

2023 HOUSE FINANCE AND TAXATION

HB 1328

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Room JW327E, State Capitol

HB 1328
1/18/2023

A bill relating to special assessment imposition for mobile home park and single family residential property and the definition of residential property for purposes of property tax assessment.

Chairman Headland opened the hearing at 10:00AM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVilleville. **Members absent:** Representative Grueneich, Representative Ista.

Discussion Topics:

- Trailer Park tax structure
- Special assessments for Trailer Parks
- Trailer Parks as residential property

Representative Cory introduced bill in support (#14233).

Dustin Gawrylow, Managing Director with North Dakota Watchdog Network, testified in support (#14105, 14106, 14107, 14108).

Keith Hunke, City Administrator with the City of Bismarck, testified in opposition (#13928).

Bill Wocken, North Dakota League of Cities, testified in opposition (#14266).

Additional written testimony:

Brenda Derrig, City Engineer with the City of Fargo, testimony in opposition #13989.

Chairman Headland closed the hearing at 10:28AM.

Mary Brucker, Committee Clerk

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Room JW327E, State Capitol

HB 1328
1/30/2023

A bill relating to special assessment imposition for mobile home park and single family residential property and the definition of residential property for purposes of property tax assessment.
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Chairman Headland opened the meeting at 2:59PM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVillie, and Representative Ista. No members absent.

Discussion Topics:

- Proposed amendment

Dustin Gawrylow, North Dakota Watchdog Network, proposed an amendment (#17947).

Bill Wocken, North Dakota League of Cities, answered questions from the committee.

Chairman Headland adjourned at 3:16PM.

Mary Brucker, Committee Clerk

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Room JW327E, State Capitol

HB 1328
2/1/2023

A bill relating to special assessment imposition for mobile home park and single-family residential property and the definition of residential property for purposes of property tax assessment.

Chairman Headland opened the meeting at 3:28PM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVille, and Representative Ista. No members absent.

Discussion Topics:

- Committee vote

Representative Dockter moved a **Do Not Pass**.

Representative Steiner seconded the motion.

Roll call vote:

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Glenn Bosch	Y
Representative Jason Dockter	Y
Representative Lisa Finley-DeVille	Y
Representative Jay Fisher	Y
Representative Jim Grueneich	Y
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	N

Motion carried 13-1-0

Representative Dockter is the bill carrier.

Chairman Headland adjourned at 3:35PM.
Mary Brucker, Committee Clerk

REPORT OF STANDING COMMITTEE

HB 1328: Finance and Taxation Committee (Rep. Headland, Chairman) recommends **DO NOT PASS** (13 YEAS, 1 NAY, 0 ABSENT AND NOT VOTING). HB 1328 was placed on the Eleventh order on the calendar.

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Room JW327E, State Capitol

HB 1328
2/8/2023

A bill relating to special assessment imposition for mobile home park and single family residential property and the definition of residential property for purposes of property tax assessment.

Chairman Headland opened the meeting at 11:07AM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Grueneich, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVillie, and Representative Ista. No members absent.

Discussion Topics:

- Reconsideration of actions
- Proposed amendment 23.0804.01001
- Committee vote

Representative Dockter moved to reconsider.

Representative Bosch seconded the motion.

Voice vote-motion carried.

Chairman Headland distributed a proposed amendment 23.0804.01001 (#19931 and 19934) from **Representative Cory**.

Charles Dendy, General Counsel with the North Dakota Tax Department, answered questions from the committee.

Dustin Gawrylow, North Dakota Watchdog Network, explained the proposed amendment 23.0804.01001.

Representative Toman moved the amendment 23.0804.01001.

Representative Steiner seconded the motion.

Roll call vote:

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y

Representative Glenn Bosch	Y
Representative Jason Dockter	Y
Representative Lisa Finley-DeVille	Y
Representative Jay Fisher	Y
Representative Jim Grueneich	Y
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	Y

Motion carried 14-0-0

Melanie Aeschliman, State Supervisor of Assessments with the North Dakota Office of the Tax Commissioner, answered questions from the committee and suggested an amendment to change the effective date to 12-31-23 instead of 12-31-22, in section four of the bill.

Representative Hagert moved the verbal amendment in section four, changing the date from 12-31-22 to 12-31-23.

Representative Steiner seconded the motion.

Roll call vote:

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Glenn Bosch	Y
Representative Jason Dockter	Y
Representative Lisa Finley-DeVille	Y
Representative Jay Fisher	Y
Representative Jim Grueneich	Y
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	Y

Motion carried 14-0-0

Dustin Gawrylow, North Dakota Watchdog Network, answered questions from the committee.

Bill Wocken, North Dakota League of Cities, answered questions from the committee.

Representative Hagert moved a Do Not Pass as Amended.

Representative Steiner seconded the motion.

Roll call vote:

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Glenn Bosch	N
Representative Jason Dockter	N
Representative Lisa Finley-DeVille	Y
Representative Jay Fisher	N
Representative Jim Grueneich	N
Representative Patrick Hatlestad	Y
Representative Zachary Ista	N
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	N

Motion carried 8-6-0

Representative Hagert is the bill carrier.

Chairman Headland adjourned at 11:43AM.

Mary Brucker, Committee Clerk

February 8, 2023

2-8-23

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1328

Page 1, line 20, replace "within" with "designated as"

Page 1, line 21, replace "may not be assessed at a greater rate than" with "must be treated the same as"

Page 1, line 22, after "district" insert "for purposes of determining special assessments. A political subdivision may not apply a multiplying factor that results in an effective special assessment impact greater than one hundred percent of the effective special assessment impact on a residential single-family parcel of equivalent size by square footage and equivalent characteristics as determined by special assessment policy"

Page 2, line 25, replace "within" with "designated as"

Page 2, line 25, replace "may not be assessed at a greater rate than" with "must be treated the same as a"

Page 2, line 26, replace "under the method provided in this chapter" with "for purposes of determining special assessments"

Page 2, line 26, after the underscored period insert "A political subdivision may not apply a multiplying factor that results in an effective special assessment impact greater than one hundred percent of the effective special assessment impact on a residential single-family parcel of equivalent size by square footage and equivalent characteristics as determined by special assessment policy."

Page 2, line 30, remove "or"

Page 2, line 31, remove "mobile home park"

Page 2, line 31, remove the overstrike over "but not including"

Page 2, line 31, remove ". The term does not include"

Page 2, line 31, overstrike "hotel" and insert immediately thereafter ":

a. Hotel"

Page 3, line 1, overstrike "nor"

Page 3, line 1, remove "or"

Page 3, line 1, overstrike "structures" and insert immediately thereafter ":

b. Structures"

Page 3, line 2, overstrike "nor any" and insert immediately thereafter ":", or

c. Any"

Page 3, line 2, remove the overstrike over "tract of"

Page 3, line 3, remove the overstrike over "land upon which four or more mobile homes are located" and insert immediately thereafter ", except if the tract of land is rented exclusively for residential use"

2

Page 3, line 5, replace "2022" with "2023"

Renumber accordingly

REPORT OF STANDING COMMITTEE

HB 1328: Finance and Taxation Committee (Rep. Headland, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO NOT PASS** (8 YEAS, 6 NAYS, 0 ABSENT AND NOT VOTING). HB 1328 was placed on the Sixth order on the calendar.

Page 1, line 20, replace "within" with "designated as"

Page 1, line 21, replace "may not be assessed at a greater rate than" with "must be treated the same as"

Page 1, line 22, after "district" insert "for purposes of determining special assessments. A political subdivision may not apply a multiplying factor that results in an effective special assessment impact greater than one hundred percent of the effective special assessment impact on a residential single-family parcel of equivalent size by square footage and equivalent characteristics as determined by special assessment policy"

Page 2, line 25, replace "within" with "designated as"

Page 2, line 25, replace "may not be assessed at a greater rate than" with "must be treated the same as a"

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Page 3, line 3, remove the overstrike over "land upon which four or more mobile homes are located" and insert immediately thereafter ", except if the tract of land is rented exclusively for residential use"

Page 3, line 5, replace "2022" with "2023"

Renumber accordingly

TESTIMONY

HB 1328

House Finance and Taxation Committee
Representative Craig Headland, Chairman
Representative Jared Hagert, Vice-Chairman

January 18, 2023

Chairman Headland, Members of the House Finance and Taxation Committee:

My name is Keith Hunke and I am the City Administrator for the City of Bismarck.

I am providing written testimony in opposition to House Bill 1328.

A recent special assessment project for street maintenance included both single family residential properties and mobile home park properties. Each single family residential property is a single parcel and is paying \$1,147.00 for the street maintenance special assessment. There are three (3) mobile home park properties in this project. Each mobile home park property is a single parcel and paying \$7,400.00, \$20,000.00, and \$11,000.00 respectively based on parcel size. Doing a quick count of the number of mobile homes within each of these mobile home parks and has each mobile home paying between \$200-600. This is still below the single family residential property rate so no issues with the proposed language in House Bill 1328

But, If the intent of House Bill 1328 is saying each mobile home park property parcel is to be paying a rate no greater than the single family residential property, we would have each of the three (3) mobile home park properties paying only \$1,147.00 for the special assessment project for street maintenance. This doesn't seem to be equitable.

The Bismarck City Commission approves its Special Assessment Policy on an annual basis. The most recent version of Bismarck's policy was approved on January 10, 2023. The City of Bismarck Special Assessment Policy recognizes that mobile home park properties maintain private drives within the mobile home park and provides a twenty-five percent reduction in their parcel square footage to account for this.

I urge you to give HB 1328 a DO NOT PASS recommendation.

Thank you for the opportunity to provide testimony in opposition of House Bill 1328. I am happy to stand for any questions the Committee may have.

Keith J. Hunke, City Administrator
City of Bismarck
701-355-1300
khunke@bismarcknd.gov

Testimony Presented on HB 1328 to the
House Finance and Taxation Committee
Representative Craig Headland, Chairman

Brenda Derrig, City Engineer for City of Fargo

January 17, 2023

Mr. Chairman and Members of the Committee,

The City of Fargo opposes House Bill 1328. HB 1328 isolates the special assessments of mobile home parks. Our city has a special assessment policy that has been vetted and massaged a number of times over the past four decades, including a full-scale public review by a special assessment committee task force that included broad citizen representation that undertook an 18 month hearing process completed less than four years ago. This policy is elaborate and comprehensive in its intended purpose of fairly and equitably applying the benefit of public improvements to all types of property throughout the City.

Our policy quite properly addresses the differences between single family residential, multi-family residential and commercial property as well as the differences between greenfield development and re-construction/rehabilitation of roads and utilities in the core of our city.

Mobile home parks are typically on large lot or on multiple large lots with right of way separating the lots. In Fargo they are zoned Commercial and assessed according to our infrastructure funding policy. HB 1328 produces an inequity to our Policy. The reduction in assessment would be given to the land owner not the renters and the City cannot guarantee that it is passed on to the renters. Also if the landowner sells and the land is redeveloped they would have an assessment that is inequitable to what other commercial properties would have.

Fargo's policy includes equitably-based caps for reconstruction and rehabilitation and arterial projects. For example, single-family residential development is capped at a lower rate than commercial development and the city uses alternative sources of funding to cover the funding gaps. This is a comprehensive policy that has been the subject of years-long public committee hearings and review and public debate. HB 1328 injects a "cap" on the spread of benefit that is not fair or equitable. HB 1328 is a feeble attempt to solve a problem without regard to consequences of future equity. The City of Fargo urges, therefore, a "do not pass" recommendation from this committee.

HB 1328 – Testimony by Dustin Gawrylow (Lobbyist #266) North Dakota Watchdog Network

Mr. Chairman and Members of the Committee,

I would like to thank Rep. Claire Cory as prime sponsoring bill for me, and Rep. Motschenbacher for having it drafted, though I'm not sure why he's not listed as a co-sponsor.

As you can see by the co-sponsor list, this is an issue that has garnered the interest of the full spectrum of political ideologies. This is as bipartisan as a tax fairness bill can get.

This is a very basic bill, it would treat mobile/manufactured/trailer parks as residential property instead of commercial for tax and special assessment purposes. Instead of assessing and taxing based on zoning classification, the actual end use would be the determining factor

Justification: since all these costs are passed thru to residents by the park owners, taxing the owners at a higher rate directly causes higher rent prices for residents - residents who tend to be older and lower income.

Local governments say they cannot treat these properties as residential because of state law. So this is one area where the legislature is causing higher property taxes to a sub-set of residents.

3. Factors

A. The following factors are applied to all special assessment districts, except Continuous

Districts:

- Factors applied are:
 - Commercial - 2.0; Residential - 1.0
 - Agricultural - Factor applied shall coincide with Comprehensive Land Use Plan.
 - Public Park Property - if the property contains a revenue producing facility (i.e. pool), that area which supports the use is Commercial - 2.0; otherwise, same application as Residential - 1.0
 - Schools & Churches - Commercial - 2.0.
 - Stormwater Lots - 0.5
 - Stormwater lots are subject only to paving and street lighting assessments on a per parcel/lot residential basis.

The City of Bismarck charges a 2.0x factor on commercial property. As the attached documentation of Bismarck's special assessment policy shows, the city has adjustments that bring down the multiplier factor on mobile homes to 1.5x of residential. Other cities likely have other terms, these policies are not uniform. State law requires mobile homes to be treated as commercial, but give cities latitude on what that means. Even the 2.0x multiplier on all commercial is a local decision.)

The opposition will likely come from League of Cities, the Association of Counties, and some individual cities/counties as this will require reallocations of tax formulas locally. But it comes down to a fairness issue.

In my personal role on the Bismarck Special Assessment Task Force, this has been shown to being a re-occurring difficulty in calculating reforms to the system.

This bill is not required for Bismarck to pass its new reform plan, but it will make it easier by allowing us to treat mobile home parks as if they were giant single family parcels with many single family homes on it. (Remember: owners of the actual mobile homes still pay their own property tax on the structure itself.)

This is a fairness issue. This should be applied statewide, and should apply to Bismarck just in case we can't actually pass the sort of reforms we've been working on.

Thank you

Airport Village

3 separate parcels make up the trailer court – Rough estimate of 800 Units (not exact)

	Parcel 1	Parcel 2	Parcel 3
2018 Specials Due	37,729.08	27,408.56	22,446.19
- 2018 Special Balance	473,731.50	304,303.18	137,094.94
2022 Specials Due	52,187.53	36,352.44	24,750.67
- 2022 Specials Balance	326,021.31	196,482.14	50,019.58



2018 Burleigh County Real Estate Tax Statement

Check here to request receipt
(No receipt will be sent unless requested)



0620-001-002

Parcel Number: 0620-001-002
Statement Number: 16217

Total tax due	93,934.30
Less 5% discount	2,810.25
Amount due by February 15, 2019	91,124.05
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	65,831.76
Payment 2: Pay by October 15, 2019	28,102.54

LIECHTY MOBILE HOMES
PO BOX 1937
JAMESTOWN ND 58402-1937

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518
Phone: 701.222.6694

MP # 12-007

2018 Burleigh County Real Estate Tax Statement

Statement No: 16217

Multi Parcel #: 12-007

Parcel Number	Jurisdiction		
0620-001-002	010101		
Owner	Physical Location		
LIECHTY MOBILE HOMES	1119 UNIVERSITY DR BISMARCK, ND 58504		
Legal Description			
Addition Name: LIECHTY BLK:1 LIECHTY ALL BLOCKS 1-7 LESS N83.61' OF E33' OF BLK 1 LESS PARCEL 4-5 TAKEN FOR ST R/W & W 33' OF S137.39' OF VACATED ...			
Legislative tax relief (3-year comparison)	2016	2017	2018
Legislative tax relief	0.00	0.00	34,355.50
Tax distribution (3-year comparison):	2016	2017	2018
True and Full Value			4,937,200
Taxable Value	0	0	246,860
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	0	0	246,860
Total mill levy	238.930	232.900	227.680
Taxes By District (in dollars):			
City	0.00	0.00	14,041.40
County	0.00	0.00	7,815.58
Park	0.00	0.00	8,450.02
School (after State Reduction)	0.00	0.00	25,651.22
State	0.00	0.00	246.86
Consolidated Tax	0.00	0.00	56,205.08
Less: 12% state-paid tax credit	0.00	0.00	0.00
Net consolidated tax	0.00	0.00	56,205.08
Net effective tax rate	0.00%	0.00%	1.14%

2018 TAX BREAKDOWN

Net consolidated tax	56,205.08
Plus: Special Assessments	37,729.22
Total tax due	93,934.30
Less: 5% discount, if paid by February 15, 2019	2,810.25
Amount due by February 15, 2019	91,124.05

Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	65,831.76
Payment 2: Pay by October 15, 2019	28,102.54

Special Assessments	
Principal	36,927.47
Interest	801.75
Installment payment due	37,729.22
Remaining balance due	473,731.50

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506

See Important Information On Back
Please keep this portion for your records.
No receipt will be sent unless requested.

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleighco.com

2018 Burleigh County Real Estate Tax Statement

Check here to request receipt
(No receipt will be sent unless requested)



0620-008-050

Parcel Number: 0620-008-050
Statement Number: 16218

Total tax due	59,046.98
Less 5% discount	1,581.92
Amount due by February 15, 2019	57,465.06
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	43,227.77
Payment 2: Pay by October 15, 2019	15,819.21

LIECHTY MOBILE HOMES
PO BOX 1937
JAMESTOWN ND 58402-1937

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518
Phone: 701.222.6694

MP # 12-007

2018 Burleigh County Real Estate Tax Statement

Statement No: 16218

Multi Parcel #: 12-007

Parcel Number
0620-008-050

Jurisdiction
010101

Owner
LIECHTY MOBILE HOMES

Physical Location
1301 UNIVERSITY DR
BISMARCK, ND

Legal Description
Addition Name: LIECHTY
BLK:8
LIECHTY Block: 8 ALL BLK 8 & 9

**Legislative tax relief
(3-year comparison)**
Legislative tax relief

	2016	2017	2018
Legislative tax relief	19,362.63	18,384.25	19,339.07

Tax distribution (3-year comparison):

	2016	2017	2018
True and Full Value	2,520,000	2,649,600	2,779,200
Taxable Value	126,000	132,480	138,960
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	126,000	132,480	138,960

Total mill levy

	238.930	232.900	227.680
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Taxes By District (in dollars):

City	7,183.26	7,552.67	7,904.04
County	5,767.02	4,856.72	4,399.50
Park	4,369.68	4,545.40	4,756.60
School (after State Reduction)	12,659.22	13,767.32	14,439.32
State	126.00	132.48	138.96

Consolidated Tax

	30,105.18	30,854.59	31,638.42
Less: 12% state-paid tax credit	3,612.63	0.00	0.00

Net consolidated tax

	26,492.55	30,854.59	31,638.42
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Net effective tax rate

	1.05%	1.16%	1.14%
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2018 TAX BREAKDOWN

Net consolidated tax	31,638.42
Plus: Special Assessments	27,408.56
Total tax due	59,046.98
Less: 5% discount, if paid by February 15, 2019	1,581.92
Amount due by February 15, 2019	57,465.06

Or pay in two installments (with no discount):
Payment 1: Pay by March 1, 2019 43,227.77
Payment 2: Pay by October 15, 2019 15,819.21

Special Assessments	
Principal	26,955.26
Interest	453.30
Installment payment due	27,408.56
Remaining balance due	304,303.18

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506

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FOR ASSISTANCE CONTACT:

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221 N 5th Street
Bismarck, ND 58501
Phone: 701.222.6694
Website: www.burleighco.com

2018 Burleigh County Real Estate Tax Statement

Check here to request receipt
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0635-001-001

Parcel Number: 0635-001-001
Statement Number: 16239

Total tax due	68,048.22
Less 5% discount	2,280.10
Amount due by February 15, 2019	65,768.12
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	45,247.21
Payment 2: Pay by October 15, 2019	22,801.01

AIRPORT VILLAGE LLC
PO BOX 838
BISMARCK ND 58502-0838

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518
Phone: 701.222.6694

MP #

2018 Burleigh County Real Estate Tax Statement

Statement No: 16239

Parcel Number 0635-001-001 **Jurisdiction** 010101
Owner AIRPORT VILLAGE LLC **Physical Location** 1437 UNIVERSITY DR BISMARCK, ND

Legal Description
Addition Name: AIRPORT EXPRESSWAY
BLK:1
AIRPORT EXPRESSWAY Block: 1 1 & LOT 21

Legislative tax relief (3-year comparison)	2016	2017	2018
Legislative tax relief	27,935.19	26,455.11	27,874.36

Tax distribution (3-year comparison):	2016	2017	2018
True and Full Value	3,635,700	3,812,800	4,005,800
Taxable Value	181,785	190,640	200,290
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	181,785	190,640	200,290

Total mill levy	238.930	232.900	227.680
Taxes By District (in dollars):			
City	10,363.58	10,868.38	11,392.49
County	8,320.28	6,988.88	6,341.19
Park	6,304.30	6,540.86	6,855.93
School (after State Reduction)	18,263.94	19,811.30	20,812.14
State	181.79	190.64	200.28

Consolidated Tax	43,433.89	44,400.06	45,602.03
Less: 12% state-paid tax credit	5,212.06	0.00	0.00
Net consolidated tax	38,221.83	44,400.06	45,602.03
Net effective tax rate	1.05%	1.16%	1.14%

2018 TAX BREAKDOWN	
Net consolidated tax	45,602.03
Plus: Special Assessments	22,446.19
Total tax due	68,048.22
Less: 5% discount, if paid by February 15, 2019	2,280.10
Amount due by February 15, 2019	65,768.12
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	45,247.21
Payment 2: Pay by October 15, 2019	22,801.01

Special Assessments	
Principal	21,768.84
Interest	677.35
Installment payment due	22,446.19
Remaining balance due	137,094.94

To pay the city specials remaining balance, make your payment directly to the City of Bismarck, PO Box 5503, Bismarck, ND 58506

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FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleighco.com

2022 Burleigh County Real Estate Tax Statement

Check here to request receipt
(No receipt will be sent unless requested)



0620-001-002

Parcel Number: 0620-001-002
Statement Number: 16069

Total tax due	124,230.16
Less 5% discount	3,602.13
Amount due by February 15, 2023	120,628.03
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	88,208.85
Payment 2: Pay by October 16, 2023	36,021.31

LIECHTY MOBILE HOMES
PO BOX 1937
JAMESTOWN ND 58402-1937

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP # 12-007

Detach and return with payment

2022 Burleigh County Real Estate Tax Statement

Statement No: 16069

Parcel Number
0620-001-002

Jurisdiction
010101

Multi Parcel #: 12-007

Owner
LIECHTY MOBILE HOMES

Physical Location
1119 UNIVERSITY DR
BISMARCK, ND 58504

Legal Description
Addition Name: LIECHTY
BLK:1
LIECHTY ALL BLOCKS 1-7 LESS N83.61' OF E33' OF BLK 1 LESS
PARCEL 4-5 TAKEN FOR ST R/W & W 33' OF S137.39' OF VACATED ...

Legislative tax relief (3-year comparison)	2020	2021	2022
Legislative tax relief	41,416.13	38,815.49	39,081.32

Tax distribution (3-year comparison):	2020	2021	2022
True and Full Value	5,981,100	5,611,200	5,669,300
Taxable Value	299,055	280,560	283,465
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0

Net Taxable Value 299,055 280,560 283,465

Total mill levy 244.940 254.140 254.150

Taxes By District (in dollars):	2020	2021	2022
City	20,545.08	21,813.54	22,076.26
County	10,275.52	9,651.26	9,711.51
Park	10,075.18	9,482.92	9,586.78
School (after State Reduction)	32,055.69	30,073.24	30,384.62
State	299.06	280.56	283.46

Consolidated tax 73,250.53 71,301.52 72,042.63

Net effective tax rate 1.22% 1.27% 1.27%

2022 TAX BREAKDOWN	
Net consolidated tax	72,042.63
Plus: Special Assessments	52,187.53
Total tax due	124,230.16
Less: 5% discount, if paid by February 15, 2023	3,602.13
Amount due by February 15, 2023	120,628.03
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	88,208.85
Payment 2: Pay by October 16, 2023	36,021.31

Special Assessments	
Principal	36,927.47
Interest	15,260.06
Installment payment due	52,187.53
Remaining balance due	326,021.62

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506
Phone: 701.355.1600

See Important Information On Back
Please keep this portion for your records.
No receipt will be sent unless requested.

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501
Phone: 701.222.6694
Website: www.burleighco.com

2022 Burleigh County Real Estate Tax Statement

Check here to request receipt
(No receipt will be sent unless requested)



0620-008-050

Parcel Number: 0620-008-050
Statement Number: 16070

Total tax due	76,585.65
Less 5% discount	2,011.66
Amount due by February 15, 2023	74,573.99
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	56,469.05
Payment 2: Pay by October 16, 2023	20,116.60

LIECHTY MOBILE HOMES
PO BOX 1937
JAMESTOWN ND 58402-1937

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP # 12-007

Detach and return with payment

2022 Burleigh County Real Estate Tax Statement

Statement No: 16070

Multi Parcel #: 12-007

Parcel Number	Jurisdiction		
0620-008-050	010101		
Owner	Physical Location		
LIECHTY MOBILE HOMES	1301 UNIVERSITY DR BISMARCK, ND		
Legal Description			
Addition Name: LIECHTY BLK:8 LIECHTY Block: 8 ALL BLK 8 & 9			
Legislative tax relief (3-year comparison)	2020	2021	2022
Legislative tax relief	23,340.42	21,680.14	21,825.52
Tax distribution (3-year comparison):	2020	2021	2022
True and Full Value	3,370,700	3,134,100	3,166,100
Taxable Value	168,535	156,705	158,305
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	168,535	156,705	158,305
Total mill levy	244.940	254.140	254.150
Taxes By District (in dollars):			
City	11,578.34	12,183.82	12,328.80
County	5,790.86	5,390.66	5,423.52
Park	5,677.96	5,296.62	5,353.86
School (after State Reduction)	18,065.26	16,797.21	16,968.73
State	168.54	156.70	158.30
Consolidated tax	41,280.96	39,825.01	40,233.21
Net effective tax rate	1.22%	1.27%	1.27%

2022 TAX BREAKDOWN	
Net consolidated tax	40,233.21
Plus: Special Assessments	36,352.44
Total tax due	76,585.65
Less: 5% discount, if paid by February 15, 2023	2,011.66
Amount due by February 15, 2023	74,573.99
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	56,469.05
Payment 2: Pay by October 16, 2023	20,116.60

Special Assessments	
Principal	26,955.26
Interest	9,397.18
Installment payment due	36,352.44
Remaining balance due	196,482.14

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Bismarck, ND 58501
Phone: 701.222.6694
Website: www.burleighco.com

2022 Burleigh County Real Estate Tax Statement

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0635-001-001

Parcel Number: 0635-001-001
Statement Number: 16091

Total tax due	88,299.61
Less 5% discount	3,177.45
Amount due by February 15, 2023	85,122.16
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	56,525.14
Payment 2: Pay by October 16, 2023	31,774.47

AIRPORT VILLAGE LLC
PO BOX 838
BISMARCK ND 58502-0838

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP #

Detach and return with payment

2022 Burleigh County Real Estate Tax Statement

Statement No: 16091

Parcel Number
0635-001-001

Jurisdiction
010101

Owner
AIRPORT VILLAGE LLC

Physical Location
1437 UNIVERSITY DR
BISMARCK, ND

Legal Description
Addition Name: AIRPORT EXPRESSWAY
BLK:1
AIRPORT EXPRESSWAY Block: 1 1 & LOT 21

Legislative tax relief (3-year comparison)	2020	2021	2022
Legislative tax relief	33,568.60	34,204.27	34,473.71

Tax distribution (3-year comparison):	2020	2021	2022
True and Full Value	4,847,800	4,944,600	5,000,900
Taxable Value	242,390	247,230	250,045
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0

Net Taxable Value 242,390 247,230 250,045

Total mill levy 244.940 254.140 254.150

Taxes By District (in dollars):	2020	2021	2022
City	16,652.18	19,222.14	19,473.52
County	8,328.52	8,504.70	8,566.52
Park	8,166.12	8,356.38	8,456.52
School (after State Reduction)	25,981.80	26,500.58	26,802.34
State	242.38	247.23	250.04

Consolidated tax 59,371.00 62,831.03 63,548.94

Net effective tax rate 1.22% 1.27% 1.27%

2022 TAX BREAKDOWN	
Net consolidated tax	63,548.94
Plus: Special Assessments	24,750.67
Total tax due	88,299.61
Less: 5% discount, if paid by February 15, 2023	3,177.45
Amount due by February 15, 2023	85,122.16
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	56,525.14
Payment 2: Pay by October 16, 2023	31,774.47

Special Assessments	
Principal	21,768.84
Interest	2,981.83
Installment payment due	24,750.67
Remaining balance due	50,019.58

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FOR ASSISTANCE CONTACT:

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221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleighco.com



Engineering Department

DATE: January 4, 2023
FROM: Gabe Schell, City Engineer
ITEM: Special Assessment Policy Revisions

REQUEST:

Hold a public hearing regarding the revisions to the Special Assessment Policy and consider approval of the Special Assessment Policy.

Please place this item on the January 10, 2023, City Commission meeting agenda.

BACKGROUND INFORMATION:

On an annual basis, the City of Bismarck Special Assessment Policy is reviewed to recommend revisions or changes to improve the Policy's assignment of benefits. A collaboration between Engineering, Finance, Public Works, and Administration Departments resulted in the recommended policy changes. The first primary change is the expansion of the "adjustments" section to consolidate existing adjustments given for multi-street, private drive, non-buildable area, and undersized/oversized parcels to a single section within the policy. All of these adjustments are made in recent applications of the policy, but the non-buildable area and undersized/oversized parcels were not explicitly stated in the policy previously. An additional tier of residential undersized lots and a maximum cap of oversized residential lots are also included that have not previously been utilized.

The second primary change is the creation of a new section titled "subdivision of parcels" to codify the existing practice of reassignment of existing special assessments when properties are combined or split based on parcel area and the allowance of water and sewer trunk line assessments to be credited as part of the Utility Capital Charge process.

A third primary change is the addition of an "assessment terms" section to codify the payback schedule benefitting properties can expect for various types of special assessments. The remaining proposed revisions to the policy are clerical in nature.

A “clean” version with changes accepted is attached and would become the current policy if accepted. A version with “track changes” is also attached, noting the changes. Staff requests this policy be effective for all districts not yet created and those districts that have been created, but no notification of costs has been sent to the benefitting property owners. Engineering recommends implementing this policy effective for all projects not yet bonded. Estimated special assessments will be within or lower than the range provided in the notification letter for projects substantially constructed in 2022 but not yet bonded.

RECOMMENDED CITY COMMISSION ACTION:

Hold a public hearing regarding revisions to the Special Assessment Policy and approve the Special Assessment Policy.

STAFF CONTACT INFORMATION:

Gabe Schell, PE | City Engineer | 701-355-1505 | gschell@bismarcknd.gov

BASIS OF SPECIAL ASSESSMENTS

Special Assessment is the method the City of Bismarck (the City) uses to pay for public improvements that affect benefiting properties. Improvements in the public right-of-way and dedicated public easements funded by a developer are considered public improvements if they meet the City's design standards. The costs of the improvement are allocated to the parcels/lots that benefit from these improvements.

Notification letters are sent to non-petitioning property owners included in a special assessment district. The letters identify the proposed improvement project and provide an estimated cost range of the property assessment. Letters for non-petitioned projects are sent before the project is approved by the City Commission. Letters for petitioned projects are sent to non-petitioning properties after the bids for the project are received.

The following policy is the basis for special assessments when the public improvement is petitioned by a developer or initiated by the City. This policy has been developed in accordance with North Dakota Century Code, Title 40, which relates to municipal government.

1. Special Assessment Districts

● Storm Water

- Cost allocation based on parcel/lot square footage.
- District boundaries are determined by watershed areas.
- Coulees, detention ponds, and other nondevelopable lots are not assessed for storm water.
- For regional storm water districts, the Public Works Utility Operations Department assumes the cost for unannexed property via assessment to a City-owned parcel. This cost is held in abeyance and assessed in a continuous district to previously unannexed land when the land is subsequently annexed. This only applies to remaining masterplanned projects in North Washington Street, Carufel's and Tyler Coulee watersheds (see Continuous Districts below).
 - Factor applied to unannexed property shall coincide with the Comprehensive Land Use Plan.

● Street Lights

- Cost allocation is based on a per parcel/lot for residential and square foot for commercial.
- Boundaries are drawn to include properties that benefit from the improvement.
- City may consider installing street lights when a transportation safety issues exist or if 50% of lots contain building structures or have building permits issued.
- Corner lots only pay a 1/2 street light assessment for each side of the lot.

- **Streets**

All properties will be assessed for a local street and a proportionate share of an arterial street unless the developer pays the cost of the local street and/or arterial streets under a three-way agreement with the City.

1. Local & Collector Streets

New Pavement/Reconstruction/Resurfacing - patch, level, mill & overlay, seal coat, concrete pavement repair

- Cost allocation is based on a per parcel/lot for residential and square foot for commercial.
- Boundaries are drawn to include properties that benefit from the improvement.
- In non-commercial parcels/lots with reconstruction/resurfacing and streets wider than 37 feet, the City assumes the cost for the additional width of pavement wider than 37 feet and thicker than local roadway design. Commercial parcels/lots are assessed full width and depth costs. Commercial parcels/lots are assessed full width and depth costs.
- City subsidizes 25% for resurfacing projects.
- City subsidizes 70% for reconstruction projects.
- Balance of remaining cost is assessed unless other City resources are identified and approved.

2. Arterial Streets

a. New Pavement/Right of Way Corridor Reconstruction

- Typical project components include grading, surfacing, pedestrian facilities, drainage systems, lighting and traffic control.
- Cost allocation is based on a per parcel/lot for residential and square foot for commercial.
- District boundaries are drawn to include properties that benefit from the improvement (direct benefit) and properties in the area half-way to the next north-south or east-west assessed arterial street (secondary benefit).
- Direct benefit would be an assessment equivalent to new pavement assessment on a local street plus a share of secondary benefit as all parcels/lots pay for a local street plus a portion of the arterial streets.
- Secondary benefit would be a proportionate amount of the direct benefit.
- In non-commercial parcels/lots with streets wider than 37 feet, the City assumes the cost for the additional width of pavement wider than 37 feet and pavement depth greater than local roadway design. Commercial parcels/lots are assessed full width and depth costs.
- Balance of remaining cost is assessed unless other City resources are identified and approved.

b. Reconstruction/Resurfacing -

- Typical project components include full depth pavement replacement, patch, level, mill & overlay, seal coat, concrete pavement repair
- Cost allocation is based on a per parcel/lot for residential and square foot for commercial.
- Boundaries are drawn to include properties that benefit from the improvement.
- Special Assessments are proportionate with costs for typical local street. Generally, arterial streets require resurfacing more frequently than local streets. Lots on arterial streets will have their special assessment adjusted to be proportionate to a local street special assessment.
- In non-commercial parcels/lots and streets wider than 37 feet, the City assumes the cost for the additional width of pavement wider than 37 feet and thicker than local roadway design. Commercial parcels/lots are assessed full width and depth costs.
- City subsidizes 25% for resurfacing projects.

- City subsidizes 70% for reconstruction projects.
- Balance of remaining cost is assessed unless other City resources are identified and approved.

3. ***Alleys (public alleys with asphalt or concrete pavement)***

- The full cost to pave, resurface, or reconstruct public alleys will be assessed proportionately, without subsidy, based on a per parcel/lot for residential property and square foot for commercial property, to properties that either abuts the alley or have access to their property via the public alley.

● **Concrete Curb & Gutter/Sidewalk/Driveways (New and Repairs)**

- New Pavement/Reconstruction/Resurfacing
 - Sidewalk and Driveways are assessed to individual parcels/lots.
 - Curb and Gutter and ADA Ramps are included as project costs.
- Owner-Elected Improvement
 - Total costs are assessed directly to individual parcels/lots.

● **Federal/State/Local Aid Projects**

- Parcels/lots included in Federal/State/Local Aid projects are assessed equivalent to the method used for a local roadway (Refer to Arterial Streets section above).

2. **Continuous Districts**

A. **Regional Trunk Infrastructure Fee (only applied to property annexed prior to Feb 1, 2019, if applicable)**

- Apply special assessments policy in effect at the time of annexation.

B. **Main Lines Built by City Prior to Annexation (Not over-sized mains) (only applied to property annexed prior to Feb 1, 2019, if applicable)**

- Apply special assessments policy in effect at the time of annexation.

C. **Storm Water - Regional projects that included unannexed property**

- Costs held in abeyance are assessed upon annexation of those parcels.
- Cost allocation is based on parcel/lot square footage of the previous project(s).

D. **Rural Road Usage Policy**

- The improvement cost for streets or street lights for property not annexed that benefit from the improvement will be held in abeyance until those properties are annexed to the City in accordance with the City Commission Rural Road Usage Policy and NDCC 40-23-19.

3. **Factors**

A. **The following factors are applied to all special assessment districts, except Continuous Districts:**

- Factors applied are:
 - Commercial - 2.0; Residential - 1.0
 - Agricultural - Factor applied shall coincide with Comprehensive Land Use Plan.
 - Public Park Property - if the property contains a revenue producing facility (i.e. pool), that area which supports the use is Commercial - 2.0; otherwise, same application as Residential - 1.0
 - Schools & Churches - Commercial - 2.0.
 - Stormwater Lots - 0.5
 - Stormwater lots are subject only to paving and street lighting assessments on a per parcel/lot residential basis.

4. Adjustments

- **Parcels with Access via Private Drives**
 - Private drives are named roadways that lead from a public street to more than one property and are owned and maintained by private individuals or organizations rather than the City.
 - Commercial properties that gain access to their property from a public street via a private drive are assessed for pavement and street lighting improvements to the public street based on 75% of their lot square footage or adjusted square footage, if applicable.
 - Residential properties that access their property from a public street via a private drive are assessed for pavement and street lighting improvements to non-arterial public streets based on 50% of their parcel/lot or adjusted parcel/lot, if applicable.
 - Actual costs of concrete repairs to driveway aprons or sidewalks on the private drive will be assessed proportionately to all parcels utilizing the private drive.
- **Multi-street properties within street assessment districts**
 - Multi-street properties are those with more than one street adjacent to the property. Multi-street properties are assessed based on the street(s) being improved.
 - For residential multi-street properties with two adjacent streets*, 1/2 of the assessment is allocated to each street.
 - For residential multi-street properties with more than two adjacent streets*, a proportion of the assessment is allocated to each street relative to the total number of streets improved.
 - For commercial multi-street properties, the portion of the adjacent street* footage within the district relative to the parcel's total adjacent street* footage is allocated.
 - *ND Dept. of Transportation Regional Highways are excluded from multi-street allocations (Effective for all assessment districts confirmed by the City Commission after December 31, 2020).
- **Areas encumbered by stormwater easements, slope protection easements, and other non-buildable areas are removed from the assessable area of a parcel.**
- **When cost allocation is by the residential parcel/lot, the median parcel area is calculated and undersized and oversized adjustments are applied according to the following schedule:**
 - 0 to less than 0.125X median parcel SF = 0.25 factor
 - 0.125X to less than 0.25X median parcel SF = 0.5 factor
 - 0.25X to less than 0.5X median parcel SF = 0.75 factor
 - 0.5X to less than 2X median parcel SF = 1.0 factor
 - 2X median parcel SF and larger = 1.0 factor plus 0.5 factor for every X median parcel size increase. (i.e. 2X to less than 3X median parcel SF = 1.5 factor, 3X to less than 4X median parcel SF = 2.0 factor, etc)
 - Residential classified property is capped at an area factor of 10 (20X median parcel)
- **Adjustments may be made if the literal application of the policies results in an inequitable assessment and to achieve a more equitable assessment.**

5. Subdivision of Parcels

- **Parcels that are replatted, split or combined would have their assessment prorated using the area of the resulting parcels. Consideration of applying the current assessment policy to create a more equitable reassignment of the assessment would be considered on a case-by-case basis. Any variation of a square footage reassignment would be communicated to the owner prior to the replatting, splitting, or combining action.**
- **Parcels triggering Utility Capital Charges with existing water and sewer trunk line special**

assessment balances could have the amount paid on the assessment considered when determining Utility Capital Charges and could have the trunk line special assessment removed from the property through payment of the applicable Utility Capital Charge.

6. Assessment Terms

- Assessments utilize the following payback terms, unless approved otherwise by the City Commission.
- Secondary work items follow the terms of the primary project (i.e. a driveway replaced as part of a pavement resurfacing project would follow the terms of the pavement resurfacing project)
 - 1 year – any assessment less than \$500
 - 3 year – pavement preservation (scrub seal, stand alone chip seal, patch, etc)
 - 7 year – pavement reconstruction and resurfacing
 - 10 year – concrete pavement repair, street lights, concrete sidewalk/driveway new and replacement
 - 15 year – new pavement, storm sewer

7. Errors or Omissions

- Corrections may be made to existing special assessments if errors or omissions of the applicable policy are determined at the time the error is identified.

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~~All properties will be assessed for a local street and proportionate share of an arterial street unless the developer pays the cost of the local street and/or arterial streets under a three-way agreement with the City.~~

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 - Factor applied to unannexed property shall coincide with the Comprehensive Land Use Plan.

● Street Lights

- Cost allocation is based on a per parcel/lot for residential and square foot for commercial.
- Boundaries are drawn to include properties that benefit from the improvement.
- City may consider installing street lights when a transportation safety issues exist

or if 50% of lots are either permitted or contain building structures or have building permits issued or if transportation safety issues exist.

- Corner lots only pay a 1/2 street light assessment for each side of the lot.

- **Streets**

All properties will be assessed for a local street and a proportionate share of an arterial street unless the developer pays the cost of the local street and/or arterial streets under a three-way agreement with the City.

1. Local & Collector Streets

New Pavement/Reconstruction/Resurfacing - patch, level, mill & overlay, seal coat, concrete pavement repair

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- ~~Multi-street properties are those with more than one street adjacent to the property. Multi-street properties are assessed based on the street(s) being improved.~~
 - ~~For residential multi-street properties with two adjacent streets, 1/2 of the assessment is allocated to each street.~~
 - ~~For residential multi-street properties with more than two adjacent streets, a proportion of the assessment is allocated to each street relative to the total number of streets improved.~~
 - ~~For commercial multi-street properties, the portion of the adjacent street footage within the district relative to the parcel's total adjacent street footage is allocated.~~
- In non-commercial parcels/lots with reconstruction/resurfacing and streets wider than 37 feet, the City assumes the cost for the additional width of pavement wider than 37 feet and thicker than local roadway design. Commercial parcels/lots are assessed full width and depth costs. Commercial parcels/lots are assessed full width and depth costs.
- City subsidizes 25% for resurfacing projects.
- City subsidizes 70% for reconstruction projects.
- Balance of remaining cost is assessed unless other City resources are identified and approved.

2. Arterial Streets

a. *New Pavement/Right of Way Corridor Reconstruction*

- Typical project components include grading, surfacing, pedestrian facilities, drainage systems, lighting and traffic control.
 - Cost allocation is based on a per parcel/lot for residential and square foot for commercial.
 - District boundaries are drawn to include properties that benefit from the improvement (direct benefit) and properties in the area half-way to the next north-south or east-west assessed arterial street (secondary benefit).
 - Direct benefit would be an assessment equivalent to new pavement assessment on a local street plus a share of secondary benefit as all parcels/lots pay for a local street plus a portion of the arterial streets.
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 - ~~Multi-street properties are those with more than one street adjacent to the property. Multi-street properties are assessed based on the street(s) being improved.~~
 - ~~For residential multi-street properties with two adjacent streets*, 1/2 of the assessment is allocated to each street.~~
 - ~~For residential multi-street properties with more than two adjacent streets*, a proportion of the assessment is allocated to each street relative to the total number of streets improved.~~
 - ~~For commercial multi-street properties, the portion of the adjacent street* footage within the district relative to the parcel's total adjacent street* footage is allocated.~~
- ~~*ND Dept. of Transportation Regional Highways are excluded from multi-street allocations~~

~~(Effective for all assessment districts confirmed by the City Commission after December 31, 2020).~~

- In non-commercial parcels/lots with streets wider than 37 feet, the City assumes the cost for the additional width of pavement wider than 37 feet and pavement depth greater than local roadway design. Commercial parcels/lots are assessed full width and depth costs.
- Balance of remaining cost is assessed unless other City resources are identified and approved.

b. *Reconstruction/Resurfacing* -

- Typical project components include full depth pavement replacement, patch, level, mill & overlay, seal coat, concrete pavement repair
- Cost allocation is based on a per parcel/lot for residential and square foot for commercial.
- Boundaries are drawn to include properties that benefit from the improvement.
- Special Assessments are proportionate with costs for typical local street. Generally, arterial streets require resurfacing more frequently than local streets. Lots on arterial streets will have their special assessment adjusted to be proportionate to a local street special assessment.

~~● Multi-street properties are those with more than one street adjacent to the property. Multi-street properties are assessed based on the street(s) being improved.~~

~~→ For residential multi-street properties with two adjacent streets*, 1/2 of the assessment is allocated to each street.~~

~~→ For residential multi-street properties with more than two adjacent streets*, a proportion of the assessment is allocated to each street relative to the total number of streets improved.~~

~~→ For commercial multi-street properties, the portion of the adjacent street* footage within the district relative to the parcel's total adjacent street* footage is allocated.~~

~~*ND Dept. of Transportation Regional Highways are excluded from multi-street allocations.
(Effective for all assessment districts confirmed by the City Commission after December 31, 2020).~~

- In non-commercial parcels/lots and streets wider than 37 feet, the City assumes the cost for the additional width of pavement wider than 37 feet and thicker than local roadway design. Commercial parcels/lots are assessed full width and depth costs.
- City subsidizes 25% for resurfacing projects.
- City subsidizes 70% for reconstruction projects.
- Balance of remaining cost is assessed unless other City resources are identified and approved.

3. ***Alleys (public alleys with asphalt or concrete pavement)***

- The full cost to pave, resurface, or reconstruct public alleys will be assessed proportionately, without subsidy, based on a per parcel/lot for residential property and square foot for commercial property, to properties that either abuts the alley or have access to their property via the public alley.

● **Concrete Curb & Gutter/Sidewalk/Driveways (New and Repairs)**

- New Pavement/Reconstruction/Resurfacing
 - Sidewalk and Driveways are assessed to individual parcels/lots.
 - Curb and Gutter and ADA Ramps are included as project costs.
- Owner-Elected Improvement
 - Total costs are assessed directly to individual parcels/lots.

● **Federal/State/Local Aid Projects**

- Parcels/lots included in Federal/State/Local Aid projects are assessed equivalent to the method

used for a local roadway (Refer to Arterial Streets section above).

2. Continuous Districts

A. Regional Trunk Infrastructure Fee (only applied to property annexed prior to Feb 1, 2019, if applicable)

- Apply special assessments policy in effect at the time of annexation.

B. Main Lines Built by City Prior to Annexation (Not over-sized mains) (only applied to property annexed prior to Feb 1, 2019, if applicable)

- Apply special assessments policy in effect at the time of annexation.

C. Storm Water - Regional projects that included unannexed property

- Costs held in abeyance are assessed upon annexation of those parcels.
- Cost allocation is based on parcel/lot square footage of the previous project(s).

D. Rural Road Usage Policy

- The improvement cost for streets or street lights for property not annexed that benefit from the improvement will be held in abeyance until those properties are annexed to the City in accordance with the City Commission Rural Road Usage Policy and NDCC 40-23-19.

3. Factors

A. The following factors are applied to all special assessment districts, except Continuous Districts:

- Factors applied are:

Commercial - 2.0; Residential - 1.0

- Agricultural - Factor applied shall coincide with Comprehensive Land Use Plan.
- Public Park Property - if the property contains a revenue producing facility (i.e. pool), then that area which supports the use is Commercial - 2.0; otherwise, same application as Residential - 1.0.
- Schools & Churches - Commercial - 2.0.
- Stormwater Lots - 0.5
 - Stormwater lots are subject only to paving and street lighting assessments on a per parcel/lot residential basis.

4. ~~Parcels with Access via Private Drives~~

- ~~• Private drives are named roadways that lead from a public street to more than one property and are owned and maintained by private individuals or organizations rather than the City.~~
- ~~• Commercial properties that gain access to their property from a public street via a private drive are assessed for pavement and street lighting improvements to the public street based on 75% of their lot square footage or adjusted square footage, if applicable.~~
- ~~• Residential properties that access their property from a public street via a private drive are assessed for pavement and street lighting improvements to non-arterial public streets based on 50% of their parcel/lot or adjusted parcel/lot, if applicable.~~
- ~~• Actual costs of concrete repairs to driveway aprons or sidewalk on the private drive will be assessed proportionately to all parcels utilizing the private drive.~~

5.4. Adjustments

● Parcels with Access via Private Drives

- Private drives are named roadways that lead from a public street to more than one property and are owned and maintained by private individuals or organizations rather than the City.
- Commercial properties that gain access to their property from a public street via a private drive are

- assessed for pavement and street lighting improvements to the public street based on 75% of their lot square footage or adjusted square footage, if applicable.
 - Residential properties that access their property from a public street via a private drive are assessed for pavement and street lighting improvements to non-arterial public streets based on 50% of their parcel/lot or adjusted parcel/lot, if applicable.
 - Actual costs of concrete repairs to driveway aprons or sidewalks on the private drive will be assessed proportionately to all parcels utilizing the private drive.
- Multi-street properties within street assessment districts
 - Multi-street properties are those with more than one street adjacent to the property. Multi-street properties are assessed based on the street(s) being improved.
 - For residential multi-street properties with two adjacent streets*, 1/2 of the assessment is allocated to each street.
 - For residential multi-street properties with more than two adjacent streets*, a proportion of the assessment is allocated to each street relative to the total number of streets improved.
 - For commercial multi-street properties, the portion of the adjacent street* footage within the district relative to the parcel's total adjacent street* footage is allocated.

*ND Dept. of Transportation Regional Highways are excluded from multi-street allocations (Effective for all assessment districts confirmed by the City Commission after December 31, 2020).
- Areas encumbered by stormwater easements, slope protection easements, and other non-buildable areas are removed from the assessable area of a parcel.
- When cost allocation is by the residential parcel/lot, the median parcel area is calculated and undersized and oversized adjustments are applied according to the following schedule:
 - 0 to less than 0.125X median parcel SF = 0.25 factor
 - 0.125X to less than 0.25X median parcel SF = 0.5 factor
 - 0.25X to less than 0.5X median parcel SF = 0.75 factor
 - 0.5X to less than 2X median parcel SF = 1.0 factor
 - 2X median parcel SF and larger = 1.0 factor plus 0.5 factor for every X median parcel size increase. (i.e. 2X to less than 3X median parcel SF = 1.5 factor, 3X to less than 4X median parcel SF = 2.0 factor, etc)
 - Residential classified property is capped at an area factor of 10 (20X median parcel)
- Adjustments may be made if the literal application of the policies ~~result~~ results in an inequitable assessment and to achieve a more equitable assessment.

5. Subdivision of Parcels

- Parcels that are replatted, split or combined would have their assessment prorated using the area of the resulting parcels. Consideration of applying the current assessment policy to create a more equitable reassignment of the assessment would be considered on a case-by-case basis. Any variation of a square footage reassignment would be communicated to the owner prior to the replatting, splitting, or combining action.
- Parcels triggering Utility Capital Charges with existing water and sewer trunk line special assessment balances could have the amount paid on the assessment considered when determining Utility Capital Charges and could have the trunk line special assessment removed from the property through payment of the applicable Utility Capital Charge.

6. Assessment Terms

- Assessments utilize the following payback terms, unless approved otherwise by the City Commission.
- Secondary work items follow the terms of the primary project (i.e. a driveway replaced as part of a pavement resurfacing project would follow the terms of the pavement resurfacing project)
 - 1 year – any assessment less than \$500
 - 3 year – pavement preservation (scrub seal, stand alone chip seal, patch, etc)
 - 7 year – pavement reconstruction and resurfacing
 - 10 year – concrete pavement repair, street lights, concrete sidewalk/driveway new and replacement
 - 15 year – new pavement, storm sewer



7. Errors or Omissions

- Corrections may be made to existing special assessments if errors or omissions of the applicable policy are determined at the time the error is identified.

From: Dustin Gawrylow <dgawrylow@gmail.com>
Sent: Thursday, December 22, 2022 9:46:51 PM
To: Dustin Gawrylow <dgawrylow@gmail.com>
Subject: Special Assessment Policy (January 10th, 2023)

CAUTION: *External Email - Use caution clicking links or opening attachments*****

Dear Mayor and Commissioners,

I wanted to send a note of support for the proposed consolidated and condensed Special Assessment Policy. This effort, I believe, will make future reforms easier to understand, as well as make the current policy more cohesive.

I also wanted to suggest and advocate that you discuss the potential of not only applying the existing 1.5x factor to mobile/manufactured home parks, but also apply the 0.75x adjustment allowance for their contribution to internal street maintenance that the city avoids paying to cover.

This leaves the Effective Rate Factor at 1.125x of single-family lots.

As Mayor Schmitz and Commissioner Splonskowski can attest, finding a fair treatment model for mobile/manufactured home parks has been one contentious piece of the Special Assessment Task Force discussion process.

Making this change will go a very long way towards creating a more fair setup for these developments that do cover more of their internal costs and save the city money in the long run. They would still pay more than single-family lots at a 12.5% premium, but I believe this would reduce a lot of the complaints.

Thank you for your consideration on this issue.

- Dustin Gawrylow
(701) 290-9331

----- Forwarded message -----

From: Dustin Gawrylow <dgawrylow@gmail.com>
Date: Thu, Dec 22, 2022, 4:48 PM
Subject: Re: Special Assessment Policy
To: Gabe Schell <gschell@bismarcknd.gov>

You might want to make the Effective Rate more clear. Beyond that, I will make suggestions to the commission to discuss.

Have a great weekend!

On Thu, Dec 22, 2022, 12:48 PM Gabe Schell <gschell@bismarcknd.gov> wrote:

Dustin, Thanks for reaching out. The proposed changes would not create any dead-end for future reforms. We annually evaluate the policy and propose changes if we feel there is something that needs to be modified or clarified.

Mobile and Manufactured Home parks are addressed through the private drive adjustment. They are considered commercial properties that receive a 0.75 multiplier when they have a named private drive that is combined by the 2.0 factor for commercial properties. It nets as a 1.5 effective multiplier for those parks with those characteristics. We classify the private drive as a named street to help

differentiate between the private access road that surrounds the north Walmart or a fire access route between two shop condos. Having it as a named roadway helps us remove subjectivity from the policy and apply it consistently to all properties.

Let me know if that answers your questions and if you need anything else.

Gabe Schell, PE

City Engineer

City of Bismarck Engineering Dept.

221 N 5th St.
PO Box 5503
Bismarck, ND 58501

Office: 701-355-1505

Fax: 701-222-6593

Website: bismarcknd.gov

Facebook: facebook.com/bismarcknd.gov | Twitter: twitter.com/BismarckNDGov | Instagram: bismarckndgov

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From: Dustin Gawrylow <dgawrylow@gmail.com>

Sent: Wednesday, December 21, 2022 5:17 PM

To: Gabe Schell <gschell@bismarcknd.gov>

Subject: Special Assessment Policy

CAUTION: *External Email - Use caution clicking links or opening attachments*****

Gabe, I'm reading the consolidated special assessment policy, and I very much support consolidating it into one document like this. -

https://bismarcknd.gov/AgendaCenter/ViewFile/Item/8239?fileID=20730&fbclid=IwAR1b2s4Kn_3r0mZNJNNu3PeMjFtg7HsuyeRk17m8_C0jI-uJ1KChB9-CDHO

I want to make sure:

1) this does not create a dead-end for future reforms (I don't think it does, just want to make sure). In fact, the way I read it, this makes it easier to usher in the changes we've discussed on the task force.

2) I don't see any mention of Mobile or Manufactured Home Parks
Section 3 "Factors" it does not list the 1.5 factor that I believe is current policy.

And in Section 4 "Adjustments" I think it would go a long ways to include Mobile/Manufactured Home Parks for "Private Drives"

If you could confirm my thoughts in #1 and address what may be omissions in #2, that would be great.
Thanks!

Colonial Estates – 3 separate parcels – (roughly 400 units)

	Parcel 1	Parcel 2	Parcel 3
2018 Specials Due	36,343.75	38,170.33	16,644.44
- 2018 Special Balance	329,690.75	303,393.23	155,419.64
2022 Specials Due	4,466.82	0	0
- 2022 Specials Balance	28,853.16	0	0



2018 Burleigh County Real Estate Tax Statement

Check here to request receipt
(No receipt will be sent unless requested)



0666-001-001

Parcel Number: 0666-001-001
Statement Number: 16481

Total tax due	64,961.99
Less 5% discount	1,430.91
Amount due by February 15, 2019	63,531.08
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	50,652.87
Payment 2: Pay by October 15, 2019	14,309.12

MILTON RUE CO
COLONIAL ESTATES
1501 E BISMARCK EXPY
BISMARCK ND 58504-6756

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518
Phone: 701.222.6694

MP #

2018 Burleigh County Real Estate Tax Statement

Statement No: 16481

Parcel Number
0666-001-001

Jurisdiction
010101

Owner
MILTON RUE CO

Physical Location
1501 E BISMARCK EXPY
BISMARCK, ND

Legal Description
Addition Name: COLONIAL ESTATES 1ST
BLK:1
COLONIAL ESTATES 1ST Block: 1 ALL BLOCKS 1,2,3,4

Legislative tax relief (3-year comparison)	2016	2017	2018
Legislative tax relief	17,493.21	16,575.39	17,492.97

Tax distribution (3-year comparison):	2016	2017	2018
True and Full Value	2,276,700	2,388,900	2,513,900
Taxable Value	113,835	119,445	125,695
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	113,835	119,445	125,695

Total mill levy	238.930	232.900	227.680
Taxes By District (in dollars):			
City	6,489.71	6,809.58	7,149.52
County	5,210.22	4,378.82	3,979.48
Park	3,947.82	4,098.16	4,302.56
School (after State Reduction)	11,437.01	12,412.74	13,060.98
State	113.84	119.44	125.70

Consolidated Tax	27,198.60	27,818.74	28,618.24
Less: 12% state-paid tax credit	3,263.83	0.00	0.00
Net consolidated tax	23,934.77	27,818.74	28,618.24
Net effective tax rate	1.05%	1.16%	1.14%

2018 TAX BREAKDOWN	
Net consolidated tax	28,618.24
Plus: Special Assessments	36,343.75
Total tax due	64,961.99
Less: 5% discount, if paid by February 15, 2019	1,430.91
Amount due by February 15, 2019	63,531.08
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	50,652.87
Payment 2: Pay by October 15, 2019	14,309.12

Special Assessments	
Principal	33,141.19
Interest	3,202.56
Installment payment due	36,343.75
Remaining balance due	329,690.62

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506

See Important Information On Back
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FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleighco.com

2018 Burleigh County Real Estate Tax Statement

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0667-001-001

Parcel Number: 0667-001-001
Statement Number: 16482

MILTON RUE CO
COLONIAL ESTATES
1501 E BISMARCK EXPY
BISMARCK ND 58504-6756

MP #

Total tax due	58,157.22
Less 5% discount	999.34
Amount due by February 15, 2019	57,157.88
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	48,163.78
Payment 2: Pay by October 15, 2019	9,993.44

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518
Phone: 701.222.6694

2018 Burleigh County Real Estate Tax Statement

Statement No: 16482

Parcel Number
0667-001-001

Jurisdiction
010101

Owner
MILTON RUE CO

Physical Location
1501 E BISMARCK EXPY
BISMARCK, ND

Legal Description

Addition Name: COLONIAL ESTATES 2ND
BLK:1
COLONIAL ESTATES 2ND Block: 1 ALL BLK 1 & S1/2 OF VAC
LOVETT AVE BETWEEN S 17TH & S 18TH ST

**Legislative tax relief
(3-year comparison)**

	2016	2017	2018
Legislative tax relief	12,219.98	11,578.28	12,217.04

Tax distribution (3-year comparison):

	2016	2017	2018
True and Full Value	1,590,400	1,668,700	1,755,700
Taxable Value	79,520	83,435	87,785
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	79,520	83,435	87,785

Total mill levy 238.930 232.900 227.680

Taxes By District (in dollars):

City	4,533.46	4,756.63	4,993.22
County	3,639.59	3,058.74	2,779.27
Park	2,757.75	2,862.66	3,004.88
School (after State Reduction)	7,989.39	8,670.54	9,121.74
State	79.52	83.44	87.78

Consolidated Tax 18,999.71 19,432.01 19,986.89
Less: 12% state-paid tax credit 2,279.97 0.00 0.00

Net consolidated tax **16,719.74 19,432.01 19,986.89**

Net effective tax rate **1.05% 1.16% 1.14%**

2018 TAX BREAKDOWN

Net consolidated tax	19,986.89
Plus: Special Assessments	38,170.33
Total tax due	58,157.22
Less: 5% discount, if paid by February 15, 2019	999.34
Amount due by February 15, 2019	57,157.88

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2019	48,163.78
Payment 2: Pay by October 15, 2019	9,993.44

Special Assessments	
Principal	33,611.68
Interest	4,558.65
Installment payment due	38,170.33
Remaining balance due	303,393.23

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506

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FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleighco.com

2018 Burleigh County Real Estate Tax Statement

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0668-001-001

Parcel Number: 0668-001-001
Statement Number: 16483

MILTON RUE CO
COLONIAL ESTATES
1501 BISMARCK EXPY
BISMARCK ND 58504-6756

MP #

Total tax due	32,586.60
Less 5% discount	797.11
Amount due by February 15, 2019	31,789.49
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	24,615.52
Payment 2: Pay by October 15, 2019	7,971.08

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518
Phone: 701.222.6694

2018 Burleigh County Real Estate Tax Statement

Statement No: 16483

Parcel Number 0668-001-001
Jurisdiction 010101
Owner MILTON RUE CO
Physical Location 1501 E BISMARCK EXPY
BISMARCK, ND

Legal Description
Addition Name: COLONIAL ESTATES 3RD
BLK:1
COLONIAL ESTATES 3RD Block: 1 ALL OF B1, COLONIAL ESTATES
3RD & LOTS 5 - 6 B1 RUES SUBDIVISION

Legislative tax relief (3-year comparison)	2016	2017	2018
Legislative tax relief	9,718.20	9,206.70	9,744.70

Tax distribution (3-year comparison):	2016	2017	2018
True and Full Value	1,264,800	1,326,900	1,400,400
Taxable Value	63,240	66,345	70,020
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	63,240	66,345	70,020

Total mill levy	238.930	232.900	227.680
Taxes By District (in dollars):			
City	3,605.30	3,782.33	3,982.74
County	2,894.55	2,432.21	2,216.84
Park	2,193.16	2,276.30	2,396.78
School (after State Reduction)	6,353.68	6,894.57	7,275.78
State	63.24	66.34	70.02

Consolidated Tax	15,109.93	15,451.75	15,942.16
Less: 12% state-paid tax credit	1,813.19	0.00	0.00
Net consolidated tax	13,296.74	15,451.75	15,942.16
Net effective tax rate	1.05%	1.16%	1.14%

2018 TAX BREAKDOWN	
Net consolidated tax	15,942.16
Plus: Special Assessments	16,644.44
Total tax due	32,586.60
Less: 5% discount, if paid by February 15, 2019	797.11
Amount due by February 15, 2019	31,789.49
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2019	24,615.52
Payment 2: Pay by October 15, 2019	7,971.08

Special Assessments	
Principal	15,309.77
Interest	1,334.67
Installment payment due	16,644.44
Remaining balance due	155,419.64

To pay the city specials remaining balance, make your payment directly to the City of Bismarck, PO Box 5503, Bismarck, ND 58506

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FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501
Phone: 701.222.6694
Website: www.burleighco.com

2022 Burleigh County Real Estate Tax Statement

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0666-001-001

Parcel Number: 0666-001-001
Statement Number: 16327

Total tax due	44,889.38
Less 5% discount	2,021.13
Amount due by February 15, 2023	42,868.25
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	24,678.10
Payment 2: Pay by October 16, 2023	20,211.28

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

COLONIAL ESTATES OF BISMARCK LLC
%HAVENPARK CAPITAL PARTNERS LLC
51 W CENTER ST STE 600
OREM UT 84057

MP #

Detach and return with payment

2022 Burleigh County Real Estate Tax Statement

Statement No: 16327

Parcel Number
0666-001-001

Jurisdiction
010101

Owner
COLONIAL ESTATES OF BISMARCK L

Physical Location
1501 E BISMARCK EXPY
BISMARCK, ND

Legal Description
Addition Name: COLONIAL ESTATES 1ST
BLK:1
COLONIAL ESTATES 1ST Block: 1 ALL BLOCKS 1,2,3,4

Legislative tax relief (3-year comparison)	2020	2021	2022
Legislative tax relief	21,934.74	21,759.00	21,928.23

Tax distribution (3-year comparison):	2020	2021	2022
True and Full Value	3,167,700	3,145,500	3,181,000
Taxable Value	158,385	157,275	159,050
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0

Net Taxable Value 158,385 157,275 159,050

Total mill levy 244.940 254.140 254.150

Taxes By District (in dollars):	2020	2021	2022
City	10,881.04	12,228.12	12,386.80
County	5,442.11	5,410.24	5,449.06
Park	5,336.00	5,315.92	5,379.08
School (after State Reduction)	16,977.30	16,858.31	17,048.56
State	158.38	157.28	159.06

Consolidated tax 38,794.83 39,969.87 40,422.56

Net effective tax rate 1.22% 1.27% 1.27%

2022 TAX BREAKDOWN	
Net consolidated tax	40,422.56
Plus: Special Assessments	4,466.82
Total tax due	44,889.38
Less: 5% discount, if paid by February 15, 2023	2,021.13
Amount due by February 15, 2023	42,868.25
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	24,678.10
Payment 2: Pay by October 16, 2023	20,211.28

Special Assessments	
Principal	3,606.64
Interest	860.18
Installment payment due	4,466.82
Remaining balance due	28,853.16

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506
Phone: 701.355.1600

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FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleighco.com

2022 Burleigh County Real Estate Tax Statement

Check here to request receipt
(No receipt will be sent unless requested)



0667-001-001

Parcel Number: 0667-001-001
Statement Number: 16328

Total tax due	30,002.41
Less 5% discount	1,500.12
Amount due by February 15, 2023	<u>28,502.29</u>
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	15,001.21
Payment 2: Pay by October 16, 2023	15,001.20

COLONIAL ESTATES OF BISMARCK LLC
%HAVENPARK CAPITAL PARTNERS LLC
51 W CENTER ST STE 600
OREM UT 84057

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP #

Detach and return with payment

2022 Burleigh County Real Estate Tax Statement

Statement No: 16328

Parcel Number 0667-001-001 **Jurisdiction** 010101
Owner COLONIAL ESTATES OF BISMARCK L **Physical Location** 1501 E BISMARCK EXPY BISMARCK, ND

Legal Description
Addition Name: COLONIAL ESTATES 2ND
BLK:1
COLONIAL ESTATES 2ND Block: 1 ALL BLK 1 & S1/2 OF VAC
LOVETT AVE BETWEEN S 17TH & S 18TH ST

Legislative tax relief (3-year comparison)	2020	2021	2022
Legislative tax relief	15,322.54	16,169.67	16,275.55

Tax distribution (3-year comparison):	2020	2021	2022
True and Full Value	2,212,800	2,337,500	2,361,000
Taxable Value	110,640	116,875	118,050
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0

Net Taxable Value 110,640 116,875 118,050

Total mill levy 244.940 254.140 254.150

Taxes By District (in dollars):	2020	2021	2022
City	7,600.96	9,087.04	9,193.75
County	3,801.58	4,020.48	4,044.37
Park	3,727.46	3,950.38	3,992.45
School (after State Reduction)	11,859.52	12,527.84	12,653.79
State	110.64	116.88	118.05

Consolidated tax 27,100.16 29,702.62 30,002.41

Net effective tax rate 1.22% 1.27% 1.27%

2022 TAX BREAKDOWN	
Net consolidated tax	30,002.41
Plus: Special Assessments	0.00
Total tax due	30,002.41
Less: 5% discount, if paid by February 15, 2023	1,500.12
Amount due by February 15, 2023	<u>28,502.29</u>
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	15,001.21
Payment 2: Pay by October 16, 2023	15,001.20

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FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501
Phone: 701.222.6694
Website: www.burleighco.com

2022 Burleigh County Real Estate Tax Statement

Check here to request receipt
(No receipt will be sent unless requested)



0668-001-001

Parcel Number: 0668-001-001
Statement Number: 16329

Total tax due	20,569.63
Less 5% discount	1,028.48
Amount due by February 15, 2023	19,541.15
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	10,284.82
Payment 2: Pay by October 16, 2023	10,284.81

COLONIAL ESTATES OF BISMARCK LLC
%HAVENPARK CAPITAL PARTNERS LLC
51 W CENTER ST STE 600
OREM UT 84057

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP #

Detach and return with payment

2022 Burleigh County Real Estate Tax Statement

Statement No: 16329

Parcel Number 0668-001-001
Jurisdiction 010101
Owner COLONIAL ESTATES OF BISMARCK L
Physical Location 1501 E BISMARCK EXPY
BISMARCK, ND

Legal Description
Addition Name: COLONIAL ESTATES 3RD
BLK:1
COLONIAL ESTATES 3RD Block: 1 ALL OF B1, COLONIAL ESTATES
3RD & LOTS 5 - 6 B1 RUES SUBDIVISION

Legislative tax relief (3-year comparison)	2020	2021	2022
Legislative tax relief	12,190.58	11,065.24	11,158.52

Tax distribution (3-year comparison):	2020	2021	2022
True and Full Value	1,760,500	1,599,600	1,618,700
Taxable Value	88,025	79,980	80,935
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0

Net Taxable Value 88,025 79,980 80,935

Total mill levy 244.940 254.140 254.150

Taxes By District (in dollars):	2020	2021	2022
City	6,047.32	6,218.44	6,303.22
County	3,024.52	2,751.30	2,772.83
Park	2,965.56	2,703.32	2,737.21
School (after State Reduction)	9,435.43	8,573.08	8,675.43
State	88.02	79.98	80.94

Consolidated tax **21,560.85 20,326.12 20,569.63**

Net effective tax rate **1.22% 1.27% 1.27%**

2022 TAX BREAKDOWN	
Net consolidated tax	20,569.63
Plus: Special Assessments	0.00
Total tax due	20,569.63
Less: 5% discount, if paid by February 15, 2023	1,028.48
Amount due by February 15, 2023	19,541.15
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2023	10,284.82
Payment 2: Pay by October 16, 2023	10,284.81

See Important Information On Back
Please keep this portion for your records.
No receipt will be sent unless requested.

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleighco.com



North Dakota House of Representatives

STATE CAPITOL
600 EAST BOULEVARD
BISMARCK, ND 58505-0360



Representative Claire Cory

District 42
P.O. Box 5094
Grand Forks, ND 58206-5094
C: 701-213-6553
clairecory@ndlegis.gov

COMMITTEES:

Judiciary
Government and Veterans Affairs

Chairman Headland and Members of the House Finance and Taxation Committee,

For the record my name is Claire Cory and I represent District 42 in Grand Forks.

I am here to testify in favor of HB 1328, which attempts to provide a free market solution to the issue of the rising costs of living in a trailer park as a result of an inequitable tax structure. The bill is also in many ways related to the work the senate is doing, to aid in the quality of life trailer park residents have, particularly in our high inflation environment. While many will call this bill a tax cut, in reality it moves the taxation of the land to be more in line with the purpose of the land, rather than the technical zoning designation.

Right now, trailer parks are zoned commercial in Grand Forks, and to my understanding in all of North Dakota. In my district for example, there are at least 2 trailer parks and both are zoned commercial. As such, they pay a slightly elevated property tax, roughly 11% higher than if their land had been zoned residential and this cost is passed directly onto those who live in the trailer park. This is in spite of the primary purpose of the land being single family residential, as the land is ultimately rented out to a family. I specifically studied Gateway Terrace, a mobile home park in my district and found that the savings would be \$6822.97/year across 200 occupied lots out of the 247. This would allow for a savings of roughly \$3/month per resident which would be a net reduction in their lot rent of half a percent on the lot rent they are presently charging. While this is not alone substantial, this is an example of how every little bit will add up, and in combination with other tax relief being proposed by the chamber, we can chip away at the problem.

Furthermore, this bill deals with the special assessment side of the ledger in that taxing the parks as though they were residential can save substantial amounts when special assessments are levied. It is impossible however, to fully understand the exact fiscal impact due to the extraordinarily complicated system of special assessments which makes every scenario unique. Even with Gateway Terrace, it would be impossible to project future special assessment burdens, due to the districts being non uniform in composition, size, burden, or cost.

Assuming special assessment savings were equal to property tax savings, this creates a pool of roughly \$6/month to directly decrease the lot rents. This is important, as trailer parks serve our most vulnerable communities, and tend to be comprised of the working poor or the retired.

Trailer parks as a business model are fully aware of their communities lack of alternatives, and as such tend to price as aggressively as possible in carry-through cost. Make no mistake owners of the lots will pass any and all costs possible onto their residents so decreasing costs should decrease their lot rents. While \$72/year may not sound like a substantial amount, this is really a forward looking proposal, given the exponential nature of property value increases, the impact of property tax and special assessments will become more and more substantial over time.

In these inflationary environments, it is important to discuss what happens, when a person cannot pay their lot rent. Generally speaking a failure to pay lot rent is grounds for a rapid eviction, and in theory the trailer could be moved with the resident. In actuality, however, moving the trailer is next to impossible. As trailers stay on a lot they settle, and moving them can cost \$10,000+. By way of comparison, the national average median income of a trailer park resident is less than \$30,000. These people typically do not have the personal liquidity or access to capital in order to afford such a monstrous expense. These people on average do not have the ability to make a \$500 unexpected emergency expenditure, so \$10,000 is a nightmare. As a result, not only do they lose their lot, they lose the home that they have built some equity in, and are forced in the future to rent both a lot and a trailer, which raises their cost of housing even higher.

Mr chairman and Members of the House Finance and Taxation Committee this concludes my testimony and I am happy to answer any questions.

Testimony in Opposition to House Bill 1328
January 18, 2023
House Finance and Taxation Committee
Bill Wocken on behalf of the North Dakota League of Cities

Good morning, Mr. Chairman and members of the House Finance and Taxation Committee. For the record, my name is Bill Wocken, appearing on behalf of the North Dakota League of Cities in opposition to House Bill 1328.

This bill requires that special assessments for an improvement assessed to property within a mobile home park not be made at a rate any greater than the rate for that special assessment levied against a single family property. This raises some very serious equity issues.

For a street construction project, this would mean that an entire mobile home park would be assessed the same rate as a single home even though the mobile home court may have 50 to 300 lots, each with its corresponding compliment of vehicles. This is hardly in keeping with the language of this section that discusses an equitable distribution of the costs of the project based on the benefits received. There should be some relationship between the cost allocation and the benefit based on the number of households or automobiles benefitting from the improvement.

The Legislature required cities of 10,000 population or more to adopt written policies to guide the assessment of the costs of these projects. (NDCC 40-22-01.2 attached). The policies established must provide for allocations for each kind of improvement and for the allocation methods for residential, commercial and agricultural properties. The policies could only be adopted after being presented and discussed at public hearings. This has been done and the policies approved in each city are functioning. A state pre-emption of these matters, as HB 1328 proposes, will be problematic to all parties.

The North Dakota League of Cities feels this bill promotes inequities in the special assessment cost allocation process and respectfully requests a Do No Pass recommendation for it. I would be happy to answer any questions you might have of me.

applicable to other special assessments are applicable hereto. Provided, however, that the provisions of sections 40-22-15, 40-22-17, and 40-22-18, relating to a resolution of necessity and protests against special assessments, sections 40-22-10, 40-22-11, and 40-22-29, relating to engineers' reports, plans, and estimates, and section 40-22-19, relating to contract proposals, do not apply to special assessment districts created under this section.

→ **40-22-01.2. Municipal policy providing special assessment determination methods for allocation of assessments among and within classes of property.**

Within five months of this section becoming applicable to a city, the governing body of each city with a population exceeding ten thousand shall adopt written policies, after a public hearing for consideration of the policies, which will be applied for cost allocation among properties benefited by a special assessment project. Policies established under this section must provide separately the policy that will be applied for cost allocation for each kind of special assessment and the cost allocation method for residential, commercial, and agricultural property and for any property subject to separate or special assessment factors or assessment rates.

40-22-01.3. Power of municipality to defray expense of improvements - Infrastructure fee.

1. Notwithstanding section 40-22-01, a municipality may levy and collect an infrastructure fee. The fee must replace a general special assessment on all property for payment of infrastructure maintenance costs through a utility bill issued by a municipality. The money collected under this subsection may not be used for any purpose other than infrastructure maintenance costs. If a municipality levies an infrastructure fee, the municipality also may levy and collect green field special assessments.
2. As used in this section:
 - a. "General special assessments" means special assessments levied for the purpose of maintaining existing roads and infrastructure and special assessments levied for the construction or repair of arterial roads and infrastructure that provide a benefit to the entire community.
 - b. "Green field special assessments" means special assessments levied for infrastructure costs associated with the development of agricultural or undeveloped property.

40-22-02. Sewerage system - Establishment, maintenance, and alteration - Vote required.

The governing body of any municipality may establish, maintain, and alter a general system of sewerage for the municipality in such manner and under such regulations as it shall deem expedient and proper. No action shall be taken for the establishment of a sewerage system except upon the affirmative vote of two-thirds of the members of the governing body. When a sewerage system is established, all measures necessary for the construction of sewers as a part of that system may be taken by a vote of the majority of the governing body.

40-22-03. Acquiring property for sewers, water mains, and water supply beyond corporate limits.

When it is necessary to conduct the sewage of a municipality beyond the municipal limits or to acquire a supply of water beyond such limits and to construct mains or aqueducts to conduct such water to the municipal limits, the governing body, by grant, purchase, or condemnation proceedings, may acquire private property over which to construct the sewer, or upon and over which to establish facilities for obtaining and storing such water supply and aqueducts or mains for conducting the same to the corporate limits. Public property may likewise be acquired for such purposes by grant or purchase from the government or public corporation owning the same. The cost of acquiring such property and of building such sewer or other facilities upon or over the property may be included in the cost of construction or acquisition of a municipal waterworks or sewerage system and in the special assessments levied therefor, or the entirety of such a project may be completed as an improvement to an existing waterworks or sewage

From: Dustin Gawrylow <dgawrylow@watchingnd.com>
Sent: Wednesday, January 25, 2023 2:42:40 AM

Subject: HB 1328 Amendments

Chairman Headland and Members of the House Finance and Tax Committee,

Below are amendments that have been put together to try to remedy the disputed effect of the original bill. Modify as needed, but I think this is closer to the true intent of the bill. I also included optional legislative intent for consideration.

I have CC'd Keith Hunke (City of Bismarck) and Bill Wocken (League of Cities) so that they can review these suggestions in real-time as I have stated to them, the Bismarck City Commission, and this committee that I am willing to find a compromise that they may be able to take a neutral position on.

Thank you for your work, consideration, and patience on this issue.
Amendment - Page 1 Line 20-22

Replace underlined text with:

Parcels designated as mobile home parks shall receive the same special assessment treatment as residential single-family parcels. Political subdivisions may not explicitly or implicitly enact multiplying factors resulting in an effective special assessment impact greater than 100% that of a residential single-family parcel of equivalent size by square footage and with the equivalent characteristics as determined by the established special assessment policy.

Amendment - Page 2 Line 25-26

Replace underlined text with:

However, parcels designated as mobile home parks shall receive the same special assessment treatment as residential single-family parcels. Political subdivisions may not explicitly or implicitly enact multiplying factors resulting in an effective special assessment impact greater than 100% that of a residential single-family parcel of equivalent size by square footage and with the equivalent characteristics as determined by the established special assessment policy.

Amendment - add, if the Section 3 definitions need expanded

CHAPTER 57-02 GENERAL PROPERTY ASSESSMENT

Amend and Reenact 57-02-01. Definitions.

12. "Residential property" means all property, or portions of property, used by an individual or group of individuals as a dwelling, including property upon which a mobile home is located but not including hotel and motel accommodations required

to be licensed under chapter 23-09 nor structures providing living accommodations for four or more separate family units. nor any tract of land upon which four or more mobile homes are located. Tracts of land upon which four or more mobile homes are located may be classified as residential only if such tracts and divisions of tracts are rented to the general public exclusively for residential use.

Optional Amendment - Legislative Intent

It is the intent of the legislature to require political subdivisions to assess and tax property as is used by residents rather than based on zoning or other designation.

Furthermore, it is the intent of the legislature that political subdivisions optimize tax policy to minimize the pass-through costs of property tax, special assessments, and utility fees that are paid by the resident of property as the end user.

23.0804.01001
Title.

Prepared by the Legislative Council staff for
Representative Cory
February 8, 2023

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1328

Page 1, line 20, replace "within" with "designated as"

Page 1, line 21, replace "may not be assessed at a greater rate than" with "must be treated the same as"

Page 1, line 22, after "district" insert "for purposes of determining special assessments. A political subdivision may not apply a multiplying factor that results in an effective special assessment impact greater than one hundred percent of the effective special assessment impact on a residential single-family parcel of equivalent size by square footage and equivalent characteristics as determined by special assessment policy"

Page 2, line 25, replace "within" with "designated as"

Page 2, line 25, replace "may not be assessed at a greater rate than" with "must be treated the same as a"

Page 2, line 26, replace "under the method provided in this chapter" with "for purposes of determining special assessments"

Page 2, line 26, after the underscored period insert "A political subdivision may not apply a multiplying factor that results in an effective special assessment impact greater than one hundred percent of the effective special assessment impact on a residential single-family parcel of equivalent size by square footage and equivalent characteristics as determined by special assessment policy."

Page 2, line 30, remove "or"

Page 2, line 31, remove "mobile home park"

Page 2, line 31, remove the overstrike over "but not including"

Page 2, line 31, remove ". The term does not include"

Page 2, line 31, overstrike "hotel" and insert immediately thereafter ":

a. Hotel"

Page 3, line 1, overstrike "nor"

Page 3, line 1, remove "or"

Page 3, line 1, overstrike "structures" and insert immediately thereafter ":

b. Structures"

Page 3, line 2, overstrike "nor any" and insert immediately thereafter ":

c. Any"

Page 3, line 2, remove the overstrike over "tract of"

Page 3, line 3, remove the overstrike over "land upon which four or more mobile homes are located" and insert immediately thereafter ", except if the tract of land is rented exclusively for residential use"

Renumber accordingly

23.0804.01001

Sixty-eighth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1328

Introduced by

Representatives Cory, Bellew, Boschee, Dockter, Headland, Nathe
Senators Dever, Mathern

1 A BILL for an Act to amend and reenact sections 40-23-07 and 40-23.1-01 and subsection 12 of
2 section 57-02-01 of the North Dakota Century Code, relating to special assessment imposition
3 for mobile home park and single family residential property and the definition of residential
4 property for purposes of property tax assessment.

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

6 **SECTION 1. AMENDMENT.** Section 40-23-07 of the North Dakota Century Code is
7 amended and reenacted as follows:

8 **40-23-07. Determination of special assessments by commission - Political**
9 **subdivisions not exempt.**

10 1. Whenever the commission makes any special assessment, the commission shall
11 determine the particular lots and parcels of land which, in the opinion of the
12 commission, will be especially benefited by the construction of the work for which the
13 assessment is to be made. The commission shall determine the amount in which each
14 of the lots and parcels of land will be especially benefited by the construction of the
15 work for which ~~such~~the special assessment is to be made, and shall assess against
16 each of ~~such~~the lots and parcels of land ~~such~~the sum, not exceeding the benefits, as
17 is necessary to pay its just proportion of the total cost of ~~such~~the work, or of the part
18 thereof which is to be paid by special assessment, including all expenses incurred in
19 making ~~such~~the assessment and publishing necessary notices with reference thereto
20 and the per diem of the commission. ~~However, as~~Property within designated as a
21 mobile home park may not be assessed at a greater rate than must be treated the
22 same as single family residential property in the district for purposes of determining
23 special assessments. A political subdivision may not apply a multiplying factor that
24 results in an effective special assessment impact greater than one hundred percent of

1 the effective special assessment impact on a residential single-family parcel of
2 equivalent size by square footage and equivalent characteristics as determined by
3 special assessment policy.

4 2. As an alternative to the procedure provided in ~~this section~~ subsection 1, the special
5 assessment commission may, in its discretion, determine and allocate the cost of
6 special assessments in accordance with the method provided for in chapter 40-23.1.

7 3. Property owned by a nonprofit entity and used exclusively as a cemetery is exempt
8 from collection of special assessments for benefits conferred under this title and the
9 city in which ~~such~~ the property is located shall provide for the payment of special
10 assessments, installments, and interest against ~~such~~ the property by the levy of taxes
11 according to law or by payment from other funds available to the city which are derived
12 from sources other than special assessments.

13 4. Benefited property belonging to counties, cities, school districts, park districts, and
14 townships is not exempt from ~~such~~ the assessment, and ~~such~~ the public corporations
15 whose property is so assessed shall provide for the payment of ~~such~~ the assessments,
16 installments thereof and interest thereon, by the levy of taxes according to law.

17 5. Nothing in this section may be deemed to amend other provisions of law with
18 reference to the levy of assessments on property sold for delinquent taxes.

19 **SECTION 2. AMENDMENT.** Section 40-23.1-01 of the North Dakota Century Code is
20 amended and reenacted as follows:

21 **40-23.1-01. Improvement district - All property to be assessed - Basis.**

22 All property included within the limits of a local improvement district ~~shall~~ must be
23 considered to be the property specially benefited by the local improvement and ~~shall~~ must be the
24 property to be assessed to pay the cost and expense thereof or ~~such~~ the part thereof as may be
25 chargeable against the property specially benefited. The cost and expense ~~shall~~ must be
26 assessed upon all the property in accordance with the special benefits conferred thereon in
27 proportion to area and distance back from the marginal line of the public way or area improved.
28 ~~However, property within~~ designated as a mobile home park may not be assessed at a greater
29 rate than must be treated the same as a single family residential property in the district under the
30 method provided in this chapter for purposes of determining special assessments. A political
31 subdivision may not apply a multiplying factor that results in an effective special assessment

1 impact greater than one hundred percent of the effective special assessment impact on a
2 residential single-family parcel of equivalent size by square footage and equivalent
3 characteristics as determined by special assessment policy.

4 **SECTION 3. AMENDMENT.** Subsection 12 of section 57-02-01 of the North Dakota
5 Century Code is amended and reenacted as follows:

6 12. "Residential property" means all property, or portions of property, used by an individual
7 or group of individuals as a dwelling, including property upon which a mobile home ~~or~~
8 ~~mobile home park~~ is located ~~but not including. The term does not include hotel.~~

9 a. Hotel and motel accommodations required to be licensed under chapter 23-09
10 ~~nor structures;~~

11 b. Structures providing living accommodations for four or more separate family units
12 ~~nor any; or~~

13 c. Any tract of land upon which four or more mobile homes are located, except if the
14 tract of land is rented exclusively for residential use.

15 **SECTION 4. EFFECTIVE DATE.** Section 3 of this Act is effective for taxable years
16 beginning after December 31, 2022.