee Clerk Signature

*Mary Bruckner*

### Explanation or reason for introduction of bill/resolution:

A Bill relating to property tax levy dollar increase limitations.

### Minutes:

**Chairman Belter:** These are the Kasper amendments 3001?

**Representative Drovdal:** Made a motion to approve the 3001 amendments.

**Representative Klein:** Seconded.

**Chairman Belter:** Any discussion?

**Representative Drovdal:** I think the amendments just bring in home rule charter so everybody in North Dakota would be under the same rules as far as limitation on property tax of 3% in dollars with the exception that new additions could be added, voted by constituents, and new valuations would all be added with the 60% on there.

**Chairman Belter:** The 3001 amendments are actually amending the original 3000 bill and the 3001 is the mark up after the amendments, correct?

**Representative Kelsh:** They also remove those other exemptions on line 14 through 19 on page three.

**Chairman Belter:** That's correct.

### VOICE VOTE: MOTION CARRIED.

**Chairman Belter:** What are your wishes on 1290? I believe all taxing districts are covered under this bill. I don't see any carve outs.

**Representative Trottier:** In my notes I have about the annexed property. Marcy had brought up that the original doesn't address annexed property or property that the annexation is removed on line 20 page two. Maybe that does address it.

**Chairman Belter:** Yes, I believe lines 22 and 23 take that into account. Are we all comfortable that it will include any newly acquired properties that are annexed in? Maybe we should put this on hold before we act on it to get that clarified.



# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
February 11, 2013  
Job #18705

☐ Conference Committee

Committee Clerk Signature

*Mary Bucken*

### Explanation or reason for introduction of bill/resolution:

A Bill relating to property tax levy dollar increase limitations.

### Minutes:

**Chairman Belter:** Does this bill include property that may have gotten annexed to a taxing district?

**Marcy Dickerson, State Supervisor of Assessments:** It talks about improvements that were not taxable in the previous year but if a piece of property was just annexed from a township to a city I don't know if that would automatically be covered here or if you need to put some kind of language in about that; not necessarily improvements but say a large tract of land got annexed into the city.

**Chairman Belter:** From your perspective this needs clarification?

**Marcy Dickerson:** Yes. You have exceptions here but I think that needs to be an exception also because I don't think that exceptions a, b, and c are broad enough to include if property were annexed in and you would want to if the property is now in your taxing district you want to tax it.

**Vice Chairman Headland:** Are you familiar with Representative Owens' bill because he has similar language that I'm wondering if it works better.

**Marcy Dickerson:** I've seen a few of Representative Owens' bills so I'm not sure which one you are talking about.

**Vice Chairman Headland:** In the property tax bills. I thought it was just worded better.

**Marcy Dickerson:** In my opinion this could use that added in. If you have an annexation you could have a substantial amount of real property that you wouldn't want to be limited and not subject to taxation because of this limit. This has just to do with the rent and showing how the renters income requirements are set out on there.

**Representative Owens:** In my bill she outlined the same thing that was in mine. I don't have anything dealing with new annexation either. It talks about a taxable improvement, property tax exempt previous year that is no longer exempt, and then it talks about tax exemptions prior year and levied in dollars previous. It also talks about temporary mill levies.

**Marcy Dickerson:** All of those are fine but I don't think any of them cover the situation that I am describing where an amount of real property that is just land and doesn't have improvements on it is now in your taxing district then I wouldn't want to see that held down by the restriction that limits the amount they can levy. There might be a substantial amount of land tax due on that property and you wouldn't be able to do it unless something is added there.

**Representative Owens:** One says this doesn't include new annexed property on my bill so would it include the annexed issue if it doesn't add the word "or property that has been added to the taxing district?"

**Marcy Dickerson:** I think that would cover it because it doesn't just talk about improvements it talks about property and I think in your bill that covers it.

**Vice Chairman Headland:** That's what I was referring to so we'll just have to decide how we are going to move forward.

**Chairman Belter:** Any further questions on 1290?

# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
February 12, 2013  
Job #18767 and #18842

☐ Conference Committee

Committee Clerk Signature

*Mary Bruckner*

### Explanation or reason for introduction of bill/resolution:

A Bill relating to property tax levy dollar increase limitations.

### Minutes:

**Chairman Belter:** The 3001 is the last amendment. Are there any other questions?

**Vice Chairman Headland:** I'd like to further amend HB 1290 in the caps portion and add D and add the language.

**Representative Owens:** I think it might be better if you look at page 7 lines 21-24 on the original bill 1465 and if you just replace paragraph A completely with that A. They both establish an exception to the 3% limit but one includes the addition of annexed property which was what March was saying was left out.

**Vice Chairman Headland:** Works for me.

**Representative Drovdal:** What are the line numbers on page 7 again?

**Representative Owens:** 21-24

**Chairman Belter:** John, would you like to turn on the microphone and join us?

**Vice Chairman Headland:** Informed John Walstad of what the changes would be as discussed above.

**John Walstad, Legal Counsel:** That will work. This one will handle annexation and this one will not.

New recording for same day after discussing another bill:

**Vice Chairman Headland:** Made a motion to further amend with the 03002 amendment.

**Representative Klein: Seconded.**

**Chairman Belter:** Any discussion?

**VOICE VOTE: MOTION CARRIED.**

**Chairman Belter:** What are your wishes on 1290?

**Representative Drovdal: Made a motion for a Do Pass As Amended.**

**Representative Hatlestad: Seconded.**

**ROLL CALL VOTE: 10 YES 3 NO 1 ABSENT**

**Representative Hatlestad will carry this bill.**

# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
February 20, 2013  
Job #19279

☐ Conference Committee

Committee Clerk Signature

*Mary Bruckner*

### Explanation or reason for introduction of bill/resolution:

A Bill relating to property tax levy dollar increase limitations.

### Minutes:

*Attached amendments #1.*

**Chairman Belter:** I need a motion to reconsider our actions.

**Vice Chairman Headland:** Made a motion to reconsider our actions whereby we passed HB 1290.

**Representative Klein:** Seconded.

**VOICE VOTE: MOTION CARRIED.**

**Chairman Belter:** Take a look at the 4001 amendment which requires certain information to be put on the tax statement. This will also be on HB 1198 which is in appropriations now. In section 2 subsection 3 of the 4001 amendments we need to insert after pursuant write in "to section 57-20-07.2 and" then cross out the 2 and after 64 add "against the property taxes levied against the property." Vice Chairman Headland, will you read what I just said to make sure it makes sense?

**Vice Chairman Headland:** Include for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel of property paid through legislative appropriation pursuant to section 57-20-07.2 and chapter 57-64 against the property taxes levied against the property.

**Chairman Belter:** Any questions on that? This is the way John Walstad has it written in the statement of HB 1198 so I wanted to keep both of them the same.

**Vice Chairman Headland:** Made a motion to adopt the 4001 amendments.

**Representative Owens:** Seconded.

**VOICE VOTE: MOTION CARRIED.**

**Vice Chairman Headland: Made a motion to further amend the 4001 amendments as was previously stated.**

**Representative Owens: Seconded.**

**VOICE VOTE: MOTION CARRIED.**

**Chairman Belter:** We have the amended bill before us. What are your wishes?

**Vice Chairman Headland: Made a motion for a Do Pass as Amended.**

**Representative Drovdal: Seconded.**

**ROLL CALL VOTE: 10 YES 2 NO 2 ABSENT**

**Representative Hatlestad will carry this bill.**

# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
February 26, 2013  
Job #19467

☐ Conference Committee

Committee Clerk Signature

*Mary Brucher*

## Minutes:

*Attached amendments 13.0423.05001.*

**Chairman Belter:** Can I get a motion to reconsider our actions?

**Representative Drovdal:** Made a motion to reconsider our actions.

**John Walstad, Legislative Council:** There is no need to reconsider our actions. The bill you have before you now is an engrossed version. It went to the floor with two amendments on it and it was adopted so you don't want to reconsider it but just to add the additional amendment that was left out. This was approved and properly done and the amendments are now in the bill but one amendment was overlooked and needs to be added.

**Representative Drovdal:** Don't we need to reconsider to bring it back?

**John Walstad:** The floor approved the motion so it's already here.

**Chairman Belter:** We always make a motion to reconsider our action.

**John Walstad:** I don't think that would be the case this time because the committee didn't do anything wrong that has to be reconsidered. The committee adopted three amendments, two of them got to the floor and are now in the bill but one was overlooked and didn't get to the floor. All the committee needs to do now is add the additional amendment to that and send it back again.

**Representative Hatlestad:** I thought the lines were 14-19 and now it's 16-21.

**John Walstad:** The line numbers have changed because the bill is engrossed with the other amendments.

**Vice Chairman Headland:** Made a motion to adopt the 05001 amendments.

**Representative Owens:** Seconded.

**John Walstad:** The 05001 is the same as the 03001 the committee previously adopted but was not included.

**Chairman Belter:** Which one are we amending here?

**Vice Chairman Headland:** The engrossed version.

**Chairman Belter:** What's the number?

**Representative Hatlestad:** 5001.

**John Walstad:** The bill that is amended here is the engrossed bill which should be 05000.

**Chairman Belter:** We have a motion to adopt 5001 amendment. Is there any discussion?

**VOICE VOTE: MOTION CARRIED.**

**Representative Drovdal: Made a motion for a Do Pass as Amended.**

**Representative Klein: Seconded.**

**ROLL CALL VOTE: 10 YES 4 NO 0 ABSENT**

**Representative Hatlestad will carry this bill.**



## **FISCAL NOTE STATEMENT**

Senate Bill or Resolution No. HB 1290

This bill or resolution appears to affect revenues, expenditures, or fiscal liability of counties, cities, school districts, or townships. However, no state agency has primary responsibility for compiling and maintaining the information necessary for the proper preparation of a fiscal note regarding this bill or resolution. Pursuant to Joint Rule 502, this statement meets the fiscal note requirement.

Becky Keller  
Senior Fiscal Analyst

VR  
2/12/13

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1290

Page 1, line 14, replace "improvements" with "a taxable improvement"

Page 1, line 14, replace "have" with "has"

Page 1, line 14, after "made" insert "or property has been added to the taxing district"

Page 1, line 14, replace "were" with "was"

Page 1, line 18, after "improvements" insert "or additional property"

Renumber accordingly

February 20, 2013

Y/K  
2/21/13  
1082

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1290

Page 1, line 2, after the semicolon insert "to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to contents of property tax statements;"

Page 1, line 14, replace "improvements" with "a taxable improvement"

Page 1, line 14, replace "have" with "has"

Page 1, line 14, after "made" insert "or property has been added to the taxing district"

Page 1, line 14, replace "were" with "was"

Page 1, line 18, after "improvements" insert "or additional property"

Page 2, after line 28, insert:

**"SECTION 2. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:
  - a. ~~Include~~ a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
  - b. ~~Include~~, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
  - c. ~~Include~~, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to section 57-20-07.2 and chapter 57-64 against the property taxes levied against the property.
2. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline."

Renumber accordingly

VR  
2/26/13

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1290

Page 2, remove lines 16 through 21

Page 2, line 28, after the underscored period insert "This section may not be superseded under city or county home rule authority."

Renumber accordingly

Date: 2-11-13  
Roll Call Vote #: 1

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☐ Do Pass ☐ Do Not Pass ☐ Amended ☒ Adopt Amendment 3001  
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Drovdal Seconded By Rep. Klein

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) \_\_\_\_\_ No \_\_\_\_\_

Absent \_\_\_\_\_

Floor Assignment \_\_\_\_\_

If the vote is on an amendment, briefly indicate intent:

Voice Vote  
Motion Carries

Date: 2-12-13  
Roll Call Vote #: 1

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☐ Do Pass ☐ Do Not Pass ☒ Amended <sup>Further</sup> ☐ Adopt Amendment  
03002

☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Headland Seconded By Rep. Klein  
Drovdal

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) \_\_\_\_\_ No \_\_\_\_\_

Absent \_\_\_\_\_

Floor Assignment \_\_\_\_\_

If the vote is on an amendment, briefly indicate intent:

Voice Vote  
Motion Carried

Date: 2-12-13  
Roll Call Vote #: 2

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☒ Do Pass ☐ Do Not Pass ☒ Amended ☐ Adopt Amendment  
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Drovdal Seconded By Rep. Hatlestad

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter	✓		Rep. Scot Kelsh		✓
Vice Chairman Craig Headland	✓		Rep. Steve Zaiser	AB	✓
Rep. Matthew Klein	✓		Rep. Jessica Haak		✓
Rep. David Drovdal	✓		Rep. Marie Strinden		✓
Rep. Glen Froseth	✓				
Rep. Mark Owens	✓				
Rep. Patrick Hatlestad	✓				
Rep. Wayne Trottier	✓				
Rep. Jason Dockter	✓				
Rep. Jim Schmidt	✓				

Total (Yes) 10 No 3

Absent 1

Floor Assignment Rep. Hatlestad

If the vote is on an amendment, briefly indicate intent:



Date: 2-20-13  
Roll Call Vote #: 1

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☐ Do Pass ☐ Do Not Pass ☐ Amended ☐ Adopt Amendment  
☐ Rerefer to Appropriations ☒ Reconsider we passed bill

Motion Made By Rep Headland Seconded By Rep Klein

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) \_\_\_\_\_ No \_\_\_\_\_

Absent \_\_\_\_\_

Floor Assignment \_\_\_\_\_

If the vote is on an amendment, briefly indicate intent:

Voice Vote

Motion Carried

Date: 2-20-13  
Roll Call Vote #: 2

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☐ Do Pass ☐ Do Not Pass ☐ Amended ☒ Adopt Amendment 4001  
+ further amend  
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Headland Seconded By Rep. Owens

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) \_\_\_\_\_ No \_\_\_\_\_

Absent \_\_\_\_\_

Floor Assignment \_\_\_\_\_

If the vote is on an amendment, briefly indicate intent:

Voice Vote  
Motion Carried.

Date: 2-20-13  
Roll Call Vote #: 3

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☐ Do Pass ☐ Do Not Pass ☒ Amended <sup>Further</sup><sub>4001</sub> ☐ Adopt Amendment  
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Headland Seconded By Rep. Owens

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) \_\_\_\_\_ No \_\_\_\_\_

Absent \_\_\_\_\_

Floor Assignment \_\_\_\_\_

If the vote is on an amendment, briefly indicate intent:

Voice Vote  
Motion Carried.

Date: 2-20-13  
Roll Call Vote #: 4

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☒ Do Pass ☐ Do Not Pass ☒ Amended ☐ Adopt Amendment  
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Headland Seconded By Rep. Drovdal

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter	✓		Rep. Scot Kelsh		✓
Vice Chairman Craig Headland	✓		Rep. Steve Zaiser	AB	
Rep. Matthew Klein	✓		Rep. Jessica Haak		
Rep. David Drovdal	✓		Rep. Marie Strinden		✓
Rep. Glen Froseth	✓				
Rep. Mark Owens	✓				
Rep. Patrick Hatlestad	✓				
Rep. Wayne Trottier	✓				
Rep. Jason Dockter	✓				
Rep. Jim Schmidt	✓				

Total (Yes) 10 No 2

Absent 2

Floor Assignment Rep. Hatlestad

If the vote is on an amendment, briefly indicate intent:

Date: 2-26-13  
Roll Call Vote #: 1

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☐ Do Pass ☐ Do Not Pass ☐ Amended ☒ Adopt Amendment

☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Headland Seconded By Rep. Owens

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) \_\_\_\_\_ No \_\_\_\_\_

Absent \_\_\_\_\_

Floor Assignment \_\_\_\_\_

If the vote is on an amendment, briefly indicate intent:

*Voice Vote*

*Motion Carried*

Date: 2-26-13  
Roll Call Vote #: 2

2013 HOUSE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 2 1290

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☒ Do Pass ☐ Do Not Pass ☒ Amended ☐ Adopt Amendment  
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Drovda Seconded By Rep. Klein

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter	✓		Rep. Scot Kelsh		✓
Vice Chairman Craig Headland	✓		Rep. Steve Zaiser		✓
Rep. Matthew Klein	✓		Rep. Jessica Haak		✓
Rep. David Drovda	✓		Rep. Marie Strinden		✓
Rep. Glen Froseth	✓				
Rep. Mark Owens	✓				
Rep. Patrick Hatlestad	✓				
Rep. Wayne Trottier	✓				
Rep. Jason Dockter	✓				
Rep. Jim Schmidt	✓				

Total (Yes) 10 No 4

Absent 0

Floor Assignment Rep. Hatlestad

If the vote is on an amendment, briefly indicate intent:



**REPORT OF STANDING COMMITTEE**

**HB 1290: Finance and Taxation Committee (Rep. Belter, Chairman)** recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (10 YEAS, 2 NAYS, 2 ABSENT AND NOT VOTING). HB 1290 was placed on the Sixth order on the calendar.

Page 1, line 2, after the semicolon insert "to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to contents of property tax statements;"

Page 1, line 14, replace "improvements" with "a taxable improvement"

Page 1, line 14, replace "have" with "has"

Page 1, line 14, after "made" insert "or property has been added to the taxing district"

Page 1, line 14, replace "were" with "was"

Page 1, line 18, after "improvements" insert "or additional property"

Page 2, after line 28, insert:

**"SECTION 2. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~
  - a. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
  - b. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
  - c. Include, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to section 57-20-07.2 and chapter 57-64 against the property taxes levied against the property.
2. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline."

Renumber accordingly

**REPORT OF STANDING COMMITTEE**

**HB 1290, as engrossed: Finance and Taxation Committee (Rep. Belter, Chairman)** recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (10 YEAS, 4 NAYS, 0 ABSENT AND NOT VOTING). Engrossed HB 1290 was placed on the Sixth order on the calendar.

Page 2, remove lines 16 through 21

Page 2, line 28, after the underscored period insert "This section may not be superseded under city or county home rule authority."

Renumber accordingly



**2013 SENATE FINANCE AND TAXATION**

**HB 1290**

# 2013 SENATE STANDING COMMITTEE MINUTES

## Senate Finance and Taxation Committee

Lewis and Clark Room, State Capitol

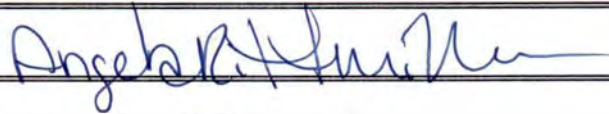
HB 1290

3/19/2013

Job Number 20158

☐ Conference Committee

Committee Clerk Signature



### Explanation or reason for introduction of bill/resolution:

A BILL for an Act to create and enact section 57-15-01.2 of the North Dakota Century Code, relating to property tax levy dollar increase limitations; to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to contents of property tax statements; and to provide an effective date.

### Minutes:

Testimony Attached

**Chairman Cook** opened the hearing on HB 1290.

**Representative Kasper** introduced HB 1290, attachment 1.

**Senator Miller** - Do you think often in the discussion about budget increases that people seem to forget that if you have a \$10,000 budget and you increase it annually by 3% that, let's say over 2 years, that isn't a 6% increase? That it compounds?

**Representative Kasper** - I don't know what people think. I do know what people tell us and what you testified earlier in your questioning and what the people are saying is we are tired of our tax bill going up. We want this legislature to take action. (6:54)

**Connie Sprynczynatyk, North Dakota League of Cities** - I have charts, these are the numbers. We have a taxable valuation survey it's at the back of the packet and it will show you the current taxable valuations survey. This is every incorporated city in every county in the state. And you talked about effective tax rate so the very last column on each page shows you the effective tax rate for residential property and the effective rate for commercial property. (See attachment 2)

**Chairman Cook** closed the hearing on HB 1290.

(Testimony 3-6 handed out after hearing.)

# 2013 SENATE STANDING COMMITTEE MINUTES

## Senate Finance and Taxation Committee

Lewis and Clark Room, State Capitol

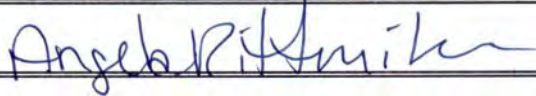
HB 1290

4/9/2013

Job Number 21016

☐ Conference Committee

Committee Clerk Signature



### Explanation or reason for introduction of bill/resolution:

A BILL for an Act to create and enact section 57-15-01.2 of the North Dakota Century Code, relating to property tax levy dollar increase limitations; to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to contents of property tax statements; and to provide an effective date.

### Minutes:

**Chairman Cook** opened discussion on HB 1290.

**Chairman Cook** - What I would like to do with HB 1290 is turn it into a study. The biggest reason for that is there is a strong desire; there are some bills around here to move social services from the county level to the state. I think part of that might happen the way it looks. That would greatly reduce county budgets. The most important thing if we were going to do that in HB 1290 is to make sure moving that expense from the county level to the state actually results in a property tax reduction. (00:58)

**Senator Dotzenrod** - We have several studies don't we that we've talked about and that we've put in bills on studying property taxes? How would this be different?

**Chairman Cook** - I think this one is more specific, language to social services moving that would be important and the issue of caps.

**Senator Dotzenrod** - What about this concept that people talked about using a percentage instead of mills? Is that is a study of some kind?

**Chairman Cook** - SCR 4030 is the bill that we passed here that would accomplish that if the voters approved it. Ultimately I don't think any of these issues are completely put to rest yet as long as we are here and as long as we have a tax bill in the committee there is going to be discussion on these issues.

**Chairman Cook** closed discussion on HB1290.

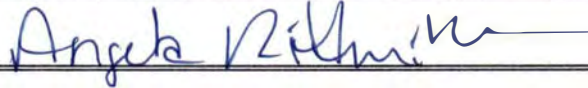
# 2013 SENATE STANDING COMMITTEE MINUTES

## Senate Finance and Taxation Committee Lewis and Clark Room, State Capitol

HB 1290  
4/10/2013  
Job Number 21064

☐ Conference Committee

Committee Clerk Signature



### Explanation or reason for introduction of bill/resolution:

A BILL for an Act to create and enact section 57-15-01.2 of the North Dakota Century Code, relating to property tax levy dollar increase limitations; to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to contents of property tax statements; and to provide an effective date.

### Minutes:

**Chairman Cook** opened discussion on HB 1290.

**Chairman Cook** - You all have the hog house amendments to it to turn it in to a study. Are you comfortable with the amendments?

**Senator Triplett** - I'll move we pass the amendments.(13.0423.06001)

Seconded by **Vice Chairman Campbell**.

### Verbal Vote on Amendment 6-0-1

**Senator Burckhard** - I'll move a **Do Pass as Amended**.

Seconded by **Senator Triplett**.

### Roll Call Vote 6-0-1

Carried by **Senator Burckhard**.

## **FISCAL NOTE STATEMENT**

Senate Bill or Resolution No. HB 1290

This bill or resolution appears to affect revenues, expenditures, or fiscal liability of counties, cities, school districts, or townships. However, no state agency has primary responsibility for compiling and maintaining the information necessary for the proper preparation of a fiscal note regarding this bill or resolution. Pursuant to Joint Rule 502, this statement meets the fiscal note requirement.

Becky Keller  
Senior Fiscal Analyst

April 9, 2013

JB  
4-10-13

**PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1290**

Page 1, line 1, after "A BILL" replace the remainder of the bill with "to provide for a legislative management study of controlling the growth in property tax levies.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1. LEGISLATIVE MANAGEMENT STUDY - CONTROLLING GROWTH OF PROPERTY TAX LEVIES.** During the 2013-14 interim, the legislative management shall consider studying controlling the growth of property tax levies, with emphasis on consideration of the following:

1. In recent years, the legislative assembly has diverted an enormous amount of state funds to benefit political subdivisions and provide property tax relief to taxpayers and an analysis should be made of whether the level of property tax relief received by taxpayers has been commensurate with the amount of state funds distributed.
2. The legislative assembly has provided for state assumption of funding for some social service functions previously funded by counties. Analysis is needed to determine the additional cost to the state of these functions in each county and compare that amount to the actual reduction in property taxes passed through to taxpayers in each county.
3. Consideration is needed of whether voter approval through referral or levy and budget restrictions should play a greater role in local taxing decisions.
4. Consideration is needed of the feasibility of establishing more restrictive statutory property tax limits to manage the growth of property taxes.

The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly."

Renumber accordingly

Date: 4-10-13  
Roll Call Vote #: 1

2013 SENATE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

Senate Finance & Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 13.0423.06001

Action Taken: ☐ Do Pass ☐ Do Not Pass ☐ Amended ☒ Adopt Amendment

☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Senator Triplett Seconded By Senator Campbell

Senators	Yes	No	Senator	Yes	No
Chairman Dwight Cook			Senator Jim Dotzenrod		
Vice Chairman Tom Campbell			Senator Connie Triplett		
Senator Joe Miller					
Senator Dave Oehlke					
Senator Randy Burckhard					

Total (Yes) 6 No 0

Absent 1

Floor Assignment \_\_\_\_\_

If the vote is on an amendment, briefly indicate intent:

Verbal vote



Date: 4-10-13  
Roll Call Vote #: 2

2013 SENATE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 1290

Senate Finance & Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken: ☒ Do Pass ☐ Do Not Pass ☒ Amended ☐ Adopt Amendment  
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Senator Burckhard Seconded By Senator Triplett

Senators	Yes	No	Senator	Yes	No
Chairman Dwight Cook	X		Senator Jim Dotzenrod	X	
Vice Chairman Tom Campbell	X		Senator Connie Triplett	X	
Senator Joe Miller	X				
Senator Dave Oehlke					
Senator Randy Burckhard	X				

Total (Yes) 6 No 0

Absent 1

Floor Assignment Senator Burckhard

If the vote is on an amendment, briefly indicate intent:



**REPORT OF STANDING COMMITTEE**

**HB 1290, as reengrossed: Finance and Taxation Committee (Sen. Cook, Chairman)**  
recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends  
**DO PASS** (6 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING).  
Reengrossed HB 1290 was placed on the Sixth order on the calendar.

Page 1, line 1, after "A BILL" replace the remainder of the bill with "to provide for a legislative management study of controlling the growth in property tax levies.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1. LEGISLATIVE MANAGEMENT STUDY - CONTROLLING GROWTH OF PROPERTY TAX LEVIES.** During the 2013-14 interim, the legislative management shall consider studying controlling the growth of property tax levies, with emphasis on consideration of the following:

1. In recent years, the legislative assembly has diverted an enormous amount of state funds to benefit political subdivisions and provide property tax relief to taxpayers and an analysis should be made of whether the level of property tax relief received by taxpayers has been commensurate with the amount of state funds distributed.
2. The legislative assembly has provided for state assumption of funding for some social service functions previously funded by counties. Analysis is needed to determine the additional cost to the state of these functions in each county and compare that amount to the actual reduction in property taxes passed through to taxpayers in each county.
3. Consideration is needed of whether voter approval through referral or levy and budget restrictions should play a greater role in local taxing decisions.
4. Consideration is needed of the feasibility of establishing more restrictive statutory property tax limits to manage the growth of property taxes.

The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly."

Renumber accordingly

**2013 CONFERENCE COMMITTEE**

**HB 1290**

# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
April 17, 2013  
Job #21219

☒ Conference Committee

Committee Clerk Signature

*Mary Brucker*

## Explanation or reason for introduction of bill/resolution:

A Bill to provide for a legislative management study of controlling the growth in property tax levies.

## Minutes:

*Attached amendments #1 (.06002)*

**Chairman Headland:** This is an opportunity for the senate to explain the amended bill they brought back.

**Senator Burckhard:** Originally it was a cap on property taxes. Our amendment is a hog house amendment to provide for legislative management study of controlling the growth in property tax levies with emphasis on four different points.

**Representative Owens:** It didn't cap or limit in any way. It said you could automatically go up to a certain amount and then you had to ask those you seek to tax their permission but it didn't limit you in any way it just required a vote of the people.

**Chairman Headland:** We fully intend that the property taxpayer is going to receive relief from the state. Some type of limitation with a local participation in a decision that would deprive them of some of those dollars is the house's position.

**Representative Owens:** Distributed amendments 13.0423.06002. See attached amendments #1. **Made a motion to consider the amendment.**

**Representative Zaiser:** **Seconded.**

**Representative Owens:** Explained the amendment.

**Senator Burckhard:** Say for an example they didn't need a property tax increase but they could raise it six percent?

**Representative Owens:** Yes, pretty much like they do now.

**Senator Triplett:** One of the concerns I have is that it's obvious to me that if you put a system like this in place a lot of communities will automatically take the increases that are

allowed because they are going to be afraid they will be cut even more later or they won't be able to get the support of people in a quandary. At some level we have to trust our local officials.

**Representative Zaiser:** Would you be supportive of property tax relief if there wasn't any of these incremental jumps and votes of the people? Are you supportive of property tax relief as it presently sits?

**Senator Triplett:** I don't know what you mean because there are still a few different versions of property tax relief afloat in this legislative session.

**Representative Zaiser:** Generally.

**Senator Triplett:** Absolutely.

**Representative Zaiser:** I'm basically supportive of it. I'm opposed to an income tax decrease. I think we need to go forward with some sort of property tax relief.

**Senator Triplett:** In my opinion in defense of cities and counties the property tax problem developed because the state was in such dire financial straits for many years that it couldn't adequately fund education so local people stepped up and allowed their property taxes to be raised for education. The state has solved its portion of the property tax problem and is financing education at historically high rates. I don't think we have to do a whole lot more at this point.

**Chairman Headland:** In some areas of the state that may be true but in some areas of the state the citizens haven't seen the relief they've been told they've gotten from the state. We need to figure out a way to involve the locals in the decisions of what services they are willing to pay for. This is a possibility for a solution.

**Representative Owens:** I appreciate some of the things Senator Triplett said. In lieu of not having any other types of controls for the taxpayer the house has turned to this as some method of control. This is on the levied portion of the budget, not on the entire budget. This stops the automatic increases.

**Senator Miller:** We've tried to address the voter issues in the past. How do we empower the citizens to become more engaged? Maybe we could tell them that taxes will be increased by a certain percentage if there aren't a certain number of people at the budget meeting.

**Vice Chairman Headland:** We had those discussions in the house the first half and we couldn't get that legislation passed.

**Representative Owens:** This amendment addresses some of that. The focus on 5a is to stop this guaranteed work for the newspaper and allow the cities and counties to advertise on their websites including the school boards. There are plenty of people who don't get the newspaper but the law right now reads that the budget meetings are advertised in the newspaper. This will say newspaper or website.

**Senator Miller:** We have a public notice on the state website and I don't want a lot of money spent on a new program or anything like that. Maybe we should have a public notice section on the state website that cities and counties and local political subdivisions can contribute too.

**Senator Burckhard:** I see in here where you have 55% voter approval. Is this an arbitrary number?

**Representative Owens:** Since the creation of the direct voter involvement taxing authority it was 55% that was something better than 50.001%. There was no reasoning behind the math but 60% did seem excessive.

**ROLL CALL VOTE ON THE AMENDMENT .06002: 3 YES 3 NO 0 ABSENT  
MOTION FAILS**

**Chairman Headland:** Any ideas?

**Senator Miller:** We have to bring something that will pass the senate. These amendments essentially failed on the floor already. We have to think about how to do something that works and works for the people.

**Chairman Headland:** Is it the automatic perceived increases when you put a number out there like the 3% cap that the budgets will automatically increase? With the influx of state money to every political subdivision do you think there would be any favorable opinions in the senate that maybe we could cap budgets at their current levels for one biennium and allow for a vote of the people but it would give us time to study what is moving forward with caps and restrictions?

**Senator Burckhard:** We have to keep local, local. I think we should consider going to a legislative management study and figure out what the solution is.

**Chairman Headland:** I think the position of the house is with the record amount of property tax relief dollars that are going to be flowing from the state that part of our package has to have some type of limiting factors in it for the political subdivisions to assure the property taxpayers gets it. Is it possible for the next conference committee you could bring us something that may pass?

**Senator Triplett:** Among the three of us maybe we can make this a mandatory legislative management study.

**Representative Zaiser:** I support that. We should take a look at other alternatives and see what would pass both house and senate. I like that as an incremental approach to look at this by making it a mandatory study. Next time we meet we should come up with ideas we could live with in our own tax approach and see if they can be married up.

**Senator Miller:** Do we have any information available on where we're at with new monies going to various political subdivisions?



**Chairman Headland:** I'm not sure anyone has asked for an analysis of that but I'm sure something could be put together by legislative council.

**Representative Zaiser:** Would the tax department be able to provide us with information we could work with at our next meeting?

**Chairman Headland:** I'm not sure how much information the tax department has on the anticipated legislative spending.

**Representative Owens:** I'm a little bothered by the study. We've been studying this since the interim of 2005. In measure 2 we had a special group that just studied that so I don't know what other information we're going to get out of another study.

**Senator Triplett:** The measure 2 group that opposed it, their study was of a different nature it was what would happen if property taxes were completely eliminated. One of the benefits on the study is that it is broken down specifically.

**Representative Owens:** I noticed the greater detail in it which is why I kept the study in there. I was hoping we could have a little control and a little relief over the two years during the interim.

**Senator Miller:** I'm thinking that we need pertinent information to examine why particular areas or subdivisions have increased their spending by a certain amount of money.

**Chairman Headland:** Meeting adjourned.

# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
April 18, 2013  
Job #21273

☒ Conference Committee

Committee Clerk Signature

*Mary Brunker*

**Minutes:**

**Chairman Headland:** Is there any new information you want to share with us as to the respect of the House's position on the bill?

**Senator Miller:** No.

**Vice Chairman Headland:** Meeting adjourned.

# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
April 19, 2013  
Job #21323

☒ Conference Committee

Committee Clerk Signature

*Mary Bruckner*

**Minutes:**

**Chairman Headland:** Any new information?

**Senator Miller:** Regarding on-line notifications the secretary of state's office has that on-line notification system for meetings. It was designed for the purpose of expanding it. Maybe this is something that should be considered.

**Chairman Headland:** You're looking at an avenue to provide more transparency in how the money is spent locally?

**Senator Miller:** Yes and also so people could be more aware of when the budget meetings are being held.

**Representative Owens:** I was working on something but I didn't bring it with me.

**Senator Triplett:** Can Representative Owens give us an idea on what he is working on or are you not ready to share yet?

**Representative Owens:** I'm not quite ready yet.

**Chairman Headland:** Meeting adjourned.



# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
April 19, 2013  
Job #21346

☒ Conference Committee

Committee Clerk Signature

*Mary Buckner*

**Minutes:**

**Representative Owens:** Earlier we talked about an idea I was working on with legislative council. The numbers didn't work out; it was not possible so never mind.

**Senator Miller:** How do we proceed now?

**Chairman Headland:** We will adjourn and not reschedule until further notice.

# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
April 25, 2013  
Job #21511

☒ Conference Committee

Committee Clerk Signature

*Mary Brucker*

### Minutes:

*No attachments*

**Chairman Headland:** We are working on a possible amendment. I don't think there is a whole lot to discuss at this point.

**Senator Cook:** We have 1290 in the form of a study now. You would like to have some caps on there. I visited with Mr. Walstad this morning on some amendments so I would like to see those and then bring them back for us to review. They won't have caps on the amendments though.

**Chairman Headland:** Sounds good. Meeting adjourned.

# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
April 30, 2013  
Job #21624

☒ Conference Committee

Committee Clerk Signature

*Mary Brucke*

### Minutes:

*Marked up version #1*

John Walstad distributed a marked up version of bill with proposed amendments. See attachment #1.

**Senator Cook:** These amendments are a work in progress. Maybe we should have John Walstad walk us through section 3 of this bill and then we could have a conversation about the statement.

**John Walstad, Legislative Council:** These are a work in progress and not the final version of amendments. Section 3 relates to what goes in the real estate tax statement. This requires three years of information on legislative property tax relief. The concept is there are three years of information that will go on the tax statement and at the bottom of each of the columns will be the property tax relief provided by legislative appropriation. We are in flux as to what that will be after this session but it will focus on in 2011-12 tax years would be the mill levy reduction grant. For tax years after 2012 it will be the combination; the number of mills of the mill levy reduction grant for the 2012 tax year plus the number of mills determined in 15.127 in HB 1319. That buy down would be the lesser of 60 mills or the number of mills from 2012 minus fifty. For 2013 the property tax relief would be a combination of the mill levy reduction grant buy down and the 60 additional mills that would apply for most districts under 2013.

**Senator Triplett:** If we were to do this are we going to have to hang on to this bill until 1319 passes in case they change something in that bill?

**John Walstad:** It's getting to the point where not everything can wait.

**Senator Cook:** That's why I suggested we deal with this section first. I see what we have in section 3 of this bill will be the same language that will end up in 1319. I think it should be in both bills and that's why I think this is the most important part of the bill for us to decide on quick.

**John Walstad:** I'm working with 1319 as well. It was language prepared by the tax department and it differs from this.

**Senator Cook:** Can you tell us what is in the 1319 language?

**John Walstad:** I don't have it with me but I can make that available.

(Representative Belter had a copy and showed Senator Cook-no handouts for the committee)

**John Walstad:** It's very similar. There is a little more detail here on how the determination is made. It combines the property tax relief from the mill levy reduction grant and 1319 but the language doesn't have quite this much detail in how the calculation is made.

**Representative Belter:** I'm assuming that's the last one that John is talking about and you can see it is not as comprehensive.

**John Walstad:** I don't think that one requires the property tax relief for the three years that show up on the statement.

**Representative Belter:** That's correct. Do current tax statements require three years of tax information?

**John Walstad:** Yes they do. They don't require any statement of property tax relief.

**Representative Belter:** I don't recall my tax statements have three years of information.

**John Walstad:** On page 5 of the amendment there is language that is current law showing three years of tax information.

**Chairman Headland:** How does this work when we go back three years and show how much the mill levy reduction grants amounted to in that particular district but prior statements have shown that they haven't received that much relief? In some cases the property taxpayer didn't get any relief; it was taken away by other taxing districts that the prior statement will contradict.

**John Walstad:** The prior statements received are going to show your bottom line tax number is and this information wouldn't change any of that but there would be a line showing how much you paid because the state paid a certain amount. It shouldn't be confusing. Then it would be three years of information on how much relief was provided each year. The taxpayer will see that the state has been making considerable efforts to reduce the tax load.

**Senator Cook:** I highlighted part of that amendment and I can't help but think that would be all the language that is needed in 1319 then we can further outline what that statement is in 1290. I am beginning to question why it's important that we show previous tax relief. I think the most important thing is to show tax relief moving forward.

**John Walstad:** Just the year?

**Senator Cook:** Yes. We don't need to look in the rear view mirror. It's obvious that the taxpayers don't realize the amount of relief we've been giving them but what's past is past and let's move forward.

**Representative Belter:** My concern is that we're putting considerably more dollars and so how does the taxpayer have any idea of what the state is putting into it unless we show it for three years? To me it would be an information piece that our taxpayers should see.

**Senator Cook:** I am putting my taxpayer hat on and the first thing I'm going to do is look at the taxes that I owe and compare it to the taxes I owed the previous year. I'm going to hope there would be a reduction in property tax after we spent \$750M. All we need to do is show the taxpayer how they raised it and how they lowered it.

**John Walstad:** If there were three years of information there and only the current year shows the property tax relief amount and that amount is the combined reduction from the mill levy reduction grant and 1319 there is going to be a sizeable number of relief. You will look at last year's number and this year's number and not see that much of a reduction. Maybe the relief number should just be 1319 relief that wasn't there last time.

**Senator Cook:** I know.

**Senator Triplett:** Another way of thinking about this may be in terms of the education part. The state has always paid a certain amount of the cost of education instead of tax relief is just to report to people how much the state is paying for education in their district so the taxpayers realize of the total cost of education they are only paying something less than 20 percent.

**Chairman Headland:** I think we need to take a look at what's presented and meet back to get something passed.

Meeting adjourned.



# 2013 HOUSE STANDING COMMITTEE MINUTES

## House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1290  
May 1, 2013  
Job #21647

☒ Conference Committee

Committee Clerk Signature

*Mary Brucker*

### Minutes:

*Attached amendment #1*

**Chairman Headland:** We have an amendment that was passed out. Mr. Walstad is supposed to be here to explain it to us. See attached amendment 13.0423.06004 (attachment #1).

**Senator Cook:** Explained the amendments due to Mr. Walstad not being here. Section 1 the change deals with the notice of increase assessments to a real estate owner. These are notices that law now requires if your property is increased in assessed value by more than 10 percent. The tax commissioner must prescribe a statement informing the taxpayer the assessed increase does not mean taxes on the parcel will increase. The notice must state that each taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Also the notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district.

**John Walstad, Legislative Council:** Continued explaining the amendments. Section 2 requires calculation of a zero increase number of mills for a district. The math is last year's dollars in property taxes divided into this year's taxable value to get the mill rate that would produce the same dollars as last year. See attached amendments for further explanation. The third section relates to what goes on the property tax statement.

**Senator Triplett:** This is a parcel by parcel calculation that has to be made?

**John Walstad:** Yes.

**Senator Cook:** Section 1 affects cities and counties only? They are the only ones who have to give notices of assessment increases?

**John Walstad:** I believe so. They are the only ones who do assessments.

Someone from audience stated township assessors also do this.

**Senator Cook:** That's what I thought. Section 1 affects counties, cities, and townships.

**John Walstad:** Correct.

**Senator Cook:** If townships don't like it then they can pass that duty on to the county. Section 2 would affect any political subdivision that raises a budget?

**John Walstad:** Correct; anyone with property taxing authority.

**Senator Cook:** Do we have to have language in here that requires the county or the city to notify a school district or a park district or any other taxing district as far as who had their property raised by 10 percent?

**John Walstad:** No, there is no requirement that taxing districts that don't do the assessment have that list of who got the notice.

**Senator Cook:** Should the school districts receive who got the notice so they know who they have to give a notice too?

**John Walstad:** Makes a lot of sense to me. They could request the information from the county or the city but having it up front would be better.

**Senator Cook:** That is something we should work on.

**Senator Triplett:** For the governing bodies that don't do property assessments such as an airport authority that tends to ask for just their maximum number of mills would they have to send out individual notices too?

**John Walstad:** My quick guess is yes but I will have to look at that. I think they certify their levy to the city or the county.

**Senator Cook:** There's not a special line on your tax statement for the airport authority, its part of the county.

**John Walstad:** Only the one that actually levies the tax would have to do this notice.

**Senator Triplett:** Like the school districts?

**John Walstad:** Yes.

**Senator Cook:** This bill started as a cap bill but is now a sunshine bill. I think they both work towards the same result and works better than a cap bill.

**Chairman Headland:** We have some work to do so we will come back this afternoon.

# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
May 1, 2013  
Job #21655

☒ Conference Committee

Committee Clerk Signature

*Mary Brucker*

**Minutes:**

**Chairman Headland:** We are waiting on amendments so we will set a new time and hopefully they are done.

Meeting adjourned.



# 2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee  
Fort Totten Room, State Capitol

HB 1290  
May 2, 2013  
Job #21666

☒ Conference Committee

Committee Clerk Signature

*Mary Bruckner*

## Minutes:

*Amendment #1*

**Senator Cook:** Distributed amendments 13.0423.06006. See attachment #1. There are four changes to these amendments. The first change is on top of page 2 subsection 3 which makes it clear that the assessor shall provide to the other taxing jurisdictions the list of property owners they would have to serve notice on. The next change is in subsection 5 on page 3 that deals with how the school districts would implement the zero increase number of mills policy. The third change is below that in section 3 that is the form of the real estate tax statement. The fourth change is the legislative management study.

**Made a motion for Senate to Recede from Amendments and Further Amend as outlined in 13.0423.06006.**

**Senator Miller: Seconded.**

**ROLL CALL VOTE: 6 YES    0 NO    0 ABSENT**

**MOTION CARRIED.**

## **FISCAL NOTE STATEMENT**

Senate Bill or Resolution No. HB 1290

This bill or resolution appears to affect revenues, expenditures, or fiscal liability of counties, cities, school districts, or townships. However, no state agency has primary responsibility for compiling and maintaining the information necessary for the proper preparation of a fiscal note regarding this bill or resolution. Pursuant to Joint Rule 502, this statement meets the fiscal note requirement.

Becky Keller  
Senior Fiscal Analyst

May 2, 2013

YK  
5/2/13  
1084

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1290

That the Senate recede from its amendments as printed on pages 1423 and 1424 of the House Journal and pages 1289 and 1290 of the Senate Journal and that Reengrossed House Bill No. 1290 be amended as follows:

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to amend and reenact sections 57-12-09, 57-15-02.1, and 57-20-07.1 of the North Dakota Century Code, relating to notices of property assessment increases, hearings on proposed property tax increases, and contents of property tax statements; to provide for a study; and to provide an effective date.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is amended and reenacted as follows:

**57-12-09. Notice of increased assessment to real estate owner.**

1. When any assessor has increased the true and full valuation of any lot or tract of land including any improvements thereon by three thousand dollars or more and to ten percent or more than the amount of the last assessment, written notice of the amount of increase and the amount of the last assessment must be delivered in writing by the assessor to the property owner, mailed in writing to the property owner at the property owner's last-known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. Delivery of notice to a property owner under this section must be completed not fewer than fifteen days before the meeting of the local equalization board. The tax commissioner shall prescribe suitable forms for this notice and the notice must show the true and full value as defined by law of the property, including improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. The notice must be mailed or delivered at the expense of the assessment district for which the assessor is employed.
2. The form of notice prescribed by the tax commissioner must require a statement to inform the taxpayer that an assessment increase does not mean property taxes on the parcel will increase. The notice must state that each taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district and that notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district. The

notice may not contain an estimate of a tax increase resulting from the assessment increase.

3. The assessor shall provide an electronic or printed list including the name and address of the addressee of each assessment increase notice required under this section to each city, county, school district, or city park district in which the subject property is located, but a copy does not have to be provided to any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year.

**SECTION 2. AMENDMENT.** Section 57-15-02.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-15-02.1. Property tax levy increase notice and public hearing.**

Notwithstanding any other provision of law, a taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.

1. The governing body shall cause publication of notice in its official newspaper at least seven days before a public hearing on its property tax levy. A public hearing under this section may not be scheduled to begin earlier than six p.m. The notice must have at least one-half inch [1.27 centimeters] white space margin on all four sides and must be at least two columns wide by five inches [12.7 centimeters] high. The heading must be capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district) TAXPAYERS". The proposed percentage increase must be printed in a boldface type size no less than two points less than the heading, while the remaining portion of the advertisement must be printed in a type face size no less than four points less than the heading. The text of the notice must contain:
  - a. The date, time, and place of the public hearing.
  - b. A statement that the public hearing will be held to consider increasing the property tax levy by a stated percentage, expressed as a percentage increase exceeding the zero increase number of mills.
  - c. A statement that there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.
  - d. Any other information the taxing district wishes to provide to inform taxpayers.
2. At least seven days before a public hearing on its property tax levy under this section, the governing body shall cause notice of the information required under subsection 1 to be mailed to each property owner who received notice of an assessment increase for the taxable year under section 57-12-09.
3. If the governing body of the taxing district does not make a final decision on imposing a property tax levy exceeding the zero increase number of mills at the public hearing required by this section, the governing body shall announce at that public hearing the scheduled time and place of the next public meeting at which the governing body will consider final

adoption of a property tax levy exceeding the tax district's zero increase number of mills.

3.4. For purposes of this section:

- a. "New growth" means the taxable valuation of any property that was not taxable in the prior year.
- b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes levied by the taxing district.
- c. "Taxing district" means a city, county, school district, or city park district but does not include any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.
- d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.

5. For the taxable year 2013 only, for purposes of determining the zero increase number of mills for a school district, the amount of property tax revenue from the property tax levy in the 2012 taxable year must be recalculated by reducing the 2012 mill rate of the school district by the lesser of:

- a. Sixty mills; or
- b. The 2012 general fund mill rate of the school district minus fifty mills.

**SECTION 3. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

- 1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The form of the real estate tax statement to be used in every county must be prescribed and approved for use by the tax commissioner. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must include:
  - a. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
  - b. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and

the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.

- c. Provide information identifying the property tax savings provided by the state of North Dakota. The tax statement must include a line item that is entitled "legislative tax relief" and identifies the dollar amount of property tax savings realized by the taxpayer under chapter 15.1-27. For purposes of this subdivision, legislative tax relief is determined by multiplying the taxable value for the taxable year for each parcel shown on the tax statement by the number of mills of mill levy reduction grant under chapter 57-64 for the 2012 taxable year plus the number of mills determined by subtracting from the 2012 taxable year mill rate of the school district in which the parcel is located the lesser of:

- (1) Sixty mills; or
- (2) The 2012 taxable year mill rate of the school district minus fifty mills.

2. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

**SECTION 4. LEGISLATIVE MANAGEMENT STUDY.** The legislative management shall consider studying development of standard procedures and classification of accounts to provide a means of accumulating financial information that will be uniform for all counties, regardless of their size or various approaches to budgeting and accounting that may be in use, with the objective of achieving uniformity of financial information to guide preparation of financial reports required by law and preparation of management reports on county government performance. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly.

**SECTION 5. EFFECTIVE DATE.** This Act is effective for taxable years beginning after December 31, 2012."

Renumber accordingly

# 2013 HOUSE CONFERENCE COMMITTEE ROLL CALL VOTES

Committee: Finance + Tax

Bill/Resolution No. 1290 as (re) engrossed

Date: 4-17-13

Roll Call Vote #: 1

## Action Taken

- ☐ HOUSE accede to Senate amendments  
☐ HOUSE accede to Senate amendments and further amend  
☐ SENATE recede from Senate amendments  
☐ SENATE recede from Senate amendments and amend as follows  
☒ HOUSE AMENDMENTS - 13.0423.06002 Rep. Owens  
 House/Senate Amendments on HJ/SJ page(s) --  
☐ Unable to agree, recommends that the committee be discharged and a new committee be appointed

((Re) Engrossed) \_\_\_\_\_ was placed on the Seventh order of business on the calendar VOICE VOTE: MOTION

Motion Made by: Rep. Owens Seconded by: Rep. Zaiser

Representatives	4-17	Yes	No		Senators	4-17	Yes	No
Chairman Headland	✓	✓			Senator Burkhard	✓		✓
Rep. <del>Better</del> Owens	✓	✓			Senator Miller	✓		✓
Rep. Zaiser	✓	✓			Senator Triplett	✓		✓

Vote Count Yes: 3 No: 3 Absent: 0

House Carrier \_\_\_\_\_ Senate Carrier \_\_\_\_\_

LC Number / of amendment

LC Number \_\_\_\_\_ of engrossment

Emergency clause added or deleted

Statement of purpose of amendment

Amendment fails.

# 2013 HOUSE CONFERENCE COMMITTEE ROLL CALL VOTES

Committee: FINANCE AND TAXATION

Bill/Resolution No. 1290 as (re) engrossed

Date: 5-2-13

Roll Call Vote #: 1

## Action Taken

- ☐ HOUSE accede to Senate amendments  
☐ HOUSE accede to Senate amendments and further amend  
☐ SENATE recede from Senate amendments  
☒ SENATE recede from Senate amendments and amend as follows

House/Senate Amendments on HJ/SJ page(s) 1423 - 1424

- ☐ Unable to agree, recommends that the committee be discharged and a new committee be appointed

((Re) Engrossed) \_\_\_\_\_ was placed on the Seventh order of business on the calendar

Motion Made by: Senator Cook Seconded by: Senator Miller

Representatives					Senators				
	5-1	5-2	Yes	No		5-1	5-2	Yes	No
Chairman Headland	✓	✓	✓		Senator Cook	✓	✓	✓	
Rep. <del>Belter</del> Owens	✓	✓	✓		Senator Miller	✓	✓	✓	
Rep. Zaiser <u>Kelsh</u>	✓	✓	✓		Senator Triplett-Dotzenrodt	✓	✓	✓	

Vote Count Yes: 6 No: 0 Absent: 0

House Carrier \_\_\_\_\_ Senate Carrier \_\_\_\_\_

LC Number \_\_\_\_\_ of amendment

LC Number \_\_\_\_\_ of engrossment

Emergency clause added or deleted

Statement of purpose of amendment

Amendment 13.0423.06006



**REPORT OF CONFERENCE COMMITTEE**

**HB 1290, as reengrossed:** Your conference committee (Sens. Cook, Miller, Dotzenrod and Reps. Headland, Owens, S. Kelsh) recommends that the **SENATE RECEDE** from the Senate amendments as printed on HJ pages 1423-1424, adopt amendments as follows, and place HB 1290 on the Seventh order:

That the Senate recede from its amendments as printed on pages 1423 and 1424 of the House Journal and pages 1289 and 1290 of the Senate Journal and that Reengrossed House Bill No. 1290 be amended as follows:

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to amend and reenact sections 57-12-09, 57-15-02.1, and 57-20-07.1 of the North Dakota Century Code, relating to notices of property assessment increases, hearings on proposed property tax increases, and contents of property tax statements; to provide for a study; and to provide an effective date.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is amended and reenacted as follows:

**57-12-09. Notice of increased assessment to real estate owner.**

1. When any assessor has increased the true and full valuation of any lot or tract of land including any improvements thereon by three thousand dollars or more and to ten percent or more than the amount of the last assessment, written notice of the amount of increase and the amount of the last assessment must be delivered in writing by the assessor to the property owner, mailed in writing to the property owner at the property owner's last-known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. Delivery of notice to a property owner under this section must be completed not fewer than fifteen days before the meeting of the local equalization board. The tax commissioner shall prescribe suitable forms for this notice and the notice must show the true and full value as defined by law of the property, including improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. The notice must be mailed or delivered at the expense of the assessment district for which the assessor is employed.
2. The form of notice prescribed by the tax commissioner must require a statement to inform the taxpayer that an assessment increase does not mean property taxes on the parcel will increase. The notice must state that each taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district and that notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district. The notice may not contain an estimate of a tax increase resulting from the assessment increase.
3. The assessor shall provide an electronic or printed list including the name and address of the addressee of each assessment increase notice required under this section to each city, county, school district, or city park district in which the subject property is located, but a copy does not have to be provided to any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year.

**SECTION 2. AMENDMENT.** Section 57-15-02.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-15-02.1. Property tax levy increase notice and public hearing.**

Notwithstanding any other provision of law, a taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.

1. The governing body shall cause publication of notice in its official newspaper at least seven days before a public hearing on its property tax levy. A public hearing under this section may not be scheduled to begin earlier than six p.m. The notice must have at least one-half inch [1.27 centimeters] white space margin on all four sides and must be at least two columns wide by five inches [12.7 centimeters] high. The heading must be capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district) TAXPAYERS". The proposed percentage increase must be printed in a boldface type size no less than two points less than the heading, while the remaining portion of the advertisement must be printed in a type face size no less than four points less than the heading. The text of the notice must contain:
  - a. The date, time, and place of the public hearing.
  - b. A statement that the public hearing will be held to consider increasing the property tax levy by a stated percentage, expressed as a percentage increase exceeding the zero increase number of mills.
  - c. A statement that there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.
  - d. Any other information the taxing district wishes to provide to inform taxpayers.
2. At least seven days before a public hearing on its property tax levy under this section, the governing body shall cause notice of the information required under subsection 1 to be mailed to each property owner who received notice of an assessment increase for the taxable year under section 57-12-09.
3. If the governing body of the taxing district does not make a final decision on imposing a property tax levy exceeding the zero increase number of mills at the public hearing required by this section, the governing body shall announce at that public hearing the scheduled time and place of the next public meeting at which the governing body will consider final adoption of a property tax levy exceeding the tax district's zero increase number of mills.
- ~~3.4.~~ For purposes of this section:
  - a. "New growth" means the taxable valuation of any property that was not taxable in the prior year.
  - b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes levied by the taxing district.
  - c. "Taxing district" means a city, county, school district, or city park district but does not include any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the

prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.

- d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.
5. For the taxable year 2013 only, for purposes of determining the zero increase number of mills for a school district, the amount of property tax revenue from the property tax levy in the 2012 taxable year must be recalculated by reducing the 2012 mill rate of the school district by the lesser of:
  - a. Sixty mills; or
  - b. The 2012 general fund mill rate of the school district minus fifty mills.

**SECTION 3. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The form of the real estate tax statement to be used in every county must be prescribed and approved for use by the tax commissioner. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must include:
  - a. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable.~~The tax statement must include~~
  - b. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
  - c. Provide information identifying the property tax savings provided by the state of North Dakota. The tax statement must include a line item that is entitled "legislative tax relief" and identifies the dollar amount of property tax savings realized by the taxpayer under chapter 15.1-27. For purposes of this subdivision, legislative tax relief is determined by multiplying the taxable value for the taxable year for each parcel shown on the tax statement by the number of mills of mill levy reduction grant under chapter 57-64 for the 2012 taxable year plus the number of mills determined by subtracting from the 2012 taxable year mill rate of the school district in which the parcel is located the lesser of:
    - (1) Sixty mills; or

(2) The 2012 taxable year mill rate of the school district minus fifty mills.

2. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

**SECTION 4. LEGISLATIVE MANAGEMENT STUDY.** The legislative management shall consider studying development of standard procedures and classification of accounts to provide a means of accumulating financial information that will be uniform for all counties, regardless of their size or various approaches to budgeting and accounting that may be in use, with the objective of achieving uniformity of financial information to guide preparation of financial reports required by law and preparation of management reports on county government performance. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly.

**SECTION 5. EFFECTIVE DATE.** This Act is effective for taxable years beginning after December 31, 2012."

Renumber accordingly

Reengrossed HB 1290 was placed on the Seventh order of business on the calendar.

**2013 TESTIMONY**

**HB 1290**



## House Finance and Tax Committee Testimony on HB 1290

*Submitted by Sandy Clark, public policy analyst*

Good morning, Mr. Chairman and members of the House Finance and Tax Committee. My name is Sandy Clark and I represent the North Dakota Taxpayers Association.

We support HB 1290 to limit taxing districts. We believe now is the time for this legislation. The citizens have made it very clear that rapidly increasing property taxes is their biggest concern. We are in an unprecedented growth period all across the state. And that's a good thing. But the increased new construction has resulted in increased property valuations for everyone. We have no problem with increased valuations. That also is a positive reflection on the economy of North Dakota. Our property is worth more.

As you know, all the political subdivisions have to do is lower the mill levies sufficiently to generate the same dollars as last year. But they have repeatedly refused to do so. They may reduce a few mills, but not nearly enough to offset the increased valuations. As a result, one mill continues to generate more revenue. Political subdivisions have more revenue. Budgets grow. Government spending increases. And taxpayers continue to face increasing property tax bills.

I suspect tax revenue from the new construction provides enough taxes to cover the costs of providing services to the new growth areas of a community. At the same time as property taxes have increased, the fees for water, sewer, street lights and garbage have continued to increase in many cities.

The most important part of this bill is on page one, lines 11-13. "Property taxes **in dollars** by a taxing district may not exceed the amount the taxing district **levied in dollars the preceding taxable year** by more than three percent."

This bill is true property tax reform because budgets are based on dollars—not mills. It forces the budgeting process to start with dollars. Today, political subdivisions begin by budgeting what they need to operate; they add on what they "want." Then they apply the mills to generate that budget.

When you and I establish our household or business budget, we must limit our spending to what money we have available. We can't just make our wish list and allow someone else to hand us the dollars. Government should operate the same way.

We might question that the three percent increase would be needed every year in some taxing districts. But we understand why it has been included in this bill.

The next vital part of this bill is on page 2, subsection 4. This section provides the opportunity for voters to suspend the limitations. Taxpayers should have the opportunity to vote. We support the provision that the suspension only applies to one year.

We believe adoption of HB 1290 would be a major step in delivering lower property tax bills to the taxpayers of North Dakota. HB 1290 represents the cornerstone of property tax reform. This is not property tax relief legislation—it's property tax reform. The time is right and the time is now to limit taxing districts.

We encourage you to give a "do pass" to HB 1290.

Thank you for your consideration and I will attempt to answer any questions you may have.

13.0423.03001  
Title.

Prepared by the Legislative Council staff for  
Representative Kasper  
February 1, 2013

#1

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1290

Page 2, remove lines 14 through 19

Page 2, line 26, after the underscored period insert "This section may not be superseded under city or county home rule authority."

Renumber accordingly

Sixty-third  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1290**

Introduced by

Representatives Kasper, Brabandt, Grande, Headland, Heller, Rohr, Ruby, Streyle, Thoreson  
Senators Miller, Sitte

1 A BILL for an Act to create and enact section 57-15-01.2 of the North Dakota Century Code,  
2 relating to property tax levy dollar increase limitations; and to provide an effective date.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1.** Section 57-15-01.2 of the North Dakota Century Code is created and enacted  
5 as follows:

6 **57-15-01.2. Limitation on levies by taxing districts.**

- 7 1. Notwithstanding that a taxing district may have unused or excess levy authority under  
8 any other provision of law, this section limits that authority. This section may not be  
9 interpreted as authority to increase any levy limitation otherwise provided by law and  
10 may be applied only to limit any unused or excess levy authority that a taxing district  
11 may otherwise be entitled to use. Property taxes levied in dollars by a taxing district  
12 may not exceed the amount the taxing district levied in dollars in the preceding taxable  
13 year by more than three percent, except:
- 14 a. When improvements to property have been made which were not taxable in the  
15 previous taxable year, the amount levied in dollars in the previous taxable year by  
16 the taxing district must be adjusted to reflect the taxes that would have been  
17 imposed against the additional taxable valuation attributable to the  
18 improvements.
- 19 b. When a property tax exemption existed in the previous taxable year which has  
20 been reduced or no longer exists, the amount levied in dollars in the previous  
21 taxable year by the taxing district must be adjusted to reflect the taxes that would  
22 have been imposed against the portion of the taxable valuation of the property  
23 which is no longer exempt.



1           c. When temporary mill levy increases authorized by the electors of the taxing  
2           district or mill levies authorized by state law existed in the previous taxable year  
3           but are no longer applicable or have been reduced, the amount levied in dollars  
4           in the previous taxable year by the taxing district must be adjusted to reflect the  
5           expired temporary mill levy increases and the reduced or eliminated mill levies  
6           authorized by state law before the percentage increase allowable under this  
7           subsection is applied.

8           2. The limitation on the total amount levied by a taxing district under subsection 1 does  
9           not apply to:

10           a. New or increased mill levies authorized by state law or the electors of the taxing  
11           district which did not exist in the previous taxable year.

12           b. Any irrevocable tax to pay bonded indebtedness levied under section 16 of  
13           article X of the Constitution of North Dakota.

14           ~~c. Levies for a building fund or capital improvements.~~

15           ~~d. Levies for fire protection, law enforcement, or emergency services.~~

16           ~~e. Budget expenditures for substantial equipment purchases for infrastructure~~  
17           ~~maintenance, repair, or construction such as road equipment, mowers,~~  
18           ~~equipment for collection of solid waste, and similar equipment but not including~~  
19           ~~office or computer equipment.~~

20           3. The mill rate applied to property or improvements to property that was not taxed in the  
21           previous taxable year may not exceed the mill rate determined by law for the current  
22           taxable year for property that was taxed in the previous taxable year.

23           4. Application of the percentage increase limitation under this section may be suspended  
24           upon approval of the dollar amount and percentage of the tax levy increase by sixty  
25           percent or more of the qualified electors of the taxing district voting on the question at  
26           a regular or special election of the taxing district. This section may not be superseded  
27           under city or county home rule authority. Suspension of the percentage increase  
28           limitation under this subsection may be approved by electors for not more than one  
29           taxable year at a time.

30           **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
31           December 31, 2012.

## PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1290

Page 1, line 2, after the semicolon insert "to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to contents of property tax statements;"

Page 2, after line 28, insert:

**"SECTION 2. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:

1. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
2. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
3. Include, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to chapter 57-64.

Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline."

Renumber accordingly

13.0423.05001  
Title.06000

Prepared by the Legislative Council staff for  
Representative Belter  
February 26, 2013

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1290

Page 2, remove lines 16 through 21

Page 2, line 28, after the underscored period insert "This section may not be superseded under city or county home rule authority."

Renumber accordingly

## Kasper, Jim M.

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**From:** Kasper, Jim M.  
**Sent:** Thursday, February 28, 2013 10:47 AM  
**To:** 'Sharon Odegaard'; Carlson, Al H.; Representative Alon Wieland; Grande, Bette B.; Thoreson, Blair; Representative Ed Gruchalla; Heilman, Joe A.; Hawken, Kathy K.; Hogan, Kathy L.; Representative Kim Koppelman; Representative Randy Boehning; Guggisberg, Ron L.; Representative Scot Kelsh; Representative Steve Zaiser; Beadle, Thomas R.; Representative Wesley Belter  
**Subject:** RE: Please NO on HB 1290

Dear Mayor Walaker:

Allow me to clarify that HB 1290 does not cap Property taxes at a 3% increase. HB 1290 caps a political subdivision's budget increase at no more than 3% over the previous year's budget. However, it allows for a number of exemptions to the cap:

1. Property that was previously tax exempt and comes off the tax exemption status.
2. Taxable improvements made to a property.
3. New or increased mill levies authorized by state law or the voters.
4. Any irrevocable tax to pay bonded indebtedness.
5. Newly constructed property that was not previously taxed.
6. Newly annexed land and any improvements on it.

HB 1290 also allows for a vote of the people, at a general or special election, to allow the political subdivision to increase spending above the 3% cap with a positive vote of the people. This is the most Basic form of Local Control--a vote of the People.

The people of Fargo and the people of North Dakota have continuously told the Legislators and the Legislature that they want something done about their continuously increasing Property Taxes. They state they are "Too High" and they want action taken. Additionally, I cannot tell you how many times I have heard local elected politicians state at meetings, press conferences and in the media that "our property taxes are too high because the Legislature makes us do it". The finger pointing is continuously at the Legislature and The Legislature Does Not Levy Local Property Taxes. Local politicians levy property taxes.

Frankly, I believe that the only way we are going to determine what level of services our citizens want is by getting them more involved in the spending amounts at the Local level. HB 1290 is a method to do so.

Lastly, I am pleased to inform you and your colleagues that I believe when we adjourn this Legislative session, you will see that the State Legislature will be sending back to the Political Subdivisions over \$1.2 Billion dollars to reduce our citizens Local Property taxes.

Thank you for the opportunity to provide additional information to you and your colleagues.

Rep. Jim Kasper

Rep. Jim Kasper  
ND House of Representatives  
Chairman, Government and Veterans Affairs Committee  
District 46  
1128 Westrac Drive  
Fargo, ND 58103

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Bus. Email: [jmkasper@amg-nd.com](mailto:jmkasper@amg-nd.com)

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**From:** Sharon Odegaard [<mailto:SOdegaard@cityoffargo.com>]

**Sent:** Thursday, February 28, 2013 10:09 AM

**To:** Carlson, Al H.; Representative Alon Wieland; Grande, Bette B.; Thoreson, Blair; Representative Ed Gruchalla; Kasper, Jim M.; Heilman, Joe A.; Hawken, Kathy K.; Hogan, Kathy L.; Representative Kim Koppelman; Representative Randy Boehning; Guggisberg, Ron L.; Representative Scot Kelsh; Representative Steve Zaiser; Beadle, Thomas R.; Representative Wesley Belter

**Subject:** Please NO on HB 1290

Mayor Walaker asked that I send you his comments and ask that you vote NO on HB 1290.

Fargo is opposed to HB 1290 that establishes a 3% property tax cap. Our growth rate over the last 30 years has been between 5% and 6%. We have always stayed below that in terms of our budgeted amount, but as Fargo continues to grow, we are going to need increased fire and police protection and the ability to plow the streets after a snow storm. Without appropriate funding, we won't be able to provide basic services that the general fund covers. I can't imagine what people will do in the oil patch communities, where they have seen unprecedented growth. Local governments must have the means to fund services in growing communities.

Sharon L. Odegaard  
Executive Assistant to the  
Fargo City Commission  
[odegaard@cityoffargo.com](mailto:odegaard@cityoffargo.com)  
Phone: (701) 241-1308  
Fax: (701) 476-4136

2012 MILL COMPARISONS  
FOR 2013 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &amp;</u>	<u>STATE &amp;</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Bismarck	56.32	54.99	(1.33)	253.44	247.46	(5.98)	-2.4%
2	2	Fargo	66.75	64.60	(2.15)	300.38	290.70	(9.68)	-3.2%
3	3	West Fargo	66.75	64.60	(2.15)	300.38	290.70	(9.68)	-3.2%
4	4	Minot	69.58	71.38	1.80	313.11	321.21	8.10	2.6%
5	5	Williston	86.39	76.10	(10.29)	388.76	342.45	(46.31)	-11.9%
6	6	Dickinson	93.37	91.82	(1.55)	420.17	413.19	(6.98)	-1.7%
7	7	Valley City	106.60	96.43	(10.17)	479.70	433.94	(45.76)	-9.5%
8	9	Mandan	110.96	102.84	(8.12)	499.32	462.78	(36.54)	-7.3%
9	8	Jamestown	110.38	108.19	(2.19)	496.71	486.86	(9.85)	-2.0%
10	10	Grand Forks	119.44	118.19	(1.25)	537.48	531.86	(5.63)	-1.0%
11	12	Wahpeton	131.75	124.50	(7.25)	592.88	560.25	(32.63)	-5.5%
12	13	Devils Lake	137.44	125.13	(12.31)	618.48	563.09	(55.40)	-9.0%
13	11	Grafton	129.32	126.31	(3.01)	581.94	568.40	(13.55)	-2.3%

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Williston	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2	2	Dickinson	26.16	23.79	(2.37)	117.72	107.06	(10.67)	-9.1%
3	4	Fargo	31.34	31.25	(0.09)	141.03	140.63	(0.41)	-0.3%
4	3	Minot	30.87	31.65	0.78	138.92	142.43	3.51	2.5%
5	5	West Fargo	34.56	32.93	(1.63)	155.52	148.19	(7.34)	-4.7%
6	6	Mandan	37.83	37.80	(0.03)	170.24	170.10	(0.13)	-0.1%
7	7	Wahpeton	39.11	39.25	0.14	176.00	176.63	0.63	0.4%
8	8	Bismarck	39.62	39.55	(0.07)	178.29	177.98	(0.31)	-0.2%
9	10	Valley City	41.09	40.80	(0.29)	184.91	183.60	(1.31)	-0.7%
10	9	Grand Forks	39.98	40.89	0.91	179.91	184.01	4.10	2.3%
11	11	Jamestown	44.25	43.48	(0.77)	199.13	195.66	(3.47)	-1.7%
12	12	Grafton	44.70	47.03	2.33	201.15	211.64	10.49	5.2%
13	13	Devils Lake	51.44	49.19	(2.25)	231.48	221.36	(10.13)	-4.4%

(Cont. on next page)



2012 MILL COMPARISONS  
FOR 2013 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Williston	60.17	48.85	(11.32)	270.77	219.83	(50.94)	-18.8%
2	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
3	4	Bismarck	79.05	75.77	(3.28)	355.73	340.97	(14.76)	-4.1%
4	5	Dickinson	84.95	77.41	(7.54)	382.28	348.35	(33.93)	-8.9%
5	3	Minot	76.67	84.29	7.62	345.02	379.31	34.29	9.9%
6	6	West Fargo	91.03	90.11	(0.92)	409.64	405.50	(4.14)	-1.0%
7	8	Mandan	97.71	93.55	(4.16)	439.70	420.98	(18.72)	-4.3%
8	7	Valley City	96.73	94.69	(2.04)	435.29	426.11	(9.18)	-2.1%
9	9	Grand Forks	109.07	109.88	0.81	490.82	494.46	3.65	0.7%
10	10	Devils Lake	116.88	112.66	(4.22)	525.96	506.97	(18.99)	-3.6%
11	13	Jamestown	131.11	122.87	(8.24)	590.00	552.92	(37.08)	-6.3%
12	12	Wahpeton	126.21	124.14	(2.07)	567.95	558.63	(9.31)	-1.6%
13	11	Grafton	119.03	124.81	5.78	535.64	561.65	26.01	4.9%

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Dickinson	121.88	118.85	(3.03)	548.46	534.83	(13.64)	-2.5%
2	2	Williston	124.25	122.42	(1.83)	559.13	550.89	(8.24)	-1.5%
3	3	Minot	135.19	141.02	5.83	608.36	634.59	26.24	4.3%
4	4	Devils Lake	135.88	134.73	(1.15)	611.46	606.29	(5.18)	-0.8%
5	5	Wahpeton	137.93	136.73	(1.20)	620.69	615.29	(5.40)	-0.9%
6	7	Bismarck	140.99	138.39	(2.60)	634.46	622.76	(11.70)	-1.8%
7	6	Grand Forks	139.32	139.14	(0.18)	626.94	626.13	(0.81)	-0.1%
8	8	Valley City	143.45	143.43	(0.02)	645.53	645.44	(0.09)	0.0%
9	10	Jamestown	161.40	155.40	(6.00)	726.30	699.30	(27.00)	-3.7%
10	9	Mandan	152.45	156.24	3.79	686.03	703.08	17.06	2.5%
11	11	Grafton	163.48	161.00	(2.48)	735.66	724.50	(11.16)	-1.5%
12	12	West Fargo	192.20	192.20	0.00	864.90	864.90	0.00	0.0%
13	13	Fargo	221.59	219.28	(2.31)	997.16	986.76	(10.40)	-1.0%

2012 vs 2011 VALUATION AND MILL LEVY COMPARISONS  
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2010</u>	<u>Est.</u>	<u>2011</u>	<u>2012</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2011</u>	<u>2012</u>	<u>MILLS</u>	<u>2011</u>	<u>2012</u>	<u>INC/(DEC)</u>
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>2011</u>	<u>VALUATION</u>	<u>VALUATION</u>			<u>MILL LEVY</u>	<u>MILL LEVY</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	
<u>YEAR</u>	<u>YEAR</u>			<u>POP.</u>								<u>\$100,000</u>	<u>\$100,000</u>	<u>INC/(DEC)</u>
1	1	Williston	14,716	16,006	34,500,376	51,540,579	17,040,203	49.4%	273.26	249.50	(23.76)	\$1,229.67	\$1,122.75	-8.70%
2	3	Bismarck	61,272	62,665	207,864,203	223,107,026	15,242,823	7.3%	315.98	308.70	(7.28)	\$1,421.91	\$1,389.15	-2.30%
3	4	Dickinson	17,787	18,499	47,142,459	55,051,875	7,909,416	16.8%	339.36	324.87	(14.49)	\$1,527.12	\$1,461.92	-4.27%
4	2	Minot	40,888	42,485	122,714,569	147,700,694	24,986,125	20.4%	312.31	328.34	16.03	\$1,405.40	\$1,477.53	5.13%
5	7	Valley City	6,585	6,579	11,903,690	12,579,361	675,671	5.7%	387.87	375.35	(12.52)	\$1,745.42	\$1,689.08	-3.23%
6	5	Fargo	105,549	107,349	332,779,107	346,750,408	13,971,301	4.2%	386.76	382.06	(4.70)	\$1,740.42	\$1,719.27	-1.22%
7	6	West Fargo	25,830	26,291	77,371,033	80,520,107	3,149,074	4.1%	387.87	390.52	2.65	\$1,745.42	\$1,757.34	0.68%
8	8	Mandan	18,331	18,507	44,904,988	46,623,860	1,718,872	3.8%	403.38	394.46	(8.92)	\$1,815.21	\$1,775.07	-2.21%
9	9	Grand Forks	52,838	52,631	148,898,501	153,748,856	4,850,355	3.3%	407.81	408.10	0.29	\$1,835.15	\$1,836.45	0.07%
10	11	Devils Lake	7,141	7,141	11,323,365	11,748,666	425,301	3.8%	442.64	421.71	(20.93)	\$1,991.88	\$1,897.70	-4.73%
11	10	Wahpeton	7,766	7,731	14,287,186	14,539,873	252,687	1.8%	435.00	424.62	(10.38)	\$1,957.50	\$1,910.79	-2.39%
12	12	Jamestown	15,427	15,400	28,303,751	28,666,637	362,886	1.3%	447.14	430.44	(16.70)	\$2,012.13	\$1,936.98	-3.73%
13	13	Grafton	4,284	4,251	5,372,191	5,581,625	209,434	3.9%	458.13	460.75	2.62	\$2,061.59	\$2,073.38	0.57%



2010 MILL COMPARISONS  
FOR 2011 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &amp;</u>	<u>STATE &amp;</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Bismarck	56.44	55.55	(0.89)	253.98	249.98	(4.01)	-1.6%
2	2	Fargo	62.00	65.00	3.00	279.00	292.50	13.50	4.8%
3	3	West Fargo	62.00	65.00	3.00	279.00	292.50	13.50	4.8%
4	4	Minot	78.43	72.66	(5.77)	352.94	326.97	(25.97)	-7.4%
5	5	Williston	91.80	87.68	(4.12)	413.10	394.56	(18.54)	-4.5%
6	6	Dickinson	99.37	98.45	(0.92)	447.17	443.03	(4.14)	-0.9%
7	7	Valley City	104.07	104.60	0.53	468.32	470.70	2.39	0.5%
8	8	Jamestown	109.90	110.51	0.61	494.55	497.30	2.75	0.6%
9	10	Mandan	116.81	113.31	(3.50)	525.65	509.90	(15.75)	-3.0%
10	9	Grand Forks	115.49	119.83	4.34	519.71	539.24	19.53	3.8%
11	11	Devils Lake	128.69	131.69	3.00	579.11	592.61	13.50	2.3%
12	12	Wahpeton	129.00	133.40	4.40	580.50	600.30	19.80	3.4%
13	13	Grafton	145.20	141.15	(4.05)	653.40	635.18	(18.22)	-2.8%

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Dickinson	26.88	27.06	0.18	120.96	121.77	0.81	0.7%
2	2	Minot	30.68	29.83	(0.85)	138.06	134.24	(3.83)	-2.8%
3	3	Fargo	31.45	31.39	(0.06)	141.53	141.26	(0.27)	-0.2%
4	5	West Fargo	32.45	32.55	0.10	146.03	146.48	0.45	0.3%
5	7	Wahpeton	37.94	37.09	(0.85)	170.73	166.91	(3.82)	-2.2%
6	7	Grand Forks	37.94	37.88	(0.06)	170.73	170.46	(0.27)	-0.2%
7	6	Mandan	37.77	37.90	0.13	169.97	170.55	0.58	0.3%
8	9	Bismarck	39.63	39.82	0.19	178.34	179.19	0.85	0.5%
9	10	Williston	40.17	40.15	(0.02)	180.77	180.68	(0.09)	0.0%
10	11	Valley City	41.59	40.35	(1.24)	187.16	181.58	(5.58)	-3.0%
11	12	Jamestown	43.43	44.21	0.78	195.44	198.95	3.51	1.8%
12	4	Grafton	32.04	45.68	13.64	144.18	205.56	61.38	42.6%
13	13	Devils Lake	58.12	54.58	(3.54)	261.54	245.61	(15.93)	-6.1%

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2010 MILL COMPARISONS  
FOR 2011 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	66.68	63.49	(3.19)	300.06	285.71	(14.36)	-4.8%
3	3	Bismarck	80.63	80.68	0.05	362.84	363.06	0.23	0.1%
4	6	Dickinson	93.95	91.36	(2.59)	422.78	411.12	(11.66)	-2.8%
5	4	West Fargo	91.37	91.59	0.22	411.17	412.16	0.99	0.2%
6	5	Valley City	92.63	97.00	4.37	416.84	436.50	19.67	4.7%
7	7	Mandan	97.93	97.98	0.05	440.69	440.91	0.22	0.1%
8	8	Grand Forks	107.82	107.00	(0.82)	485.19	481.50	(3.69)	-0.8%
9	9	Minot	108.12	107.77	(0.35)	486.54	484.97	(1.58)	-0.3%
10	10	Grafton	110.20	111.39	1.19	495.90	501.26	5.35	1.1%
11	12	Devils Lake	121.64	120.08	(1.56)	547.38	540.36	(7.02)	-1.3%
12	11	Wahpeton	120.36	126.22	5.86	541.62	567.99	26.37	4.9%
13	13	Jamestown	134.63	131.20	(3.43)	605.84	590.40	(15.44)	-2.5%

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Williston	121.02	124.00	2.98	544.59	558.00	13.41	2.5%
2	2	Dickinson	122.36	122.22	(0.14)	550.62	549.99	(0.63)	-0.1%
3	3	Minot	133.40	129.75	(3.65)	600.30	583.88	(16.43)	-2.7%
4	4	Devils Lake	133.53	133.37	(0.16)	600.89	600.17	(0.72)	-0.1%
5	5	Wahpeton	134.08	133.85	(0.23)	603.36	602.33	(1.04)	-0.2%
6	6	Grand Forks	139.35	139.35	0.00	627.08	627.08	0.00	0.0%
7	7	Bismarck	142.03	142.18	0.15	639.14	639.81	0.68	0.1%
8	8	Valley City	145.66	144.69	(0.97)	655.47	651.11	(4.37)	-0.7%
9	9	Mandan	157.17	155.69	(1.48)	707.27	700.61	(6.66)	-0.9%
10	10	Jamestown	161.39	161.46	0.07	726.26	726.57	0.32	0.0%
11	11	Grafton	164.46	163.56	(0.90)	740.07	736.02	(4.05)	-0.5%
12	12	West Fargo	170.64	170.64	0.00	767.88	767.88	0.00	0.0%
13	13	Fargo	221.77	221.59	(0.18)	997.97	997.16	(0.81)	-0.1%

2010 vs 2009 VALUATION AND MILL LEVY COMPARISONS  
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u> <u>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2000</u> <u>POP.</u>	<u>EST.</u> <u>2009</u> <u>POP.</u>	<u>2009</u> <u>VALUATION</u>	<u>2010</u> <u>VALUATION</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2009</u> <u>MILL LEVY</u>	<u>2010</u> <u>MILL LEVY</u>	<u>MILLS</u> <u>INC/(DEC)</u>	<u>2009</u> <u>TAXES</u> <u>\$100,000</u>	<u>2010</u> <u>TAXES</u> <u>\$100,000</u>	<u>INC/(DEC)</u>
1	2	Williston	12,512	13,014	27,764,345	30,040,980	2,276,635	8.2%	321.60	317.64	(3.96)	\$1,447.20	\$1,429.38	-1.23%
2	1	Bismarck	55,532	61,217	194,765,794	199,968,720	5,202,926	2.7%	318.73	318.23	(0.50)	\$1,434.29	\$1,432.04	-0.16%
3	4	Minot	36,567	36,256	105,934,967	118,672,297	12,737,330	12.0%	350.63	339.57	(11.06)	\$1,577.84	\$1,528.07	-3.15%
4	3	Dickinson	16,010	16,265	38,803,897	41,765,954	2,962,057	7.6%	342.56	352.09	9.53	\$1,541.52	\$1,584.41	2.78%
5	5	West Fargo	14,940	24,313	70,814,846	73,950,942	3,136,096	4.4%	365.91	370.68	4.77	\$1,646.60	\$1,668.06	1.30%
6	6	Fargo	90,599	95,556	314,345,150	323,459,156	9,114,006	2.9%	380.92	385.13	4.21	\$1,714.14	\$1,733.09	1.11%
7	7	Valley City	6,826	6,286	10,836,373	11,580,782	744,409	6.9%	383.95	386.64	2.69	\$1,727.78	\$1,739.88	0.70%
8	8	Grand Forks	49,321	51,216	141,209,675	145,045,875	3,836,200	2.7%	400.60	404.83	4.23	\$1,802.70	\$1,821.74	1.06%
9	9	Mandan	16,718	18,274	40,210,208	42,903,878	2,693,670	6.7%	414.07	409.38	(4.69)	\$1,863.32	\$1,842.21	-1.13%
10	10	Wahpeton	8,586	7,418	13,283,301	13,793,741	510,440	3.8%	422.35	430.56	8.21	\$1,900.58	\$1,937.52	1.94%
11	11	Devils Lake	7,222	6,711	10,880,536	11,023,941	143,405	1.3%	441.98	439.72	(2.26)	\$1,988.91	\$1,978.74	-0.51%
12	12	Jamestown	15,527	14,687	27,437,676	27,688,186	250,510	0.9%	449.35	447.38	(1.97)	\$2,022.08	\$2,013.21	-0.44%
13	13	Grafton	4,516	3,954	5,442,628	5,467,646	25,018	0.5%	452.59	463.38	10.79	\$2,036.66	\$2,085.21	2.38%

2011 MILL COMPARISONS  
FOR 2012 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &amp;</u>	<u>STATE &amp;</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Bismarck	55.55	56.32	0.77	249.98	253.44	3.47	1.4%
2	2	Fargo	65.00	66.75	1.75	292.50	300.38	7.88	2.7%
3	3	West Fargo	65.00	66.75	1.75	292.50	300.38	7.88	2.7%
4	4	Minot	72.66	69.58	(3.08)	326.97	313.11	(13.86)	-4.2%
5	5	Williston	87.68	86.39	(1.29)	394.56	388.76	(5.81)	-1.5%
6	6	Dickinson	98.45	93.37	(5.08)	443.03	420.17	(22.86)	-5.2%
7	7	Valley City	104.60	106.60	2.00	470.70	479.70	9.00	1.9%
8	8	Jamestown	110.51	110.38	(0.13)	497.30	496.71	(0.59)	-0.1%
9	9	Mandan	113.31	110.96	(2.35)	509.90	499.32	(10.58)	-2.1%
10	10	Grand Forks	119.83	119.44	(0.39)	539.24	537.48	(1.76)	-0.3%
11	13	Grafton	141.15	129.32	(11.83)	635.18	581.94	(53.24)	-8.4%
12	12	Wahpeton	133.40	131.75	(1.65)	600.30	592.88	(7.43)	-1.2%
13	11	Devils Lake	131.69	137.44	5.75	592.61	618.48	25.88	4.4%

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	9	Williston	40.15	0.00	(40.15)	180.68	0.00	(180.68)	-100.0%
2	1	Dickinson	27.06	26.16	(0.90)	121.77	117.72	(4.05)	-3.3%
3	2	Minot	29.83	30.87	1.04	134.24	138.92	4.68	3.5%
4	3	Fargo	31.39	31.34	(0.05)	141.26	141.03	(0.22)	-0.2%
5	4	West Fargo	32.55	34.56	2.01	146.48	155.52	9.05	6.2%
6	7	Mandan	37.90	37.83	(0.07)	170.55	170.24	(0.31)	-0.2%
7	5	Wahpeton	37.09	39.11	2.02	166.91	176.00	9.09	5.4%
8	8	Bismarck	39.82	39.62	(0.20)	179.19	178.29	(0.90)	-0.5%
9	6	Grand Forks	37.88	39.98	2.10	170.46	179.91	9.45	5.5%
10	10	Valley City	40.35	41.09	0.74	181.58	184.91	3.33	1.8%
11	11	Jamestown	44.21	44.25	0.04	198.95	199.13	0.18	0.1%
12	12	Grafton	45.68	44.70	(0.98)	205.56	201.15	(4.41)	-2.1%
13	13	Devils Lake	54.58	51.44	(3.14)	245.61	231.48	(14.13)	-5.8%

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2011 MILL COMPARISONS  
FOR 2012 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	63.49	60.17	(3.32)	285.71	270.77	(14.94)	-5.2%
3	9	Minot	107.77	76.67	(31.10)	484.97	345.02	(139.95)	-28.9%
4	3	Bismarck	80.68	79.05	(1.63)	363.06	355.73	(7.34)	-2.0%
5	4	Dickinson	91.36	84.95	(6.41)	411.12	382.28	(28.85)	-7.0%
6	5	West Fargo	91.59	91.03	(0.56)	412.16	409.64	(2.52)	-0.6%
7	6	Valley City	97.00	96.73	(0.27)	436.50	435.29	(1.21)	-0.3%
8	7	Mandan	97.98	97.71	(0.27)	440.91	439.70	(1.22)	-0.3%
9	8	Grand Forks	107.00	109.07	2.07	481.50	490.82	9.31	1.9%
10	11	Devils Lake	120.08	116.88	(3.20)	540.36	525.96	(14.40)	-2.7%
11	10	Grafton	111.39	119.03	7.64	501.26	535.64	34.38	6.9%
12	12	Wahpeton	126.22	126.21	(0.01)	567.99	567.95	(0.05)	0.0%
13	13	Jamestown	131.20	131.11	(0.09)	590.40	590.00	(0.40)	-0.1%

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Dickinson	122.22	121.88	(0.34)	549.99	548.46	(1.53)	-0.3%
2	1	Williston	124.00	124.25	0.25	558.00	559.13	1.13	0.2%
3	3	Minot	129.75	135.19	5.44	583.88	608.36	24.48	4.2%
4	4	Devils Lake	133.37	135.88	2.51	600.17	611.46	11.30	1.9%
5	5	Wahpeton	133.85	137.93	4.08	602.33	620.69	18.36	3.0%
6	6	Grand Forks	139.35	139.32	(0.03)	627.08	626.94	(0.13)	0.0%
7	7	Bismarck	142.18	140.99	(1.19)	639.81	634.46	(5.36)	-0.8%
8	8	Valley City	144.69	143.45	(1.24)	651.11	645.53	(5.58)	-0.9%
9	9	Mandan	155.69	152.45	(3.24)	700.61	686.03	(14.58)	-2.1%
10	10	Jamestown	161.46	161.40	(0.06)	726.57	726.30	(0.27)	0.0%
11	11	Grafton	163.56	163.48	(0.08)	736.02	735.66	(0.36)	0.0%
12	12	West Fargo	170.64	192.20	21.56	767.88	864.90	97.02	12.6%
13	13	Fargo	221.59	221.59	0.00	997.16	997.16	0.00	0.0%

2011 vs 2010 VALUATION AND MILL LEVY COMPARISONS  
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000</u>	<u>2010</u>	<u>2010</u>	<u>2011</u>			<u>2010</u>	<u>2011</u>	<u>MILLS</u>	<u>2010</u>	<u>2011</u>	
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>MILL LEVY</u>	<u>MILL LEVY</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>											<u>\$100,000</u>	<u>\$100,000</u>	
1	1	Williston	12,512	14,716	30,040,980	34,500,376	4,459,396	14.8%	317.64	273.26	(44.38)	\$1,429.38	\$1,229.67	-13.97%
2	3	Minot	36,567	40,888	118,672,297	122,714,569	4,042,272	3.4%	339.57	312.31	(27.26)	\$1,528.07	\$1,405.40	-8.03%
3	2	Bismarck	55,532	61,272	199,968,720	207,864,203	7,895,483	3.9%	318.23	315.98	(2.25)	\$1,432.04	\$1,421.91	-0.71%
4	4	Dickinson	16,010	17,787	41,765,954	47,142,459	5,376,505	12.9%	352.09	339.36	(12.73)	\$1,584.41	\$1,527.12	-3.62%
5	6	Fargo	90,599	105,549	323,459,156	332,779,107	9,319,951	2.9%	385.13	386.76	1.63	\$1,733.09	\$1,740.42	0.42%
6	5	West Fargo	14,940	25,830	73,950,942	77,371,033	3,420,091	4.6%	370.68	387.87	17.19	\$1,668.06	\$1,745.42	4.64%
7	7	Valley City	6,826	6,585	11,580,782	11,903,690	322,908	2.8%	386.64	387.87	1.23	\$1,739.88	\$1,745.42	0.32%
8	9	Mandan	16,718	18,331	42,903,878	44,904,988	2,001,110	4.7%	409.38	403.38	(6.00)	\$1,842.21	\$1,815.21	-1.47%
9	8	Grand Forks	49,321	52,838	145,045,875	148,898,501	3,852,626	2.7%	404.83	407.81	2.98	\$1,821.74	\$1,835.15	0.74%
10	10	Wahpeton	8,586	7,766	13,793,741	14,287,186	493,445	3.6%	430.56	435.00	4.44	\$1,937.52	\$1,957.50	1.03%
11	11	Devils Lake	7,222	7,141	11,023,941	11,323,365	299,424	2.7%	439.72	442.64	2.92	\$1,978.74	\$1,991.88	0.66%
12	12	Jamestown	15,527	15,427	27,688,186	28,303,751	615,565	2.2%	447.38	447.14	(0.24)	\$2,013.21	\$2,012.13	-0.05%
13	13	Grafton	4,516	4,284	5,467,646	5,372,191	(95,455)	-1.7%	463.38	458.13	(5.25)	\$2,085.21	\$2,061.59	-1.13%

2009 MILL COMPARISONS  
FOR 2010 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &amp;</u>	<u>STATE &amp;</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Bismarck	54.85	56.44	1.59	246.83	253.98	7.15	2.9%
2	2	Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
3	3	West Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
4	4	Minot	70.57	78.43	7.86	317.57	352.94	35.37	11.1%
5	6	Williston	104.22	91.80	(12.42)	468.99	413.10	(55.89)	-11.9%
6	5	Dickinson	98.91	99.37	0.46	445.10	447.17	2.07	0.5%
7	8	Valley City	108.15	104.07	(4.08)	486.68	468.32	(18.36)	-3.8%
8	7	Jamestown	105.60	109.90	4.30	475.20	494.55	19.35	4.1%
9	9	Grand Forks	112.09	115.49	3.40	504.41	519.71	15.30	3.0%
10	10	Mandan	119.36	116.81	(2.55)	537.12	525.65	(11.48)	-2.1%
11	12	Devils Lake	127.65	128.69	1.04	574.43	579.11	4.68	0.8%
12	11	Wahpeton	129.00	129.00	0.00	580.50	580.50	0.00	0.0%
13	13	Grafton	131.20	145.20	14.00	590.40	653.40	63.00	10.7%

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Dickinson	28.33	26.88	(1.45)	127.49	120.96	(6.52)	-5.1%
2	4	Minot	32.80	30.68	(2.12)	147.60	138.06	(9.54)	-6.5%
3	2	Fargo	31.56	31.45	(0.11)	142.02	141.53	(0.49)	-0.3%
4	3	Grafton	32.57	32.04	(0.53)	146.57	144.18	(2.38)	-1.6%
5	5	West Fargo	36.42	32.45	(3.97)	163.89	146.03	(17.87)	-10.9%
6	6	Mandan	37.84	37.77	(0.07)	170.28	169.97	(0.32)	-0.2%
7	7	Grand Forks	39.02	37.94	(1.08)	175.59	170.73	(4.86)	-2.8%
7	8	Wahpeton	39.14	37.94	(1.20)	176.13	170.73	(5.40)	-3.1%
9	9	Bismarck	39.59	39.63	0.04	178.16	178.34	0.18	0.1%
10	10	Williston	41.20	40.17	(1.03)	185.40	180.77	(4.63)	-2.5%
11	11	Valley City	42.90	41.59	(1.31)	193.05	187.16	(5.89)	-3.1%
12	12	Jamestown	42.96	43.43	0.47	193.32	195.44	2.12	1.1%
13	13	Devils Lake	57.14	58.12	0.98	257.13	261.54	4.41	1.7%

(Cont. on next page)

2009 MILL COMPARISONS  
FOR 2010 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	78.89	66.68	(12.21)	355.01	300.06	(54.94)	-15.5%
3	3	Bismarck	82.78	80.63	(2.15)	372.51	362.84	(9.68)	-2.6%
4	4	West Fargo	88.47	91.37	2.90	398.12	411.17	13.05	3.3%
5	5	Valley City	95.54	92.63	(2.91)	429.93	416.84	(13.10)	-3.0%
6	6	Dickinson	98.95	93.95	(5.00)	445.28	422.78	(22.50)	-5.1%
7	7	Mandan	102.02	97.93	(4.09)	459.09	440.69	(18.40)	-4.0%
8	8	Grand Forks	104.92	107.82	2.90	472.14	485.19	13.05	2.8%
9	10	Minot	113.25	108.12	(5.13)	509.63	486.54	(23.09)	-4.5%
10	9	Grafton	111.35	110.20	(1.15)	501.08	495.90	(5.17)	-1.0%
11	11	Wahpeton	120.36	120.36	0.00	541.62	541.62	0.00	0.0%
12	12	Devils Lake	124.95	121.64	(3.31)	562.28	547.38	(14.90)	-2.6%
13	13	Jamestown	126.49	134.63	8.14	569.21	605.84	36.63	6.4%

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Williston	201.53	121.02	(80.51)	906.89	544.59	(362.30)	-39.9%
2	1	Dickinson	197.53	122.36	(75.17)	888.89	550.62	(338.27)	-38.1%
3	3	Minot	204.65	133.40	(71.25)	920.93	600.30	(320.63)	-34.8%
4	4	Devils Lake	212.06	133.53	(78.53)	954.27	600.89	(353.39)	-37.0%
5	5	Wahpeton	213.41	134.08	(79.33)	960.35	603.36	(356.99)	-37.2%
6	6	Grand Forks	213.69	139.35	(74.34)	961.61	627.08	(334.53)	-34.8%
7	7	Bismarck	223.39	142.03	(81.36)	1,005.26	639.14	(366.12)	-36.4%
8	8	Valley City	225.08	145.66	(79.42)	1,012.86	655.47	(357.39)	-35.3%
9	9	Mandan	233.94	157.17	(76.77)	1,052.73	707.27	(345.47)	-32.8%
10	10	Jamestown	236.48	161.39	(75.09)	1,064.16	726.26	(337.91)	-31.8%
11	11	Grafton	237.99	164.46	(73.53)	1,070.96	740.07	(330.89)	-30.9%
12	12	West Fargo	245.64	170.64	(75.00)	1,105.38	767.88	(337.50)	-30.5%
13	13	Fargo	296.77	221.77	(75.00)	1,335.47	997.97	(337.50)	-25.3%



2009 vs 2008 VALUATION AND MILL LEVY COMPARISONS  
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK				EST.								2008	2009	
<u>THIS</u>	<u>LAST</u>		<u>2000</u>	<u>2008</u>	<u>2008</u>	<u>2009</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2008</u>	<u>2009</u>	<u>MILLS</u>	<u>2008</u>	<u>2009</u>	
<u>YEAR</u>	<u>YEAR</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</u>			<u>MILL LEVY</u>	<u>MILL LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>INC/(DEC)</u>
1	1	Bismarck	55,532	60,389	184,598,386	194,765,794	10,167,408	5.5%	400.61	318.73	(81.88)	\$1,802.75	\$1,434.29	-20.44%
2	4	Williston	12,512	12,641	23,281,558	27,764,345	4,482,787	19.3%	427.86	321.60	(106.26)	\$1,925.37	\$1,447.20	-24.84%
3	3	Dickinson	16,010	16,035	34,161,015	38,803,897	4,642,882	13.6%	424.75	342.56	(82.19)	\$1,911.38	\$1,541.52	-19.35%
4	2	Minot	36,567	35,419	96,209,103	105,934,967	9,725,864	10.1%	421.27	350.63	(70.64)	\$1,895.72	\$1,577.84	-16.77%
5	5	West Fargo	14,940	23,708	67,877,995	70,814,846	2,936,851	4.3%	441.38	365.91	(75.47)	\$1,986.21	\$1,646.60	-17.10%
6	6	Fargo	90,599	95,531	302,612,498	314,345,150	11,732,652	3.9%	455.43	380.92	(74.51)	\$2,049.44	\$1,714.14	-16.36%
7	7	Valley City	6,826	6,230	10,146,965	10,836,373	689,408	6.8%	471.67	383.95	(87.72)	\$2,122.52	\$1,727.78	-18.60%
8	8	Grand Forks	49,321	51,313	136,538,777	141,209,675	4,670,898	3.4%	472.72	400.60	(72.12)	\$2,127.24	\$1,802.70	-15.26%
9	9	Mandan	16,718	18,091	37,651,647	40,210,208	2,558,561	6.8%	497.61	414.07	(83.54)	\$2,239.25	\$1,863.32	-16.79%
10	10	Wahpeton	8,586	7,585	13,000,029	13,283,301	283,272	2.2%	502.91	422.35	(80.56)	\$2,263.10	\$1,900.58	-16.02%
11	13	Devils Lake	7,222	6,708	10,591,817	10,880,536	288,719	2.7%	521.53	441.98	(79.55)	\$2,346.89	\$1,988.91	-15.25%
12	11	Jamestown	15,527	14,630	26,117,411	27,437,676	1,320,265	5.1%	511.53	449.35	(62.18)	\$2,301.89	\$2,022.08	-12.16%
13	12	Grafton	4,516	3,978	5,378,507	5,442,628	64,121	1.2%	513.80	452.59	(61.21)	\$2,312.10	\$2,036.66	-11.91%

2008 MILL COMPARISONS  
FOR 2009 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &amp;</u>	<u>STATE &amp;</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	
1	1	Bismarck	52.92	54.85	1.93	238.14	246.83	8.69	3.6%
2	2	Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
3	3	West Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
4	4	Minot	68.13	70.57	2.44	306.59	317.57	10.98	3.6%
5	5	Dickinson	103.94	98.91	(5.03)	467.73	445.10	(22.64)	-4.8%
6	8	Williston	111.53	104.22	(7.31)	501.89	468.99	(32.90)	-6.6%
7	7	Jamestown	105.96	105.60	(0.36)	476.82	475.20	(1.62)	-0.3%
8	6	Valley City	104.87	108.15	3.28	471.92	486.68	14.76	3.1%
9	9	Grand Forks	113.71	112.09	(1.62)	511.70	504.41	(7.29)	-1.4%
10	11	Mandan	120.29	119.36	(0.93)	541.31	537.12	(4.19)	-0.8%
11	10	Wahpeton	118.50	129.00	10.50	533.25	580.50	47.25	8.9%
12	12	Devils Lake	124.43	127.65	3.22	559.94	574.43	14.49	2.6%
13	13	Grafton	128.27	131.20	2.93	577.22	590.40	13.18	2.3%

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	
1	1	Dickinson	30.49	28.33	(2.16)	137.21	127.49	(9.72)	-7.1%
2	3	Fargo	31.85	31.56	(0.29)	143.33	142.02	(1.31)	-0.9%
3	4	Grafton	33.46	32.57	(0.89)	150.57	146.57	(4.01)	-2.7%
4	2	Minot	31.48	32.80	1.32	141.66	147.60	5.94	4.2%
5	7	West Fargo	38.06	36.42	(1.64)	171.27	163.89	(7.38)	-4.3%
6	9	Mandan	40.10	37.84	(2.26)	180.45	170.28	(10.17)	-5.6%
7	11	Grand Forks	41.50	39.02	(2.48)	186.75	175.59	(11.16)	-6.0%
8	5	Wahpeton	33.49	39.14	5.65	150.71	176.13	25.43	16.9%
9	8	Bismarck	39.66	39.59	(0.07)	178.47	178.16	(0.31)	-0.2%
10	6	Williston	36.87	41.20	4.33	165.92	185.40	19.49	11.7%
11	10	Valley City	40.36	42.90	2.54	181.62	193.05	11.43	6.3%
12	12	Jamestown	43.42	42.96	(0.46)	195.39	193.32	(2.07)	-1.1%
13	13	Devils Lake	57.14	56.87	(0.27)	257.13	255.92	(1.22)	-0.5%

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2008 MILL COMPARISONS  
FOR 2009 APPROPRIATIONS  
BY POLITICAL SUBDIVISION  
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2007</u>	<u>2008</u>		<u>2007</u>	<u>2008</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	84.16	78.89	(5.27)	378.72	355.01	(23.72)	-6.3%
3	3	Bismarck	87.93	82.78	(5.15)	395.69	372.51	(23.18)	-5.9%
4	4	West Fargo	88.87	88.47	(0.40)	399.92	398.12	(1.80)	-0.5%
5	5	Valley City	95.18	95.54	0.36	428.31	429.93	1.62	0.4%
6	7	Dickinson	107.03	98.95	(8.08)	481.64	445.28	(36.36)	-7.5%
7	6	Mandan	106.97	102.02	(4.95)	481.37	459.09	(22.28)	-4.6%
8	8	Grand Forks	110.86	104.92	(5.94)	498.87	472.14	(26.73)	-5.4%
9	9	Grafton	111.68	111.35	(0.33)	502.56	501.08	(1.49)	-0.3%
10	10	Minot	113.70	113.25	(0.45)	511.65	509.63	(2.03)	-0.4%
11	11	Wahpeton	116.47	120.36	3.89	524.12	541.62	17.51	3.3%
12	12	Devils Lake	126.27	124.95	(1.32)	568.22	562.28	(5.94)	-1.0%
13	13	Jamestown	131.28	126.49	(4.79)	590.76	569.21	(21.56)	-3.6%

<u>RANK</u>			<u>2007</u>	<u>2008</u>		<u>2007</u>	<u>2008</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Dickinson	203.13	197.53	(5.60)	914.09	888.89	(25.20)	-2.8%
2	6	Williston	223.28	201.53	(21.75)	1,004.76	906.89	(97.88)	-9.7%
3	2	Minot	206.47	204.65	(1.82)	929.12	920.93	(8.19)	-0.9%
4	5	Devils Lake	221.50	212.06	(9.44)	996.75	954.27	(42.48)	-4.3%
5	3	Wahpeton	213.99	213.41	(0.58)	962.96	960.35	(2.61)	-0.3%
6	4	Grand Forks	218.66	213.69	(4.97)	983.97	961.61	(22.37)	-2.3%
7	8	Bismarck	229.42	223.39	(6.03)	1,032.39	1,005.26	(27.14)	-2.6%
8	7	Valley City	224.70	225.08	0.38	1,011.15	1,012.86	1.71	0.2%
9	9	Mandan	232.57	233.94	1.37	1,046.57	1,052.73	6.16	0.6%
10	10	Jamestown	237.55	236.48	(1.07)	1,068.98	1,064.16	(4.82)	-0.5%
11	11	Grafton	238.25	237.99	(0.26)	1,072.13	1,070.96	(1.17)	-0.1%
12	12	West Fargo	248.76	245.64	(3.12)	1,119.42	1,105.38	(14.04)	-1.3%
13	13	Fargo	299.99	296.77	(3.22)	1,349.96	1,335.47	(14.49)	-1.1%

2008 vs 2007 VALUATION AND MILL LEVY COMPARISONS  
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000 POP.</u>	<u>2007 POP.</u>	<u>2007 VALUATION</u>	<u>2008 VALUATION</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2007 MILL LEVY</u>	<u>2008 MILL LEVY</u>	<u>MILLS INC/(DEC)</u>	<u>2007 TAXES \$100,000</u>	<u>2008 TAXES \$100,000</u>	<u>INC/(DEC)</u>
<u>THIS YEAR</u>	<u>LAST YEAR</u>													
1	1	Bismarck	55,532	59,503	167,123,847	184,598,386	17,474,539	10.5%	409.93	400.61	(9.32)	\$1,844.69	\$1,802.75	-2.27%
2	2	Minot	36,567	35,281	90,852,735	96,209,103	5,356,368	5.9%	419.78	421.27	1.49	\$1,889.01	\$1,895.72	0.35%
3	3	Dickinson	16,010	15,916	31,400,297	34,161,015	2,760,718	8.8%	445.59	424.75	(20.84)	\$2,005.16	\$1,911.38	-4.68%
4	7	Williston	12,512	12,393	20,185,248	23,281,558	3,096,310	15.3%	457.69	427.86	(29.83)	\$2,059.61	\$1,925.37	-6.52%
5	4	West Fargo	14,940	23,081	62,936,462	67,877,995	4,941,533	7.9%	446.99	441.38	(5.61)	\$2,011.46	\$1,986.21	-1.26%
6	5	Fargo	90,599	92,660	291,211,070	302,612,498	11,401,428	3.9%	459.04	455.43	(3.61)	\$2,065.68	\$2,049.44	-0.79%
7	6	Valley City	6,826	6,300	9,885,261	10,146,965	261,704	2.6%	465.11	471.67	6.56	\$2,093.00	\$2,122.52	1.41%
8	9	Grand Forks	49,321	51,740	130,066,082	136,538,777	6,472,695	5.0%	484.73	472.72	(12.01)	\$2,181.29	\$2,127.24	-2.48%
9	10	Mandan	16,718	17,736	33,508,163	37,651,647	4,143,484	12.4%	504.71	497.61	(7.10)	\$2,271.20	\$2,239.25	-1.41%
10	8	Wahpeton	8,586	7,703	12,830,836	13,000,029	169,193	1.3%	482.45	502.91	20.46	\$2,171.03	\$2,263.10	4.24%
11	12	Jamestown	15,527	14,680	25,182,657	26,117,411	934,754	3.7%	518.21	511.53	(6.68)	\$2,331.95	\$2,301.89	-1.29%
12	11	Grafton	4,516	4,045	5,202,177	5,378,507	176,330	3.4%	512.35	513.80	1.45	\$2,305.58	\$2,312.10	0.28%
13	13	Devils Lake	7,222	6,675	10,190,005	10,591,817	401,812	3.9%	529.34	521.53	(7.81)	\$2,382.03	\$2,346.89	-1.48%

# 2012 TAXABLE VALUATION AND TAX LEVIES IN NORTH DAKOTA CITIES

January, 2013

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Cities levying 200 mills+	1	5	5	3	3
Cities levying 150-199 mills	13	17	19	20	19
Cities levying 100-149 mills	57	68	64	66	73
Cities levying 90-99 mills	26	17	23	23	23
Cities levying 80-89 mills	29	24	27	31	38
Cities levying 70-79 mills	39	43	39	48	34
Cities levying 60-69 mills	31	32	38	29	37
Cities levying 50-59 mills	31	35	31	30	29
Cities levying 40-49 mills	51	45	47	48	42
Cities levying 30-39 mills	38	39	37	34	30
Cities levying 20-29 mills	11	6	5	5	6
Cities levying 10-19 mills	8	8	3	3	5
Cities levying under 10 mills	5	5	6	5	6
Cities with no levy	17	13	13	12	12
Total number of Cities	<u>357</u>	<u>357</u>	<u>357</u>	<u>357</u>	<u>357</u>

	<u>High</u>	<u>Average</u>	<u>Low</u>
County Levy	154.96	95.68	24.91
School Levy	219.28	114.42	24.56
City Levy	422.20	70.68	none
Park District	49.78	10.48	none



**NORTH DAKOTA LEAGUE OF CITIES**  
410 E. FRONT AVE.  
BISMARCK, NORTH DAKOTA 58504  
[www.ndlc.org](http://www.ndlc.org)

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# AVERAGE TAX LEVIES IN NORTH DAKOTA CITIES

## 2008 - 2012

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
County Levy	106.23	107.65	105.95	104.96	95.68
School Levy	190.67	124.22	122.74	122.03	114.42
City Levy	77.21	76.01	75.70	74.55	70.68
Park District Levy	11.00	10.96	11.17	10.84	10.48



NORTH DAKOTA LEAGUE OF CITIES  
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## 2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
ADAMS CO.	\$ 9,909,748								
Bucyrus	\$ 28,343	155.96	120.46	-	-	9.12	285.54	1.28%	1.43%
Haynes	\$ 22,053	155.96	120.46	68.35	-	5.00	349.77	1.57%	1.75%
Hettinger	\$ 1,829,451	155.96	120.46	35.65	30.66	5.00	347.73	1.56%	1.74%
Reeder	\$ 191,815	155.96	91.54	70.95	14.60	9.12	342.17	1.54%	1.71%
BARNES CO.	\$ 61,796,385								
Dazey	\$ 59,513	99.43	115.21	38.62	-	5.00	258.26	1.16%	1.29%
Fingal	\$ 90,997	99.43	99.33	62.99	13.19	4.90	279.84	1.26%	1.40%
Kathryn	\$ 61,766	98.43	143.43	46.10	4.07	4.37	296.40	1.33%	1.48%
Leal	\$ 77,132	99.43	115.21	38.54	-	4.72	257.90	1.16%	1.29%
Litchville	\$ 189,794	98.43	94.10	45.28	5.91	-	243.72	1.10%	1.22%
Nome	\$ 35,775	98.43	128.44	59.03	4.00	3.79	293.69	1.32%	1.47%
Oriska	\$ 125,897	99.43	99.33	42.59	-	-	241.35	1.09%	1.21%
Pillsbury	\$ 51,977	98.43	102.26	52.29	-	4.17	257.15	1.16%	1.29%
Rogers	\$ 435,555	99.43	115.21	42.13	-	-	256.77	1.16%	1.28%
Sanborn	\$ 221,839	99.43	115.21	75.15	4.17	10.00	303.96	1.37%	1.52%
Sibley	\$ 182,977	99.43	115.21	38.00	-	-	252.64	1.14%	1.26%
Tower City**	\$ 29,055	99.43	99.33	30.48	13.28	-	242.52	1.09%	1.21%
Valley City	\$ 12,579,361	96.43	143.43	94.69	40.80	-	375.35	1.69%	1.88%
Wimbledon	\$ 325,799	97.91	115.21	82.24	-	4.94	300.30	1.35%	1.50%
BENSON CO.	\$ 22,855,924								
Brinsmade	\$ 17,276	102.12	98.46	-	-	-	200.58	0.90%	1.00%
Esmond	\$ 130,721	102.12	91.91	68.94	7.12	2.27	272.36	1.23%	1.36%
Knox	\$ 42,861	102.12	129.75	38.28	-	4.73	274.88	1.24%	1.37%
Leeds	\$ 628,281	98.12	98.46	88.82	12.95	4.73	303.08	1.36%	1.52%
Maddock	\$ 602,227	98.12	91.91	80.08	20.01	5.00	295.12	1.33%	1.48%
Minnewaukan	\$ 300,024	102.12	85.14	75.30	11.19	-	273.75	1.23%	1.37%
Oberon	\$ 106,881	102.12	131.57	57.95	7.21	-	298.85	1.34%	1.49%
Warwick	\$ 45,627	102.12	68.56	120.95	-	5.00	296.63	1.33%	1.48%
York	\$ 56,963	102.12	98.46	59.05	5.53	4.73	269.89	1.21%	1.35%
BILLINGS CO.	\$ 8,353,309								
Medora	\$ 960,351	67.85	29.93	37.91	-	-	135.69	0.61%	0.68%
BOTTINEAU CO.	\$ 47,532,369								
Antler	\$ 35,574	79.24	107.59	82.52	-	9.73	279.08	1.26%	1.40%
Bottineau	\$ 5,221,315	79.24	77.76	96.88	23.78	10.08	287.74	1.29%	1.44%
Gardena	\$ 29,660	79.24	77.76	-	-	13.04	170.04	0.77%	0.85%
Kramer	\$ 145,327	79.24	83.72	44.04	-	11.23	218.23	0.98%	1.09%
Landa	\$ 30,566	79.24	108.48	46.50	-	15.09	249.31	1.12%	1.25%
Lansford	\$ 531,439	79.24	107.59	26.06	2.54	9.56	224.99	1.01%	1.12%
Maxbass	\$ 69,100	79.24	83.72	40.00	-	16.52	219.48	0.99%	1.10%
Newburg	\$ 228,878	79.24	83.72	47.28	-	16.24	226.48	1.02%	1.13%
Overly	\$ 53,698	79.24	77.76	-	-	10.75	167.75	0.75%	0.84%
Souris	\$ 72,094	79.24	77.76	97.87	4.00	14.65	273.52	1.23%	1.37%
Westhope	\$ 634,533	79.24	108.48	53.90	13.59	16.61	271.82	1.22%	1.36%
Willow City	\$ 167,920	79.24	124.07	121.47	3.57	9.75	338.10	1.52%	1.69%
BOWMAN CO.	\$ 23,293,767								
Bowman	\$ 3,779,734	56.59	101.15	80.79	34.43	-	272.96	1.23%	1.36%
Gascoyne	\$ 45,275	56.59	91.54	20.00	-	1.37	169.50	0.76%	0.85%
Rhame	\$ 249,810	56.59	101.15	49.93	-	1.60	209.27	0.94%	1.05%
Scranton	\$ 848,696	56.59	91.54	41.53	15.50	-	205.16	0.92%	1.03%

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2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
BURKE CO.	\$16,727,743								
Bowbells	766,391	71.12	95.39	79.81	11.96	4.65	262.93	1.18%	1.31%
Columbus	129,527	71.12	90.48	61.27	35.00	5.00	262.87	1.18%	1.31%
Flaxton	69,996	71.12	90.48	72.42	-	5.00	239.02	1.08%	1.20%
Larson	dissolved, 6/2003						-		
Lignite	237,840	71.12	90.48	42.82	7.74	10.00	222.16	1.00%	1.11%
Portal	210,986	71.12	90.48	74.17	1.47	7.94	245.18	1.10%	1.23%
Powers Lake	552,049	71.12	78.63	27.97	9.29	10.96	197.97	0.89%	0.99%
BURLEIGH CO.	\$ 300,396,636								
Bismarck	\$ 223,107,026	54.99	138.39	75.77	39.55	-	308.70	1.39%	1.54%
Lincoln	\$ 5,756,449	60.06	138.39	58.51	8.27	13.52	278.75	1.25%	1.39%
Regan	\$ 36,722	61.06	104.36	74.30	-	11.04	250.76	1.13%	1.25%
Wilton**	\$ 273,981	60.06	104.36	65.90	10.72	11.04	252.08	1.13%	1.26%
Wing	\$ 113,626	61.06	89.18	103.16	-	5.00	258.40	1.16%	1.29%
CASS CO.	\$ 521,035,701								
Alice	\$ 70,035	64.60	128.44	45.00		16.03	254.07	1.14%	1.27%
Amenia	\$ 357,997	64.60	130.15	10.49	-	11.03	216.27	0.97%	1.08%
Argusville	\$ 461,110	64.60	135.05	42.37	10.00	16.93	268.95	1.21%	1.34%
Arthur	\$ 605,499	64.60	135.05	52.00	9.00	15.37	276.02	1.24%	1.38%
Ayr	\$ 211,397	64.60	98.97	14.20	-	14.60	192.37	0.87%	0.96%
Briarwood	\$ 341,425	64.60	219.28	42.66	7.49	15.57	349.60	1.57%	1.75%
Buffalo	\$ 453,030	64.60	99.33	92.11	11.81	23.68	291.53	1.31%	1.46%
Casselton	\$ 5,576,336	64.60	130.15	78.36	26.23	10.68	310.02	1.40%	1.55%
Davenport	\$ 471,349	64.60	179.22	39.71	21.21	19.43	324.17	1.46%	1.62%
Enderlin**	\$ 2,974	64.60	128.44	194.03	20.51	16.53	424.11	1.91%	2.12%
Fargo	\$ 346,750,408	64.60	219.28	58.25	31.25	8.68	382.06	1.72%	1.91%
Frontier	\$ 806,888	64.60	219.28	14.88	-	15.92	314.68	1.42%	1.57%
Gardner	\$ 204,207	64.60	135.05	47.45	11.41	15.49	274.00	1.23%	1.37%
Grandin**	\$ 402,104	64.60	135.05	45.16	4.00	15.49	264.30	1.19%	1.32%
Harwood	\$ 1,852,770	64.60	192.20	80.46	13.55	10.68	361.49	1.63%	1.81%
Horace	\$ 8,135,522	64.60	192.20	35.51	8.00	15.57	315.88	1.42%	1.58%
Hunter	\$ 617,586	64.60	135.05	98.66	6.98	15.68	320.97	1.44%	1.60%
Kindred	\$ 1,572,272	64.60	179.22	66.86	24.41	15.68	350.77	1.58%	1.75%
Leonard	\$ 356,885	64.60	179.22	26.13	3.51	22.95	296.41	1.33%	1.48%
Mapleton	\$ 2,060,429	64.60	143.33	72.40	11.29	10.68	302.30	1.36%	1.51%
North River	\$ 190,406	64.60	219.28	-	-	11.03	294.91	1.33%	1.47%
Oxbow	\$ 1,138,748	64.60	179.22	53.98	10.49	15.57	323.86	1.46%	1.62%
Page	\$ 287,924	64.60	98.97	68.17	7.56	14.25	253.55	1.14%	1.27%
Prairie Rose	\$ 182,134	64.60	219.28	13.15	-	15.92	312.95	1.41%	1.56%
Reile's Acres	\$ 1,871,387	64.60	192.20	46.26	-	11.03	314.09	1.41%	1.57%
Tower City**	\$ 465,367	64.60	99.33	30.48	13.28	12.14	219.83	0.99%	1.10%
West Fargo	\$ 80,520,107	64.60	192.20	90.11	32.93	10.68	390.52	1.76%	1.95%
CAVALIER CO.	\$ 35,734,870								
Alsen	\$ 598,882	123.44	108.78	38.00	-	5.00	275.22	1.24%	1.38%
Calio	\$ 163,620	123.44	108.78	38.00	-	5.00	275.22	1.24%	1.38%
Calvin	\$ 47,644	123.44	108.78	73.58	1.00	5.00	311.80	1.40%	1.56%
Hannah	\$ 29,665	123.44	67.38	81.62	-	3.00	275.44	1.24%	1.38%
Hove Mobile Park	dissolved, 7/2002								
Langdon	\$ 3,064,818	123.44	67.38	115.18	21.52	-	327.52	1.47%	1.64%
Loma	\$ 465,471	123.44	67.38	18.00	-	2.00	210.82	0.95%	1.05%
Milton	\$ 300,859	123.44	67.38	38.00	4.71	-	233.53	1.05%	1.17%
Munich	\$ 271,770	123.44	108.78	56.00	15.00	5.00	308.22	1.39%	1.54%
Nekoma	\$ 479,622	123.44	67.38	50.00		3.70	244.52	1.10%	1.22%
Osnabrock	\$ 190,358	123.44	67.38	60.00	-	2.00	252.82	1.14%	1.26%
Sarles**	\$ 55,340	123.44	108.78	80.88	9.13	5.00	327.23	1.47%	1.64%
Wales	\$ 39,274	123.44	67.38	83.28	8.84	5.00	287.94	1.30%	1.44%



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## 2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
DICKEY CO.	\$ 27,515,761								
Ellendale	\$ 1,473,923	129.34	127.82	132.44	48.88	3.81	442.29	1.99%	2.21%
Forbes	\$ 56,394	127.34	127.82	87.89	-	-	343.05	1.54%	1.72%
Fullerton	\$ 186,259	128.34	127.82	93.15	41.35	-	390.66	1.76%	1.95%
Ludden	\$ 51,150	129.34	119.70	43.24	-	-	292.28	1.32%	1.46%
Monango	\$ 25,960	129.34	127.82	149.99	-	-	407.15	1.83%	2.04%
Oakes	\$ 3,729,732	127.34	119.70	100.82	27.03	-	374.89	1.69%	1.87%
DIVIDE CO.	\$ 19,505,166								
Ambrose	\$ 45,493	61.71	66.59	38.00	-	10.58	176.88	0.80%	0.88%
Crosby	\$ 2,445,596	61.38	66.59	36.26	43.98	10.58	218.79	0.98%	1.09%
Fortuna	\$ 122,839	61.71	66.59	16.52	-	14.52	159.34	0.72%	0.80%
Noonan	\$ 209,896	61.71	66.59	42.12	9.16	10.58	190.16	0.86%	0.95%
DUNN CO.	\$ 24,185,609								
Dodge	\$ 72,144	67.67	132.34	39.58	-	11.31	250.90	1.13%	1.25%
Dunn Center	\$ 293,180	67.67	93.26	47.96	-	16.28	225.17	1.01%	1.13%
Halliday	\$ 271,182	67.67	107.31	66.38	3.50	11.31	256.17	1.15%	1.28%
Killdeer	\$ 1,252,362	67.67	93.26	82.35	20.07	16.28	279.63	1.26%	1.40%
EDDY CO.	\$ 10,243,203								
New Rockford	\$ 1,586,479	136.19	109.47	106.44	44.21	-	396.31	1.78%	1.98%
Sheyenne	\$ 181,050	136.19	109.47	198.61	35.35	-	479.62	2.16%	2.40%
EMMONS CO.	\$ 20,477,612								
Braddock	\$ 20,581	103.31	119.30	94.61	4.66	4.63	326.51	1.47%	1.63%
Hague	\$ 89,416	103.31	101.34	55.43	3.55	10.00	273.63	1.23%	1.37%
Hazleton	\$ 237,929	103.31	119.30	121.23	4.24	4.43	352.51	1.59%	1.76%
Linton	\$ 1,276,863	103.31	96.26	117.11	22.37	4.92	343.97	1.55%	1.72%
Strasburg	\$ 486,541	103.31	101.34	121.93	11.04	5.00	342.62	1.54%	1.71%
FOSTER CO.	\$ 16,845,446								
Carrington	\$ 3,574,356	112.00	114.24	123.02	28.51	-	377.77	1.70%	1.89%
Glenfield	\$ 73,555	113.00	118.29	69.76	-	3.00	304.05	1.37%	1.52%
Grace City	\$ 114,668	113.00	118.29	58.91	17.84	-	308.04	1.39%	1.54%
McHenry	\$ 38,170	113.00	118.29	146.24	2.50	-	380.03	1.71%	1.90%
GOLDEN VALLEY	\$ 8,674,954								
Beach	\$ 1,640,864	93.60	91.16	69.46	20.38	1.00	275.60	1.24%	1.38%
Golva	\$ 99,519	93.60	82.55	45.91	5.42	10.50	237.98	1.07%	1.19%
Sentinel Butte	\$ 72,603	93.60	91.16	26.24	2.37	6.52	219.89	0.99%	1.10%
GRAND FORKS	\$ 212,068,470								
Emerado	\$ 421,477	126.46	209.85	67.66	8.64	-	412.61	1.86%	2.06%
Gilby	\$ 270,149	126.46	131.81	9.90	-	5.00	273.17	1.23%	1.37%
Grand Forks	\$ 153,748,856	118.19	139.14	109.88	40.89	-	408.10	1.84%	2.04%
Inkster	\$ 55,783	126.46	131.81	42.61	-	5.00	305.88	1.38%	1.53%
Larimore	\$ 1,695,916	122.46	137.24	154.37	21.59	-	435.66	1.96%	2.18%
Manvel	\$ 736,087	126.46	116.97	39.62	8.90	5.00	296.95	1.34%	1.48%
Niagara	\$ 73,748	126.46	104.93	56.88	-	5.00	293.27	1.32%	1.47%
Northwood	\$ 1,849,131	122.35	138.08	85.40	37.38	5.00	388.21	1.75%	1.94%
Reynolds**	\$ 207,058	126.46	123.73	44.30	4.03	4.41	302.93	1.36%	1.51%
Thompson	\$ 2,610,715	126.46	114.34	46.12	8.96	5.00	300.88	1.35%	1.50%
GRANT CO.	\$ 13,548,787								
Carson	\$ 327,649	110.59	122.56	103.60	20.89	4.30	361.94	1.63%	1.81%
Elgin	\$ 563,375	110.59	128.84	136.21	32.95	7.47	416.06	1.87%	2.08%
Leith	\$ 20,598	110.59	122.56	-	-	4.30	237.45	1.07%	1.19%
New Leipzig	\$ 233,158	110.59	128.84	111.42	6.05	5.13	362.03	1.63%	1.81%

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## 2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
GRIGGS CO.	\$ 15,020,041								
Binford	\$ 138,862	148.40	118.29	79.15	6.80	-	352.64	1.59%	1.76%
Cooperstown	\$ 1,611,435	148.40	138.27	143.66	18.00	-	448.33	2.02%	2.24%
Hannaford	\$ 108,636	148.40	138.27	70.10	9.21	-	365.98	1.65%	1.83%
HETTINGER CO.	\$ 18,617,056								
Mott	\$ 706,390	108.16	107.80	147.75	49.78	4.62	418.11	1.88%	2.09%
New England	\$ 534,288	108.16	117.85	158.48	45.83	-	430.32	1.94%	2.15%
Regent	\$ 267,566	108.16	107.80	125.26	19.00	5.00	365.22	1.64%	1.83%
KIDDER CO.	\$ 13,662,303								
Dawson	\$ 84,956	109.78	80.64	39.21	4.00	3.00	236.63	1.06%	1.18%
Pettibone	\$ 46,389	109.78	80.64	44.51	-	5.00	239.93	1.08%	1.20%
Robinson	\$ 54,839	109.78	71.50	78.80	-	3.00	263.08	1.18%	1.32%
Steele	\$ 1,106,980	109.78	80.64	50.28	35.00	23.07	298.77	1.34%	1.49%
Tappen	\$ 196,781	109.78	80.64	47.35	-	22.50	260.27	1.17%	1.30%
Tuttle	\$ 85,728	109.78	80.64	86.83	-	5.00	282.25	1.27%	1.41%
LAMOURE CO.	\$ 27,223,827								
Berlin	\$ 68,883	93.96	126.72	42.73	-	-	263.41	1.19%	1.32%
Dickey	\$ 30,354	92.96	94.10	47.96	5.80	-	240.82	1.08%	1.20%
Edgeley	\$ 827,615	90.96	126.72	102.48	23.80	-	343.96	1.55%	1.72%
Jud	\$ 71,218	92.96	110.73	75.46	15.00	4.26	298.41	1.34%	1.49%
Kulm	\$ 555,817	90.96	110.73	146.25	22.95	-	370.89	1.67%	1.85%
LaMoure	\$ 1,066,584	90.96	115.16	148.79	30.59	-	385.50	1.73%	1.93%
Marion	\$ 188,884	92.96	94.10	95.99	9.00	-	292.05	1.31%	1.46%
Verona	\$ 62,895	93.96	115.16	155.63	-	-	364.75	1.64%	1.82%
LOGAN CO.	\$ 11,010,197								
Fredonia	\$ 74,917	134.67	110.73	97.15	-	2.92	345.47	1.55%	1.73%
Gackle	\$ 315,682	134.67	83.93	119.40	38.06	12.10	388.16	1.75%	1.94%
Lehr**	\$ 27,259	134.67	99.28	70.32	-	-	304.27	1.37%	1.52%
Napoleon	\$ 1,189,836	134.67	98.63	109.94	24.26	13.52	381.02	1.71%	1.91%
MCHENRY CO.	\$ 31,228,610								
Anamoose	\$ 287,081	91.09	110.38	45.22	11.64	12.10	270.43	1.22%	1.35%
Balfour	\$ 38,432	91.09	94.49	-	-	6.46	192.04	0.86%	0.96%
Bantry	\$ 13,069	91.09	124.07	-	-	7.80	222.96	1.00%	1.11%
Bergen	\$ 34,478	91.09	138.12	25.86	-	7.24	262.31	1.18%	1.31%
Deering	\$ 102,957	91.09	128.37	38.00	-	7.80	265.26	1.19%	1.33%
Drake	\$ 313,409	91.09	94.49	64.42	8.47	3.71	262.18	1.18%	1.31%
Granville	\$ 282,938	91.09	124.07	69.27	-	5.93	290.36	1.31%	1.45%
Karlsruhe	\$ 112,732	91.09	138.12	31.28	-	16.71	277.20	1.25%	1.39%
Kief	\$ 27,028	91.09	94.49	38.00	-	6.46	230.04	1.04%	1.15%
Towner	\$ 612,893	91.09	124.07	99.94	-	2.80	317.90	1.43%	1.59%
Upham	\$ 102,957	91.09	124.07	77.70	-	7.80	300.66	1.35%	1.50%
Velva	\$ 2,163,937	91.09	138.12	91.05	31.00	3.71	354.97	1.60%	1.77%
Voltaire	\$ 175,407	91.09	138.12	38.00	-	7.24	274.45	1.24%	1.37%
MCINTOSH CO.	\$ 13,768,510								
Ashley	\$ 878,743	120.46	116.06	103.97	27.82	-	368.31	1.66%	1.84%
Lehr**	\$ 124,179	125.46	99.28	70.32	-	-	295.06	1.33%	1.48%
Venturia	\$ 25,617	125.46	116.06	38.00	-	-	279.52	1.26%	1.40%
Wishek	\$ 1,130,484	120.46	99.28	98.08	28.09	5.67	351.58	1.58%	1.76%
Zeeland	\$ 115,558	125.46	91.11	97.62	-	2.99	317.18	1.43%	1.59%



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2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
MCKENZIE CO.	\$ 46,493,409								
Alexander	\$ 438,824	25.91	61.16	58.16	3.14	7.03	155.40	0.70%	0.78%
Arnegard	\$ 210,793	25.91	70.76	68.00	4.48	7.50	176.65	0.79%	0.88%
Rawson	dissolved, 1/2002								
Watford City	\$ 4,844,964	25.91	70.76	65.34	41.68	2.50	206.19	0.93%	1.03%
MCLEAN CO.	\$ 49,547,323								
Benedict	\$ 99,363	49.45	91.80	-	-	10.33	151.58	0.68%	0.76%
Butte	\$ 65,862	49.45	138.12	-	-	15.33	202.90	0.91%	1.01%
Coleharbor	\$ 108,630	49.45	119.59	20.81	-	17.33	207.18	0.93%	1.04%
Garrison	\$ 2,761,569	49.45	108.77	53.33	22.26	5.29	239.10	1.08%	1.20%
Max	\$ 485,057	49.45	91.80	58.27	7.31	10.29	217.12	0.98%	1.09%
Mercer	\$ 90,091	49.45	99.90	38.00	-	13.24	200.59	0.90%	1.00%
Riverdale	\$ 871,251	49.45	119.59	79.31	7.72	2.33	258.40	1.16%	1.29%
Ruso	\$ 6,788	49.45	138.12	-	-	15.33	202.90	0.91%	1.01%
Turtle Lake	\$ 828,764	49.45	99.90	41.91	12.60	12.09	215.95	0.97%	1.08%
Underwood	\$ 1,275,165	49.45	119.59	81.25	19.46	17.33	287.08	1.29%	1.44%
Washburn	\$ 3,131,500	49.45	63.21	72.23	23.99	6.71	215.59	0.97%	1.08%
Wilton**	\$ 1,176,704	49.45	104.35	65.90	10.72	13.37	243.79	1.10%	1.22%
MERCER CO.	\$ 27,763,833								
Beulah	\$ 6,246,084	88.52	132.34	59.64	24.13	-	304.63	1.37%	1.52%
Golden Valley	\$ 193,205	92.52	124.04	72.80	-	-	289.36	1.30%	1.45%
Hazen	\$ 4,812,759	92.52	118.11	80.25	23.04	-	313.92	1.41%	1.57%
Pick City	\$ 290,797	92.52	119.59	63.37	-	-	275.48	1.24%	1.38%
Stanton	\$ 423,421	92.52	103.58	92.61	14.63	-	303.34	1.37%	1.52%
Zap	\$ 213,195	92.52	132.34	80.59	19.73	-	325.18	1.46%	1.63%
MORTON CO.	\$ 91,230,278								
Almont	\$ 97,097	110.13	126.73	60.11	-	11.04	308.01	1.39%	1.54%
Flasher	\$ 237,174	108.13	106.11	121.14	21.08	6.51	362.97	1.63%	1.81%
Glen Ullin	\$ 994,314	108.13	81.43	87.48	14.11	6.16	297.31	1.34%	1.49%
Hebron	\$ 978,635	108.13	92.43	92.85	35.64	7.60	336.65	1.51%	1.68%
Mandan	\$ 46,623,860	102.84	156.24	93.55	37.80	4.03	394.46	1.78%	1.97%
New Salem	\$ 1,545,365	110.13	126.73	64.59	35.84	7.71	345.00	1.55%	1.73%
MOUNTRAIL CO.	\$ 58,138,413								
New Town	\$ 2,331,342	53.80	85.30	113.05	4.15	5.73	262.03	1.18%	1.31%
Palermo	\$ 98,180	55.94	119.80	-	-	5.21	180.95	0.81%	0.90%
Parshall	\$ 943,056	54.44	71.41	81.92	11.84	9.13	228.74	1.03%	1.14%
Plaza	\$ 328,384	54.44	97.84	22.87	2.48	5.02	182.65	0.82%	0.91%
Ross	\$ 306,012	55.94	119.80	-	-	5.21	180.95	0.81%	0.90%
Stanley	\$ 4,812,294	53.80	119.80	67.82	14.39	0.73	256.54	1.15%	1.28%
White Earth	\$ 71,927	55.94	81.98	38.00	-	0.73	176.65	0.79%	0.88%
NELSON CO.	\$ 19,875,294								
Aneta	\$ 204,777	133.75	104.93	72.08	9.08	5.00	324.84	1.46%	1.62%
Lakota	\$ 652,754	133.75	116.71	159.29	25.07	7.16	441.98	1.99%	2.21%
McVillie	\$ 358,377	133.75	104.93	117.47	33.57	7.84	397.56	1.79%	1.99%
Michigan	\$ 264,767	133.75	104.93	86.45	17.25	12.59	354.97	1.60%	1.77%
Pekin	\$ 57,561	133.75	104.93	65.60	-	9.29	313.57	1.41%	1.57%
Petersburg	\$ 170,509	129.75	104.93	68.22	7.69	9.33	319.92	1.44%	1.60%
Tolna	\$ 154,295	133.75	104.93	68.07	5.73	4.84	317.32	1.43%	1.59%
OLIVER CO.	\$ 10,017,962								
Center	\$ 873,339	108.62	103.58	54.71	-	5.00	271.91	1.22%	1.36%
									0.00%
									0.00%

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## 2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
PEMBINA CO.	\$ 46,433,764								
Bathgate	\$ 37,403	93.84	119.42	42.75	-	-	256.01	1.15%	1.28%
Canton (Hensel)	\$ 57,809	93.84	118.00	42.94	-	-	254.78	1.15%	1.27%
Cavalier	\$ 2,271,506	90.84	118.00	86.66	8.04	-	303.54	1.37%	1.52%
Crystal	\$ 404,123	93.84	127.77	44.30	6.50	5.00	277.41	1.25%	1.39%
Drayton	\$ 1,084,641	91.84	178.57	77.32	16.60	-	364.33	1.64%	1.82%
Hamilton	\$ 54,364	93.84	118.00	44.31	-	-	256.15	1.15%	1.28%
Mountain	\$ 47,202	93.84	127.77	41.06	-	5.00	267.67	1.20%	1.34%
Neché	\$ 417,270	93.84	119.42	28.23	27.72	5.00	274.21	1.23%	1.37%
Pembina	\$ 1,092,481	91.84	125.42	110.32	-	-	327.58	1.47%	1.64%
St. Thomas	\$ 418,087	91.84	165.06	56.03	7.18	4.35	324.46	1.46%	1.62%
Walhalla	\$ 1,431,699	91.84	119.42	96.20	41.20	-	348.66	1.57%	1.74%
PIERCE CO.	\$ 22,167,617								
Balta	\$ 39,097	85.31	129.75	-	-	-	215.06	0.97%	1.08%
Rugby	\$ 4,885,478	85.31	129.75	112.80	13.02	-	340.88	1.53%	1.70%
Wolford	\$ 29,689	85.31	133.96	38.00	-	-	257.27	1.16%	1.29%
RAMSEY CO.	\$ 38,106,897								
Brocket	\$ 37,995	133.10	116.71	-	-	5.73	255.54	1.15%	1.28%
Churchs Ferry	\$ 22,002	133.10	98.46	88.06	-	4.73	324.35	1.46%	1.62%
Crary	\$ 114,262	133.10	134.73	18.11	-	5.00	290.94	1.31%	1.45%
Devils Lake	\$ 11,748,666	125.13	134.73	112.66	49.19	-	421.71	1.90%	2.11%
Edmore	\$ 192,599	132.86	109.09	114.17	23.56	-	379.68	1.71%	1.90%
Hampden	\$ 59,140	133.10	91.77	79.92	-	-	304.79	1.37%	1.52%
Lawton	\$ 34,972	133.10	109.09	123.52	-	5.00	370.71	1.67%	1.85%
Starkweather	\$ 54,566	133.10	91.77	76.30	-	5.00	306.17	1.38%	1.53%
RANSOM CO.	\$ 26,651,450								
Elliott	\$ 32,644	94.11	132.41	45.46	-	5.53	277.51	1.25%	1.39%
Enderlin**	\$ 2,042,866	94.11	128.44	194.03	20.51	5.85	442.94	1.99%	2.21%
Fort Ransom	\$ 217,618	94.11	44.98	38.00	-	5.84	182.93	0.82%	0.91%
Lisbon	\$ 3,136,188	94.11	132.41	196.55	18.85	-	441.92	1.99%	2.21%
Sheldon	\$ 136,444	94.11	128.44	44.50	-	5.85	272.90	1.23%	1.36%
RENVILLE CO.	\$ 18,366,731								
Glenburn	\$ 606,664	62.96	108.33	54.62	8.62	7.70	242.23	1.09%	1.21%
Grano	\$ 9,136	65.96	107.59	43.78	-	3.00	220.33	0.99%	1.10%
Loraine	\$ 26,443	65.96	107.59	38.00	-	3.00	214.55	0.97%	1.07%
Mohall	\$ 1,094,230	62.96	107.59	122.98	35.73	3.00	332.26	1.50%	1.66%
Sherwood	\$ 228,208	60.75	107.59	93.66	8.76	2.33	273.09	1.23%	1.37%
Tolley	\$ 100,246	65.96	107.59	51.77	-	8.00	233.32	1.05%	1.17%
RICHLAND CO.	\$ 65,877,206								
Abercrombie	\$ 372,049	127.50	154.02	39.45	4.13	8.00	333.10	1.50%	1.67%
Barney	\$ 85,839	127.50	100.65	47.33	4.29	4.39	284.16	1.28%	1.42%
Christine	\$ 311,891	127.50	154.02	38.08	4.00	13.00	336.60	1.51%	1.68%
Colfax	\$ 303,394	127.50	154.02	38.27	4.02	7.10	330.91	1.49%	1.65%
Dwight	\$ 132,350	127.50	136.73	7.00	10.68	11.60	293.51	1.32%	1.47%
Fairmount	\$ 362,057	127.50	132.00	103.11	9.83	9.68	382.12	1.72%	1.91%
Great Bend	\$ 88,545	127.50	136.73	42.56	40.05	14.39	361.23	1.63%	1.81%
Hankinson	\$ 1,306,281	127.50	166.73	105.00	13.86	15.06	428.15	1.93%	2.14%
Lidgerwood	\$ 721,329	127.50	147.40	107.64	14.56	22.74	419.84	1.89%	2.10%
Mantador	\$ 95,179	127.50	166.73	39.92	4.50	10.06	348.71	1.57%	1.74%
Mooreton	\$ 284,369	127.50	136.73	38.00	4.00	5.00	311.23	1.40%	1.56%
Wahpeton	\$ 14,539,873	124.50	136.73	124.14	39.25	-	424.62	1.91%	2.12%
Walcott	\$ 357,350	137.50	187.91	41.15	4.00	8.11	378.67	1.70%	1.89%
Wyndmere	\$ 637,671	137.50	108.18	65.52	6.62	6.15	323.97	1.46%	1.62%



## 2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
ROLETTE CO.	\$ 14,790,323								
Dunseith	\$ 403,878	95.91	128.44	95.66	5.46	-	325.47	1.46%	1.63%
Mylo	\$ 22,505	96.91	128.65	26.44	-	-	252.00	1.13%	1.26%
Rolette	\$ 530,125	94.87	128.65	109.25	18.42	-	351.19	1.58%	1.76%
Rolla	\$ 1,808,548	94.87	127.88	140.47	17.93	-	381.15	1.72%	1.91%
St. John	\$ 172,557	96.91	92.60	96.77	-	5.00	291.28	1.31%	1.46%
SARGENT CO.	\$ 25,699,209								
Cayuga	\$ 57,588	102.91	127.24	58.34	5.21	14.39	308.09	1.39%	1.54%
Cogswell	\$ 72,135	102.91	127.24	108.37	-	2.23	340.75	1.53%	1.70%
Forman	\$ 766,824	100.77	127.24	98.17	20.93	4.71	351.82	1.58%	1.76%
Gwinner	\$ 1,222,514	102.08	121.29	130.44	28.47	5.00	387.28	1.74%	1.94%
Havana	\$ 78,524	102.91	127.24	54.77	-	4.71	289.63	1.30%	1.45%
Milnor	\$ 852,253	99.94	111.41	155.18	24.64	11.75	402.92	1.81%	2.01%
Rutland	\$ 174,757	102.91	127.24	88.80	9.91	14.39	343.25	1.54%	1.72%
SHERIDAN CO.	\$ 9,616,250								
Goodrich	\$ 107,699	91.06	109.97	78.34	9.15	1.40	289.92	1.30%	1.45%
Martin	\$ 112,796	91.06	122.79	50.83	-	2.85	267.53	1.20%	1.34%
McClusky	\$ 444,950	91.06	109.22	74.77	33.91	8.39	317.35	1.43%	1.59%
SIOUX CO.	\$ 2,183,599								
Fort Yates	\$ 54,157	110.10	-	72.95	-	-	183.05	0.82%	0.92%
Selfridge	\$ 78,399	110.10	106.90	102.02	-	-	319.02	1.44%	1.60%
Solen	\$ 28,473	110.10	100.50	88.39	-	5.53	304.52	1.37%	1.52%
SLOPE CO.	\$ 9,541,577								
Amidon	\$ 28,498	37.93	24.56	-	-	5.31	67.80	0.31%	0.34%
Marmarth	\$ 117,159	37.93	57.06	38.35	3.63	8.03	145.00	0.65%	0.73%
STARK CO.	\$ 92,720,919								
Belfield	\$ 1,275,252	100.32	77.48	64.25	16.03	-	258.08	1.16%	1.29%
Dickinson	\$ 55,051,875	91.82	118.85	77.41	23.79	13.00	324.87	1.46%	1.62%
Gladstone	\$ 284,438	100.49	117.72	66.27	7.71	10.00	302.19	1.36%	1.51%
Richardton	\$ 958,827	100.49	119.70	48.58	8.68	10.00	287.45	1.29%	1.44%
South Heart	\$ 679,467	100.32	80.99	78.17	9.00	5.00	273.48	1.23%	1.37%
Taylor	\$ 251,381	100.49	119.70	39.00	4.00	10.00	273.19	1.23%	1.37%
STEELE CO.	\$ 25,366,495								
Finley	\$ 971,916	82.26	113.51	93.87	40.07	4.21	333.92	1.50%	1.67%
Hope	\$ 308,946	82.26	102.26	197.58	26.11	4.17	412.38	1.86%	2.06%
Luverne	\$ 57,648	83.13	102.26	55.23	-	4.17	244.79	1.10%	1.22%
Sharon	\$ 93,372	83.13	113.51	135.35	-	-	331.99	1.49%	1.66%
STUTSMAN CO.	\$ 68,714,699								
Buchanan	\$ 114,455	113.19	116.03	42.81	-	5.00	277.03	1.25%	1.39%
Cleveland	\$ 148,842	113.19	135.00	48.50	-	5.00	301.69	1.36%	1.51%
Courtenay	\$ 80,593	113.19	115.88	103.06	-	3.36	335.49	1.51%	1.68%
Jamestown	\$ 28,666,637	108.19	155.40	107.87	43.48	15.50	430.44	1.94%	2.15%
Kensal	\$ 223,559	111.98	120.00	45.26	4.48	5.00	286.72	1.29%	1.43%
Medina	\$ 310,586	111.98	135.00	107.95	10.66	6.83	372.42	1.68%	1.86%
Montpelier	\$ 55,908	113.19	125.00	71.40	-	-	309.59	1.39%	1.55%
Pingree	\$ 36,258	113.19	116.03	105.91	-	5.00	340.13	1.53%	1.70%
Spiritwood Lake	\$ 447,265	113.19	115.88	38.69	-	5.00	272.76	1.23%	1.36%
Streeter	\$ 132,867	111.98	83.93	169.09	10.72	5.00	380.72	1.71%	1.90%
Woodworth	\$ 102,570	113.19	114.24	121.76	-	-	349.19	1.57%	1.75%

2

2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm.%
TOWNER CO.	\$ 19,462,216								
Bisbee	\$ 81,631	115.11	65.16	197.28	-	8.00	385.55	1.73%	1.93%
Cando	\$ 1,650,142	114.33	65.16	118.10	44.36	-	341.95	1.54%	1.71%
Egeland	\$ 60,796	115.11	65.16	122.88	-	3.69	306.84	1.38%	1.53%
Hansboro	\$ 9,808	112.68	127.88	124.35	-	7.60	372.51	1.68%	1.86%
Maza	dissolved, 6/2002								
Perth	\$ 9,322	115.11	65.16	422.20	-	8.00	610.47	2.75%	3.05%
Rock Lake	\$ 77,732	112.68	87.99	83.43	35.00	7.60	326.70	1.47%	1.63%
Sarles**	\$ 2,436	112.68	108.78	78.00	8.88	5.00	313.34	1.41%	1.57%
TRAILL CO.	\$ 37,545,573								
Buxton	\$ 542,730	120.92	123.73	58.06	14.74	4.28	321.73	1.45%	1.61%
Clifford	\$ 68,142	120.92	119.57	53.79	3.22	5.00	302.50	1.36%	1.51%
Galesburg	\$ 216,761	120.92	119.57	49.19	5.44	2.16	297.28	1.34%	1.49%
Grandin**	\$ 103,992	120.92	135.05	45.16	4.00	4.81	309.94	1.39%	1.55%
Hatton	\$ 1,019,968	120.92	121.66	82.84	8.12	5.76	339.30	1.53%	1.70%
Hillsboro	\$ 2,383,663	120.57	137.90	71.31	17.65	-	347.43	1.56%	1.74%
Mayville	\$ 2,514,793	120.57	119.57	129.66	28.87	-	398.67	1.79%	1.99%
Portland	\$ 998,176	120.92	119.57	80.58	20.35	5.00	346.42	1.56%	1.73%
Reynolds**	\$ 418,223	120.92	123.73	44.30	4.03	4.41	297.39	1.34%	1.49%
WALSH CO.	\$ 42,838,375								
Adams	\$ 146,620	126.31	118.09	155.58	12.29	8.52	420.79	1.89%	2.10%
Ardoch	\$ 90,638	126.31	131.81	4.50	-	9.10	271.72	1.22%	1.36%
Conway	\$ 8,814	126.31	115.95	4.50	-	6.60	253.36	1.14%	1.27%
Edinburg	\$ 230,949	126.31	127.77	74.61	10.32	4.57	343.58	1.55%	1.72%
Fairdale	\$ 68,409	126.31	109.09	55.89	4.00	4.39	299.68	1.35%	1.50%
Fordville	\$ 253,655	126.31	115.95	64.50	5.25	6.60	318.61	1.43%	1.59%
Forest River	\$ 118,539	126.31	131.81	70.53	8.30	1.60	338.55	1.52%	1.69%
Grafton	\$ 5,581,625	126.31	161.00	124.81	47.03	1.60	460.75	2.07%	2.30%
Hoople	\$ 299,950	126.31	127.77	63.15	6.86	13.94	338.03	1.52%	1.69%
Lankin	\$ 123,634	126.31	115.95	87.20	10.93	1.60	341.99	1.54%	1.71%
Minto	\$ 683,884	129.32	119.07	98.23	16.24	9.10	371.96	1.67%	1.86%
Park River	\$ 1,782,463	126.31	159.00	86.72	26.37	1.60	400.00	1.80%	2.00%
Pisek	\$ 73,777	126.31	159.00	40.50	4.00	6.60	336.41	1.51%	1.68%
WARD CO.	\$ 225,189,311								
Berthold	\$ 1,141,425	73.28	97.84	45.88	1.52	8.21	226.73	1.02%	1.13%
Burlington	\$ 1,906,327	74.27	150.03	82.58	-	-	306.88	1.38%	1.53%
Carpio	\$ 307,293	73.28	150.03	38.00	2.47	6.49	270.27	1.22%	1.35%
Des Lacs	\$ 351,270	73.28	150.03	19.36	1.37	12.80	256.84	1.16%	1.28%
Donnybrook	\$ 113,788	73.28	95.43	39.76	4.33	-	212.80	0.96%	1.06%
Douglas	\$ 93,559	74.27	91.80	9.23	-	4.95	180.25	0.81%	0.90%
Kenmare	\$ 1,952,248	73.28	95.43	77.24	9.74	-	255.69	1.15%	1.28%
Makoti	\$ 203,457	73.28	97.84	41.44	5.60	8.06	226.22	1.02%	1.13%
Minot	\$ 147,700,694	71.38	141.02	84.29	31.65	-	328.34	1.48%	1.64%
Ryder	\$ 146,546	73.28	97.84	27.64	4.78	8.06	211.60	0.95%	1.06%
Sawyer	\$ 646,349	74.27	129.62	33.16	-	4.73	241.78	1.09%	1.21%
Surrey	\$ 2,477,592	73.28	107.92	71.68	12.77	4.44	270.09	1.22%	1.35%
WELLS CO.	\$ 27,587,103								
Bowdon	\$ 91,964	104.23	97.55	98.90	9.68	-	310.36	1.40%	1.55%
Cathay	\$ 34,389	104.23	97.55	76.42	-	13.89	292.09	1.31%	1.46%
Fessenden	\$ 621,495	104.23	97.55	92.15	24.60	12.18	330.71	1.49%	1.65%
Hamberg	\$ 28,291	104.23	97.55	58.50	-	12.18	272.46	1.23%	1.36%
Harvey	\$ 2,588,597	104.23	122.79	121.34	31.87	-	380.23	1.71%	1.90%
Hurdsfield	\$ 90,417	104.23	95.07	111.77	10.57	-	321.64	1.45%	1.61%
Sykeston	\$ 85,185	104.23	114.24	64.57	5.28	1.41	289.73	1.30%	1.45%

## 2012 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies	Res. %	Comm. %
WILLIAMS CO.	\$ 115,879,727								
Alamo	\$ 57,759	76.10	122.96	79.26	-	23.85	302.17	1.36%	1.51%
Epping	\$ 136,046	76.10	117.80	49.03	-	12.37	255.30	1.15%	1.28%
Grenora	\$ 366,517	76.10	122.96	67.71	36.09	18.66	321.52	1.45%	1.61%
Ray	\$ 1,673,756	76.10	117.80	112.60	11.77	12.04	330.31	1.49%	1.65%
Springbrook	\$ 45,379	76.10	117.80	-	-	10.77	204.67	0.92%	1.02%
Tioga	\$ 3,305,774	76.10	81.98	65.17	44.12	2.13	269.50	1.21%	1.35%
Wildrose	\$ 114,540	76.10	117.80	74.46	35.00	12.12	315.48	1.42%	1.58%
Williston	\$ 51,540,579	76.10	122.42	48.85	-	2.13	249.50	1.12%	1.25%
State Averages		96.68	114.42	70.68	10.48	6.24	297.58	1.34%	1.49%
Total Valuation	\$ 2,722,810,047								
City Valuation	\$ 1,446,508,978								

\* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

\*\* Enderlin is in Cass and Ransom Counties.  
Grandin is in Cass and Traill Counties.  
Lehr is in Logan and McIntosh Counties.  
Reynolds is in Grand Forks and Traill Counties.  
Sarles is in Cavalier and Towner Counties.  
Tower City is in Barnes and Cass Counties.  
Wilton is in Burleigh and McLean Counties.

TO CALCULATE WHAT ONE MILL RAISES IN REVENUE FOR A CITY,  
DIVIDE THE CITY'S TAXABLE VALUATION BY 1,000.

*The information in this publication was received from county auditors. We thank all county auditors for taking the time to compile and submit the data necessary to publish this bulletin.*



**Testimony To The  
THE SENATE FINANCE & TAXATION COMMITTEE  
Prepared March 19, 2013 by  
Casey Bradley, Auditor/COO Stutsman County**

**REGARDING HOUSE BILL No. 1290**

I would like to thank Chairman Cook and committee members for the opportunity to address House Bill 1290. I understand the intent of this proposed bill is to “reform” the property tax system. In my opinion simply placing a cap on property taxes is not an effective tool and will lead to grave consequences that will ultimately lessen the quality of life for North Dakota citizens and the economic viability of our local governments. This bill causes a great deal of concern for me because of the financial uncertainty it will create for local units of government.

Stutsman County has not seen the drastic increases in economic activity nor the devastation to our road systems that many of the western counties have, we have however seen major increases in our demand for services as a result of this activity. In 2012, the Stutsman County Sheriff’s Office had a 21.32% increase in their calls for services. Countywide we witnessed an increase of all calls for service of 11.44%. Already this year, 2013, we have seen a 35% increase in our County inmate population. This bed space is traditionally utilized for paying inmates from other organizations, which has served as a direct supplement to the local tax dollars. This increase will mean a decrease in revenues and a sharp increase in our costs. The caps imposed by House Bill 1290 would prohibit Stutsman County from affording the costs of housing our inmates as well as for providing the law enforcement services needed to accommodate these dramatic increases.

Between 2009 and 2011 Stutsman County had 1,978 sites declared disasters by FEMA as well as another 15 Federal Highway Disaster sites. Had House Bill 1290 been in place we would not have had the capacity to address these disasters in the method by which we did. We would have been forced to incur debt because of the limitation wasting valuable tax dollars on interest and fees to simply avoid these limits. Furthermore, these limits would have eliminated our ability to provide assistance to our local townships that rely on the county for both maintenance and technical support. At the height of the flooding, we extended nearly \$2 million worth of credit to our townships so they could keep their road systems viable. This was done despite the County seeing nearly triple digit increase in aggregate prices and major damage to our road systems.



In the third quarter of 2012 the Federal Bureau of Economic Analysis ranked North Dakota as the number one state in the nation for personal wage growth. The massive labor shortages in North Dakota are well known and have become a major issue in many parts of the state. The implementation of House Bill 1290 would effectively eliminate local governments' ability to be competitive with wages and retain qualified staff. The drastic increases imposed by the legislature for retirement contributions as well as the 13% increase in health insurance we have experienced would certainly lead to further cuts of services because they both exceeded the allowable limits imposed by House Bill 1290. Furthermore, Stutsman County would not have the capacity to pay for the implementation of the Hay's Study for Merit Employees as has been imposed on the county.

The first handout is an illustration of what the impact of House Bill 1290 would have had on Stutsman County had it been imposed at the beginning of 2007. As you can see we would have \$3,638,598.88 over this period. In just fiscal year 2012 this lost revenue was enough to have eliminated nearly our entire General Fund budget at \$1,206,840.53 for the entire year. For us that would have meant no Sheriff's Office, State's Attorney, Auditor, Treasurer, nor Recorder. The next two pages of the handouts illustrate the impact our levy has had on a \$100,000 property from 2008 until 2012 in the City of Jamestown and in a rural township. As you can see the Net Effective Tax Rate has decreased in every instance.

In closing, I would like to thank the committee for allowing me to voice my concerns on this bill. I highly recommend a do not pass recommendation because of this bill's crippling effect on local government. Capping our ability to provide critical public services at a time when we are seeing historic demand will undoubtedly have disastrous effects on our communities.

Stutsman County Government

Taxable Valuation with New Growth  
Net New Properties included in valuation

Actual % Growth in Valuation

Mill Rate

General  
Human Service  
Highway  
Corrections  
Health Insurance  
Social Security  
Senior Citizens  
Veteran Service  
Emergency Fund  
Total County Levies

2006	2007		2008		2009		2010		2011		2012	
Actual	Actual	3% Increase	Actual	3% Increase	Actual	3% Increase	Actual	3% Increase	Actual	3% Increase	Actual	3% Increase
53,706,579	55,005,509		57,089,306		60,386,351		63,329,007		66,743,031		72,676,207	
	436,917		687,227		749,835		544,666		544,666		663,862	
	2.42%		3.79%		5.78%		4.87%		5.39%		8.89%	
22.26	22.33	22.33	19.41	19.41	20.57	19.15	19.04	18.98	18.76	18.71	18.76	17.87
26.80	25.21	25.21	25.21	25.21	26.00	24.87	25.84	24.65	24.64	24.30	21.64	21.64
9.12	8.95	8.95	8.69	8.69	8.29	8.29	10.58	8.22	12.09	8.10	11.78	7.74
10.00	10.00	10.00	10.00	10.00	10.00	9.87	10.00	9.78	10.00	9.64	10.00	9.21
5.40	6.12	5.47	6.12	5.50	8.00	5.43	8.00	5.38	5.96	5.30	4.00	4.00
12.01	12.72	12.18	15.62	12.23	15.62	12.07	15.62	11.96	15.72	11.79	18.88	11.26
1.46	1.44	1.44	1.40	1.40	1.37	1.37	1.32	1.32	1.26	1.26	1.26	1.20
1.17	1.18	1.18	1.18	1.18	1.15	1.15	1.26	1.14	1.20	1.12	1.20	1.07
1.00	1.00	1.00	1.00	1.00	2.00	0.99	2.00	0.98	4.00	0.96	4.00	0.92
89.22	88.95	87.76	88.63	84.63	93.00	83.18	93.66	82.39	93.63	81.18	91.52	74.91

Actual Dollars Levied

General  
Human Service  
Highway  
Corrections  
Health Insurance  
Social Security  
Senior Citizens  
Veteran Service  
Emergency Fund  
Total County Levies  
Annual (Loss)  
Cumulative (Loss)

1,195,508.45	1,228,273.02	1,228,273.02	1,108,103.43	1,108,103.43	1,242,147.24	1,156,337.46	1,205,784.29	1,201,770.28	1,252,099.26	1,248,469.38	1,363,405.64	1,298,713.95
1,439,336.32	1,386,688.88	1,386,688.88	1,439,221.40	1,439,221.40	1,570,045.13	1,501,868.49	1,636,421.54	1,560,877.32	1,644,548.28	1,621,530.82	1,572,713.12	1,572,713.12
489,804.00	492,299.31	492,299.31	496,106.07	496,106.07	500,602.85	500,602.85	670,020.89	520,271.67	806,923.24	540,488.70	856,125.72	562,240.63
537,065.79	550,055.09	550,055.09	570,893.06	570,893.06	603,863.51	595,743.15	633,290.07	619,150.07	667,430.31	643,209.37	726,762.07	669,095.29
290,015.53	336,633.72	301,146.12	349,386.55	314,055.84	483,090.81	327,726.20	506,632.06	340,602.66	397,788.46	353,838.00	290,704.83	290,704.83
645,016.01	699,670.07	669,771.29	891,734.96	698,483.45	943,234.80	728,887.35	989,199.09	757,525.54	1,049,200.45	786,961.91	1,372,126.79	818,633.14
78,411.61	79,207.93	79,207.93	79,925.03	79,925.03	82,729.30	82,729.30	83,594.29	83,594.29	84,096.22	84,096.22	91,572.02	87,480.67
62,836.70	64,906.50	64,906.50	67,365.38	67,365.38	69,444.30	69,444.30	79,794.55	72,172.79	80,091.64	74,977.32	87,211.45	77,994.78
53,706.58	55,005.51	55,005.51	57,089.31	57,089.31	120,772.70	59,574.32	126,658.01	61,915.01	266,972.12	64,320.94	290,704.83	66,909.53
4,791,700.98	4,892,740.03	4,872,353.65	5,059,825.19	4,831,242.96	5,615,930.64	5,022,913.42	5,931,394.80	5,217,879.61	6,249,149.99	5,417,892.65	6,651,326.46	5,444,485.93
		(65,386.38)		(228,582.23)		(593,017.22)		(713,515.18)		(831,257.34)		(1,206,840.53)
		(65,386.38)		(293,968.61)		(886,985.83)		(1,600,501.01)		(2,431,758.35)		(3,638,598.88)

Adjustment for Added Properties

Adjusted Base Levy

Maximum allowed Levy @ 3%

38,981.73	60,311.92	63,455.58	45,305.11	44,876.78	53,889.27
4,830,682.71	4,887,665.57	4,894,698.54	5,068,218.53	5,262,756.39	5,471,781.92
4,975,603.19	5,034,295.53	5,041,539.50	5,220,265.08	5,420,639.08	5,635,935.38

Individual Allowed Levies @ 3% Increase

General  
Human Service  
Highway  
Corrections  
Health Insurance  
Social Security  
Senior Citizens  
Veteran Service  
Emergency Fund  
Total County Levies

1,241,391.25	1,280,927.36	1,156,337.46	1,201,770.28	1,248,469.38	1,298,713.95
1,494,577.06	1,446,134.29	1,501,868.49	1,560,877.32	1,621,530.82	1,686,789.21
508,602.34	513,403.49	517,700.80	520,271.67	540,488.70	562,240.63
557,678.01	573,635.18	595,743.15	619,150.07	643,209.37	669,095.29
301,146.12	314,055.84	327,726.20	340,602.66	353,838.00	368,078.18
669,771.29	698,483.45	728,887.35	757,525.54	786,961.91	818,633.14
81,420.99	82,603.47	83,404.04	85,979.76	86,842.65	87,480.67
65,248.33	67,688.95	70,297.69	72,172.79	74,977.32	77,994.78
55,767.80	57,363.52	59,574.32	61,915.01	64,320.94	66,909.53
4,975,603.19	5,034,295.53	5,041,539.50	5,220,265.08	5,420,639.08	5,635,935.38

Lost Dollars Levied

(82,863.17)	25,529.66	574,391.15	711,129.71	828,510.91	1,015,391.09
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Actual Levy Increase

2.11%	3.41%	10.99%	5.62%	5.36%	6.44%
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## Stutsman County, North Dakota

## Mill levy changes from 2008 (base year) to 2012

## City of Jamestown, ND

	2008	2009	2010	2011	2012
County	100.10	104.40	105.01	104.88	102.69
Vector	3.50	3.50	3.50	3.50	3.50
Garrison Diversion	1.00	1.00	1.00	1.00	1.00
State Medical	1.00	1.00	1.00	1.00	1.00
Jamestown City	126.49	134.63	131.17	131.11	123.37
Jamestown Park	42.96	43.43	44.21	44.25	43.48
Jamestown School	236.48	161.39	161.46	161.40	155.40
Total Mills	511.53	449.35	447.35	447.14	430.44
Annual Change		(62.18)	(2.00)	(0.21)	(16.70)

## Net Effective Tax Rate

<b>Residential</b>	<b>2.30%</b>	<b>2.02%</b>	<b>2.01%</b>	<b>2.01%</b>	<b>1.94%</b>
Commerical	2.56%	2.25%	2.24%	2.24%	2.15%
Agricultural	2.56%	2.25%	2.24%	2.24%	2.15%

## Stutsman County, North Dakota

Mills levy changes from 2008 (base year) to 2012

## Alexander Township, ND

	2008	2009	2010	2011	2012
County	105.10	109.40	110.01	109.88	107.69
Vector	3.50	3.50	3.50	3.50	3.50
Garrison Diversion	1.00	1.00	1.00	1.00	1.00
State Medical	1.00	1.00	1.00	1.00	1.00
Alexander Township	12.87	14.00	27.00	36.00	18.00
Streeter School	158.30	107.46	102.97	96.08	83.93
Gackle Fire	5.72	5.70	5.65	5.61	12.10
Total Mills	287.49	242.06	251.13	253.07	227.22
Annual Change		(45.43)	9.07	1.94	(25.85)

## Net Effective Tax Rate

<b>Residential</b>	<b>1.29%</b>	<b>1.09%</b>	<b>1.13%</b>	<b>1.14%</b>	<b>1.02%</b>
Commerical	1.44%	1.21%	1.26%	1.27%	1.14%
Agricultural	1.44%	1.21%	1.26%	1.27%	1.14%



# *City of Grand Forks*

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## **TESTIMONY ON HOUSE BILL 1290**

### **Senate Finance and Taxation Committee**

**Maureen Storstad, Finance Director  
City of Grand Forks, ND**

**March 19, 2013**

Mr. Chairman and members of the committee, my name is Maureen Storstad, and I am the Finance Director for the City of Grand Forks. I want to thank you for the opportunity to provide testimony and express my concern and opposition to this legislation and what is, perhaps, its unintended consequence.

I have to express my concern regarding a significant possible consequence of implementing caps:

- Impact on bond rates – Implementing caps does not consider the impacts to our local taxing entities ability to sell debt at the best rates possible for our citizens and may result in an unintended and incalculable cost to our citizens.
  - Bond rating agencies and investors consider certain criteria when rating or making a decision to buy our bonds. The result of their decision affects the rates at which our citizens pay back the bonds. As we all know, just the slightest increase in payback rates result in substantial increase in the total bill. Some of the factors considered by bond rating agencies and investors are:
    - Operating Margin – this is our ability to pay for services and the service levels set forth by our citizens and elected officials.
    - Financial Flexibility – how much authority do we have to manage our own finances and what type of infringements on this management authority have been put into place?

- Ability to control costs – What is our ability to make sound long-term decisions, such as replacing capital items; planning for an additional fire station needed due to growth of the City; planning for needed repairs to a library; or maintaining infrastructure – that responsibly control existing and anticipated costs?
- Fund Balances – Are fund balances sufficient to meet emergencies? Do we have the financial ability to react to an emergency or have these safety nets for our citizens and community been worn away by spending them down? Our reserves saved our bond rating after the 1997 flood.

I believe placing caps on local entities will have a negative impact on all the above criteria. This issue needs far more consideration and research before we suffer the unintended consequences of even higher burdens on our residents.

I believe the City of Grand Forks has a good track record of “holding down” property taxes. We have cut 29.5 mills since 2000, as our Mayor, Administration, and Council has made this a priority.

It is for these reasons that I would recommend a DO NOT PASS recommendation of House Bill 1290.

Thank you for your consideration.

House Bill 1290

Senate Finance and Tax Committee

March 19, 2013

Mr. Chairman and members of the Senate Finance and Tax Committee. My name is Bill Wocken. I am the City Administrator for the City of Bismarck. I am appearing this morning in opposition to House Bill 1290 with the approval of my City Commission.

House Bill 1290 seeks to limit annual budgets in local governments. I do have issues with this concept. The limitation on the increase in budget from one year to another is, in my opinion, unhealthy and unnecessary.

City and county budgets are subject to many pressures that come with the delivery of services to local citizens. In areas that are growing rapidly, a restriction in the increase of a budget may well translate into a service reduction. I am sure the budgets of Williston and other cities and counties in the oil patch have tremendous year-to-year variations. While increasing in population is a problem, going down or staying level is another concern. People still need to feel safe and to have their roads and community facilities maintained. Water and sewer service costs are not dramatically decreased as population falls so a restriction in budget can very easily translate into loss of services.

This bill ignores the fact that local elected officials are responsible for the annual budget and must answer to the voters for their actions. The bill imposes an expensive way to get around the levy limitation; a vote with a 60% super majority. Budgets are normally done in August and September because the local jurisdictions need to report their levy needs to their respective counties by early October. It is logical to assume, then, that if the budget needs an increase it might be detected in September. Elections need to be



scheduled in advance in order to provide adequate notice to citizens. That puts an election into the November to December timeframe. Tax statements need to go out in early to mid-December. What amount would they reflect if an election was pending?

This bill also obliterates home rule charters with respect to budgets. Most charters have budget provisions in them. With this bill those budget decisions, made by the voters, are ignored and a new state-imposed standard is employed. This bill disenfranchises the voters who voted on adoption of a home rule charter.

Local government is a partner with the state in delivery of services at the most reasonable cost. At times, the cost of service delivery will rise. My power bill and my insurance costs do too. The local voters are very effective in telling local officials when they are proposing too much in taxes for the services delivered. No one will ever say thank you for a property tax bill. We all know that. But we also know that very seldom do people say they are getting too much service from local government. Let the local elected officials deal with those issues and please give this bill a Do Not Pass recommendation.

Testimony to Senate Finance & Taxation Committee  
Chairman Dwight Cook  
Prepared by: David Waind, City Manager  
City of Minot

### House Bill 1290 and 1465

Chairman Cook, Senate Finance & Taxation Committee members, my name is David Waind and I am City Manager of the City of Minot. I urge a **Do Not Pass** on House Bill 1290 and on House Bill 1465.

There are two bills scheduled before your committee today and my comments will be the same on both this bill and HB 1465. Both of these bills adversely affect Local Governments ability to operate and respond to local issues.

I believe that the issue of local control is an important issue here. Minot has 15 locally elected City Council members who have to answer to Minot voters. Terms of office are 4 years each and members are elected on a staggered basis which allow for half of the members to stand for election every two years. If our Council vote to support a budget with a property tax impact that citizens do not support, the Council members can be replaced by citizens at the next regular election. Local control of local government.

At a time when our City is dealing with both unprecedented growth and recovery from a major disaster, our needs are significantly different than those of communities in the State which are not growing as rapidly or have not suffered from a major disaster. While I understand the overarching concern for control of property tax in our State, I believe that taking control away from locally elected boards will only create more significant problems for communities and citizens. Local government elected boards are the ones who deal with the specifics of issues in each community. They see where the needs are and must make the critical decisions of what to do to solve those local problems. It is my observation that these boards are accountable to their citizens on a daily basis. And, again, if the local government boards do not get it right their constituents will let them know on election day.

One other note of interest on this topic, the amount the City of Minot levied in property tax this past year comes close, but does not cover the amount of the cost to provide only the police and fire services in our community. Property tax is a critical part of our funding annually and is best controlled by the local government elected boards who can respond best to local needs.

Thank you for the opportunity to give you my comments on this bill.



PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1290

That the Senate recede from its amendments as printed on pages 1423 and 1424 of the House Journal and pages 1289 and 1290 of the Senate Journal and that Reengrossed House Bill No. 1290 be amended as follows:

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact section 57-15-01.2 of the North Dakota Century Code, relating to property tax levy limitations; to provide for a legislative management study of controlling the growth in property tax levies; and to provide an effective date.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1.** Section 57-15-01.2 of the North Dakota Century Code is created and enacted as follows:

**57-15-01.2. Limit on property taxes levied by a taxing district without voter approval.**

1. Notwithstanding that a taxing district may have unused or excess levy authority under any other provision of law, this section limits that authority. This section may not be interpreted as authority to increase any levy limitation otherwise provided by law and may be applied only to limit any levy authority that a taxing district may otherwise be entitled to use.
2. Property taxes in dollars levied by a taxing district for its consolidated tax levy may not exceed by more than three percent the amount levied in dollars by that taxing district for its consolidated tax levy against taxable property in that taxing district in the preceding taxable year, subject to the following:
  - a. When a taxable improvement to property has been made or property has been added to the taxing district which was not taxable in the previous taxable year, the amount of property taxes in dollars levied by the taxing district in the previous taxable year for purposes of this section must be increased by an amount equal to the sum determined by the application of the previous year's calculated mill rate for that taxing district to the taxable valuation of that property.
  - b. When a property tax exemption that existed in the previous taxable year has been reduced or no longer exists, the amount of property taxes in dollars levied by the taxing district in the previous taxable year for purposes of this section must be increased by an amount equal to the sum determined by the application of the previous year's calculated mill rate for that taxing district to the taxable valuation of that property.
  - c. When a property tax exemption exists for property that was taxable in the previous year, the amount levied in dollars in the previous taxable



year by the taxing district in the previous year for purposes of this section must be reduced by the amount determined by applying the previous year's calculated mill rate for that taxing district to the previous year's taxable valuation of that property.

- d. When temporary mill levy increases authorized by the electors of the taxing district or mill levies authorized by state law existed in the previous taxable year but are no longer applicable or have been reduced, the amount levied in dollars in the previous taxable year by the taxing district must be adjusted to reflect the expired temporary mill levy increases and the reduced or eliminated mill levies authorized by state law before the increase allowable under this subsection is applied.
3. The limitation under subsection 2 does not apply to:
  - a. New or increased mill levies authorized by state law or the electors of the taxing district which did not exist in the previous taxable year.
  - b. Any irrepealable tax to pay bonded indebtedness levied under section 16 of article X of the Constitution of North Dakota.
4. The mill rate applied to property that was not taxed in the previous taxable year may not exceed the mill rate determined by law for the current taxable year for property that was taxed in the previous taxable year.
5. The limitation under this section may not be superseded by a city or county under home rule authority but:
  - a. The allowable percentage increase under subsection 2 may be doubled if the governing body provides notice published once each week for two consecutive weeks in the official newspaper or website, or both, of the taxing district and states in that notice when a public hearing will be held at which the governing body will hear and consider protests of the increase; and
  - b. The percentage increase limitations of this section may be suspended within a taxing district by approval of at least fifty-five percent of electors of the taxing district voting on the question at a regular or special election of the taxing district. A ballot measure for levy increase authority under this subsection must state the percentage rate of the proposed increase in levy authority in dollars and state for which years the increase in levy authority would apply.
6. The limitation determined for a school district under this section is also subject to the following adjustments:
  - a. The dollar amount levied in the base year must be increased by the amount the school district's mill levy reduction grant under section 57-64-02 for the base year exceeds the amount of the school district's mill levy reduction grant under section 57-64-02 for the budget year.
  - b. The dollar amount levied in the base year must be reduced by the amount the school district's mill levy reduction grant under section 57-64-02 for the budget year exceeds the amount of the school

district's mill levy reduction grant under section 57-64-02 for the base year.

7. The limitation under this section does not apply to the county human services levy under chapter 50-03 if the board of county commissioners makes the finding that any excess human services levy is attributable to an expenditure mandated by state or federal law.

**SECTION 2. LEGISLATIVE MANAGEMENT STUDY - CONTROLLING GROWTH OF PROPERTY TAX LEVIES.** During the 2013-14 interim, the legislative management shall consider studying controlling the growth of property tax levies, with emphasis on consideration of the following:

1. In recent years, the legislative assembly has diverted an enormous amount of state funds to benefit political subdivisions and provide property tax relief to taxpayers and an analysis should be made of whether the level of property tax relief received by taxpayers has been commensurate with the amount of state funds distributed.
2. The legislative assembly has provided for state assumption of funding for some social service functions previously funded by counties. Analysis is needed to determine the additional cost to the state of these functions in each county and compare that amount to the actual reduction in property taxes passed through to taxpayers in each county.
3. Consideration is needed of whether voter approval through referral or levy and budget restrictions should play a greater role in local taxing decisions.
4. Consideration is needed of the feasibility of establishing more restrictive statutory property tax limits to manage the growth of property taxes.

The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly.

**SECTION 3. EFFECTIVE DATE.** Section 1 of this Act is effective for taxable years beginning after December 31, 2012."

Renumber accordingly

Sixty-third  
Legislative Assembly  
of North Dakota

**REENGROSSED HOUSE BILL NO. 1290**

Introduced by

Representatives Kasper, Brabandt, Grande, Headland, Heller, Rohr, Ruby, Streyle, Thoreson  
Senators Miller, Sitte

1 A BILL for an Act to create and enact section 57-15-01.2 of the North Dakota Century Code,  
2 relating to property tax levy dollar increase limitations; to amend and reenact section 57-20-07.1  
3 of the North Dakota Century Code, relating to contents of property tax statements; and to  
4 provide an effective date.

5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1.** ~~Section 57-15-01.2 of the North Dakota Century Code is created and enacted~~  
7 ~~as follows:~~

8 ~~**57-15-01.2. Limitation on levies by taxing districts.**~~

9 ~~1. Notwithstanding that a taxing district may have unused or excess levy authority under~~  
10 ~~any other provision of law, this section limits that authority. This section may not be~~  
11 ~~interpreted as authority to increase any levy limitation otherwise provided by law and~~  
12 ~~may be applied only to limit any unused or excess levy authority that a taxing district~~  
13 ~~may otherwise be entitled to use. Property taxes levied in dollars by a taxing district~~  
14 ~~may not exceed the amount the taxing district levied in dollars in the preceding taxable~~  
15 ~~year by more than three percent, except:~~

16 ~~a. When a taxable improvement to property has been made or property has been~~  
17 ~~added to the taxing district which was not taxable in the previous taxable year,~~  
18 ~~the amount levied in dollars in the previous taxable year by the taxing district~~  
19 ~~must be adjusted to reflect the taxes that would have been imposed against the~~  
20 ~~additional taxable valuation attributable to the improvements or additional~~  
21 ~~property.~~

22 ~~b. When a property tax exemption existed in the previous taxable year which has~~  
23 ~~been reduced or no longer exists, the amount levied in dollars in the previous~~  
24 ~~taxable year by the taxing district must be adjusted to reflect the taxes that would~~



1           ~~have been imposed against the portion of the taxable valuation of the property~~  
2           ~~which is no longer exempt.~~

3           ~~c. When temporary mill levy increases authorized by the electors of the taxing~~  
4           ~~district or mill levies authorized by state law existed in the previous taxable year~~  
5           ~~but are no longer applicable or have been reduced, the amount levied in dollars~~  
6           ~~in the previous taxable year by the taxing district must be adjusted to reflect the~~  
7           ~~expired temporary mill levy increases and the reduced or eliminated mill levies~~  
8           ~~authorized by state law before the percentage increase allowable under this~~  
9           ~~subsection is applied.~~

10          ~~2. The limitation on the total amount levied by a taxing district under subsection 1 does~~  
11          ~~not apply to:~~

12          ~~a. New or increased mill levies authorized by state law or the electors of the taxing~~  
13          ~~district which did not exist in the previous taxable year.~~

14          ~~b. Any irrepealable tax to pay bonded indebtedness levied under section 16 of~~  
15          ~~article X of the Constitution of North Dakota.~~

16          ~~3. The mill rate applied to property or improvements to property that was not taxed in the~~  
17          ~~previous taxable year may not exceed the mill rate determined by law for the current~~  
18          ~~taxable year for property that was taxed in the previous taxable year.~~

19          ~~4. Application of the percentage increase limitation under this section may be suspended~~  
20          ~~upon approval of the dollar amount and percentage of the tax levy increase by sixty~~  
21          ~~percent or more of the qualified electors of the taxing district voting on the question at~~  
22          ~~a regular or special election of the taxing district. This section may not be superseded~~  
23          ~~under city or county home rule authority. Suspension of the percentage increase~~  
24          ~~limitation under this subsection may be approved by electors for not more than one~~  
25          ~~taxable year at a time.~~

26          **SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is  
27          amended and reenacted as follows:

28          **57-12-09. Notice of increased assessment to real estate owner.**

29          When any assessor has increased the true and full valuation of any lot or tract of land including  
30                  any improvements thereon by three thousand dollars or more and to ten percent or  
31                  more than the amount of the last assessment, written notice of the amount of increase



1 and the amount of the last assessment must be delivered in writing by the assessor to  
2 the property owner, mailed in writing to the property owner at the property owner's  
3 last-known address, or provided to the property owner by electronic mail directed with  
4 verification of receipt to an electronic mail address at which the property owner has  
5 consented to receive notice. Delivery of notice to a property owner under this section  
6 must be completed not fewer than fifteen days before the meeting of the local  
7 equalization board. The tax commissioner shall prescribe suitable forms for this notice  
8 and the notice must show the true and full value as defined by law of the property,  
9 including improvements, that the assessor used in making the assessment for the  
10 current year and for the year in which the last assessment was made and must also  
11 show the date prescribed by law for the meeting of the local equalization board of the  
12 assessment district in which the property is located and the meeting date of the county  
13 equalization board. The notice must be mailed or delivered at the expense of the  
14 assessment district for which the assessor is employed.

15 The form of notice prescribed by the tax commissioner must require a  
16 statement to inform the taxpayer that an assessment increase does not mean property  
17 taxes on the parcel will increase. The notice may not contain an estimate of a tax  
18 increase resulting from the assessment increase. The notice must inform the property  
19 owner that each taxing district is required to base taxing decisions on a mill rate that  
20 will provide a zero increase number of mills and that notice of public hearing on  
21 imposing a property tax levy exceeding the zero increase number of mills will be  
22 mailed to the property owner.

23 **SECTION 2. AMENDMENT.** Section 57-15-02.1 of the North Dakota Century Code is  
24 amended and reenacted as follows:

25 **57-15-02.1. Property tax levy increase notice and public hearing.**

26 Notwithstanding any other provision of law, a taxing district may not impose a property tax  
27 levy in a greater number of mills than the zero increase number of mills, unless the taxing  
28 district is in substantial compliance with this section.

- 29 1. The governing body shall cause publication of notice in its official newspaper at least  
30 seven days before a public hearing on its property tax levy. A public hearing under this  
31 section may not be scheduled to begin earlier than six p.m. The notice must have at



1 least one-half inch [1.27 centimeters] white space margin on all four sides and must be  
2 at least two columns wide by five inches [12.7 centimeters] high. The heading must be  
3 capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE  
4 TO (name of taxing district) TAXPAYERS". The proposed percentage increase must  
5 be printed in a boldface type size no less than two points less than the heading, while  
6 the remaining portion of the advertisement must be printed in a type face size no less  
7 than four points less than the heading. The text of the notice must contain:

- 8 a. The date, time, and place of the public hearing.
- 9 b. A statement that the public hearing will be held to consider increasing the  
10 property tax levy by a stated percentage, expressed as a percentage increase  
11 exceeding the zero increase number of mills.
- 12 c. A statement that there will be an opportunity for citizens to present oral or written  
13 comments regarding the property tax levy.
- 14 d. Any other information the taxing district wishes to provide to inform taxpayers.

15 2. At least seven days before a public hearing on its property tax levy under this section,  
16 the governing body shall cause notice of the information required under subsection 1  
17 to be mailed to each property owner who received notice of an assessment increase  
18 for the taxable year under section 57-12-09.

19 3. If the governing body of the taxing district does not make a final decision on imposing  
20 a property tax levy exceeding the zero increase number of mills at the public hearing  
21 required by this section, the governing body shall announce at that public hearing the  
22 scheduled time and place of the next public meeting at which the governing body will  
23 consider final adoption of a property tax levy exceeding the tax district's zero increase  
24 number of mills.

25 3.4. For purposes of this section:

- 26 a. "New growth" means the taxable valuation of any property that was not taxable in  
27 the prior year.
- 28 b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes  
29 levied by the taxing district.
- 30 c. "Taxing district" means a city, county, school district, or city park district but does  
31 not include any such taxing district that levied a property tax levy of less than one



hundred thousand dollars for the prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.

- d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.

**SECTION 3. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:

- a. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
- b. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
- c. Include, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to section 57-20-07.2 chapter 15.1-27 and chapter 57-64 against the property taxes levied against the property. For purposes of this subdivision, legislative property tax relief is determined by

1                    multiplying the taxable value for each year for each parcel shown on the tax  
2                    statement by:

3                    (1) For taxable years before 2013, the number of mills of mill levy reduction  
4                    grant under chapter 57-64 for the taxable year for the school district in  
5                    which the property is located.

6                    (2) For taxable years after 2012, the number of mills of mill levy reduction  
7                    grant under chapter 57-64 for the 2012 taxable year plus the number of  
8                    mills determined by subtracting from the 2012 taxable year mill rate of the  
9                    school district in which the parcel is located the lesser of:

10                    (a) Sixty mills; or

11                    (b) The 2012 taxable year mill rate of the school district minus fifty  
12                    mills.

13                    2. Failure of an owner to receive a statement will not relieve that owner of liability, nor  
14                    extend the discount privilege past the February fifteenth deadline.

15                    **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
16                    December 31, 2012.

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1290

That the Senate recede from its amendments as printed on pages 1423 and 1424 of the House Journal and pages 1289 and 1290 of the Senate Journal and that Reengrossed House Bill No. 1290 be amended as follows:

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to amend and reenact sections 57-12-09, 57-15-02.1, and 57-20-07.1 of the North Dakota Century Code, relating to notices of property assessment increases, hearings on proposed property tax increases, and contents of property tax statements; and to provide an effective date.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is amended and reenacted as follows:

**57-12-09. Notice of increased assessment to real estate owner.**

When any assessor has increased the true and full valuation of any lot or tract of land including any improvements thereon by three thousand dollars or more and to ten percent or more than the amount of the last assessment, written notice of the amount of increase and the amount of the last assessment must be delivered in writing by the assessor to the property owner, mailed in writing to the property owner at the property owner's last-known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. Delivery of notice to a property owner under this section must be completed not fewer than fifteen days before the meeting of the local equalization board. The tax commissioner shall prescribe suitable forms for this notice and the notice must show the true and full value as defined by law of the property, including improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. The notice must be mailed or delivered at the expense of the assessment district for which the assessor is employed.

The form of notice prescribed by the tax commissioner must require a statement to inform the taxpayer that an assessment increase does not mean property taxes on the parcel will increase. The notice must state that each taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district and that notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district. The notice may not contain an estimate of a tax increase resulting from the assessment increase.

**SECTION 2. AMENDMENT.** Section 57-15-02.1 of the North Dakota Century Code is amended and reenacted as follows:

### **57-15-02.1. Property tax levy increase notice and public hearing.**

Notwithstanding any other provision of law, a taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.

1. The governing body shall cause publication of notice in its official newspaper at least seven days before a public hearing on its property tax levy. A public hearing under this section may not be scheduled to begin earlier than six p.m. The notice must have at least one-half inch [1.27 centimeters] white space margin on all four sides and must be at least two columns wide by five inches [12.7 centimeters] high. The heading must be capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district) TAXPAYERS". The proposed percentage increase must be printed in a boldface type size no less than two points less than the heading, while the remaining portion of the advertisement must be printed in a type face size no less than four points less than the heading. The text of the notice must contain:
  - a. The date, time, and place of the public hearing.
  - b. A statement that the public hearing will be held to consider increasing the property tax levy by a stated percentage, expressed as a percentage increase exceeding the zero increase number of mills.
  - c. A statement that there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.
  - d. Any other information the taxing district wishes to provide to inform taxpayers.
2. At least seven days before a public hearing on its property tax levy under this section, the governing body shall cause notice of the information required under subsection 1 to be mailed to each property owner who received notice of an assessment increase for the taxable year under section 57-12-09.
3. If the governing body of the taxing district does not make a final decision on imposing a property tax levy exceeding the zero increase number of mills at the public hearing required by this section, the governing body shall announce at that public hearing the scheduled time and place of the next public meeting at which the governing body will consider final adoption of a property tax levy exceeding the tax district's zero increase number of mills.
- ~~3.4.~~ For purposes of this section:
  - a. "New growth" means the taxable valuation of any property that was not taxable in the prior year.
  - b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes levied by the taxing district.
  - c. "Taxing district" means a city, county, school district, or city park district but does not include any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the



prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.

- d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.

**SECTION 3. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:
  - a. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
  - b. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
  - c. Provide information identifying the property tax savings provided by the state of North Dakota. The tax statement must include a line item that is entitled "legislative tax relief" and identifies the dollar amount of property tax savings realized by the taxpayer under chapter 15.1-27. For purposes of this subdivision, legislative tax relief is determined by multiplying the taxable value for the taxable year for each parcel shown on the tax statement by the number of mills of mill levy reduction grant under chapter 57-64 for the 2012 taxable year plus the number of mills determined by subtracting from the 2012 taxable year mill rate of the school district in which the parcel is located the lesser of:
    - (1) Sixty mills; or
    - (2) The 2012 taxable year mill rate of the school district minus fifty mills.
2. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.



**SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after December 31, 2012."

Renumber accordingly

May 2, 2013

#

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1290

That the Senate recede from its amendments as printed on pages 1423 and 1424 of the House Journal and pages 1289 and 1290 of the Senate Journal and that Reengrossed House Bill No. 1290 be amended as follows:

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to amend and reenact sections 57-12-09, 57-15-02.1, and 57-20-07.1 of the North Dakota Century Code, relating to notices of property assessment increases, hearings on proposed property tax increases, and contents of property tax statements; to provide for a study; and to provide an effective date.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is amended and reenacted as follows:

**57-12-09. Notice of increased assessment to real estate owner.**

1. When any assessor has increased the true and full valuation of any lot or tract of land including any improvements thereon by three thousand dollars or more and to ten percent or more than the amount of the last assessment, written notice of the amount of increase and the amount of the last assessment must be delivered in writing by the assessor to the property owner, mailed in writing to the property owner at the property owner's last-known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. Delivery of notice to a property owner under this section must be completed not fewer than fifteen days before the meeting of the local equalization board. The tax commissioner shall prescribe suitable forms for this notice and the notice must show the true and full value as defined by law of the property, including improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. The notice must be mailed or delivered at the expense of the assessment district for which the assessor is employed.
2. The form of notice prescribed by the tax commissioner must require a statement to inform the taxpayer that an assessment increase does not mean property taxes on the parcel will increase. The notice must state that each taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district and that notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district. The

notice may not contain an estimate of a tax increase resulting from the assessment increase.

3. The assessor shall provide an electronic or printed list including the name and address of the addressee of each assessment increase notice required under this section to each city, county, school district, or city park district in which the subject property is located, but a copy does not have to be provided to any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year.

**SECTION 2. AMENDMENT.** Section 57-15-02.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-15-02.1. Property tax levy increase notice and public hearing.**

Notwithstanding any other provision of law, a taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.

1. The governing body shall cause publication of notice in its official newspaper at least seven days before a public hearing on its property tax levy. A public hearing under this section may not be scheduled to begin earlier than six p.m. The notice must have at least one-half inch [1.27 centimeters] white space margin on all four sides and must be at least two columns wide by five inches [12.7 centimeters] high. The heading must be capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district) TAXPAYERS". The proposed percentage increase must be printed in a boldface type size no less than two points less than the heading, while the remaining portion of the advertisement must be printed in a type face size no less than four points less than the heading. The text of the notice must contain:
  - a. The date, time, and place of the public hearing.
  - b. A statement that the public hearing will be held to consider increasing the property tax levy by a stated percentage, expressed as a percentage increase exceeding the zero increase number of mills.
  - c. A statement that there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.
  - d. Any other information the taxing district wishes to provide to inform taxpayers.
2. At least seven days before a public hearing on its property tax levy under this section, the governing body shall cause notice of the information required under subsection 1 to be mailed to each property owner who received notice of an assessment increase for the taxable year under section 57-12-09.
3. If the governing body of the taxing district does not make a final decision on imposing a property tax levy exceeding the zero increase number of mills at the public hearing required by this section, the governing body shall announce at that public hearing the scheduled time and place of the next public meeting at which the governing body will consider final

adoption of a property tax levy exceeding the tax district's zero increase number of mills.

~~3.4.~~ For purposes of this section:

- a. "New growth" means the taxable valuation of any property that was not taxable in the prior year.
- b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes levied by the taxing district.
- c. "Taxing district" means a city, county, school district, or city park district but does not include any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.
- d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.

5. For the taxable year 2013 only, for purposes of determining the zero increase number of mills for a school district, the amount of property tax revenue from the property tax levy in the 2012 taxable year must be recalculated by reducing the 2012 mill rate of the school district by the lesser of:

- a. Sixty mills; or
- b. The 2012 general fund mill rate of the school district minus fifty mills.

**SECTION 3. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-07.1. County treasurer to mail real estate tax statement.**

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. ~~The form of the real estate tax statement to be used in every county must be prescribed and approved for use by the tax commissioner.~~ The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must include:
  - a. ~~Include~~ a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
  - b. ~~Include~~, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and

the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.

- c. Provide information identifying the property tax savings provided by the state of North Dakota. The tax statement must include a line item that is entitled "legislative tax relief" and identifies the dollar amount of property tax savings realized by the taxpayer under chapter 15.1-27. For purposes of this subdivision, legislative tax relief is determined by multiplying the taxable value for the taxable year for each parcel shown on the tax statement by the number of mills of mill levy reduction grant under chapter 57-64 for the 2012 taxable year plus the number of mills determined by subtracting from the 2012 taxable year mill rate of the school district in which the parcel is located the lesser of:

(1) Sixty mills; or

(2) The 2012 taxable year mill rate of the school district minus fifty mills.

2. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

**SECTION 4. LEGISLATIVE MANAGEMENT STUDY.** The legislative management shall consider studying development of standard procedures and classification of accounts to provide a means of accumulating financial information that will be uniform for all counties, regardless of their size or various approaches to budgeting and accounting that may be in use, with the objective of achieving uniformity of financial information to guide preparation of financial reports required by law and preparation of management reports on county government performance. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly.

**SECTION 5. EFFECTIVE DATE.** This Act is effective for taxable years beginning after December 31, 2012."

Renumber accordingly