Written Testimony for the
House Finance and Taxation
January 16, 2023
Erica Johnsrud, McKenzie County Auditor/Treasurer

RE: OPPOSITION for HB 1245

Good morning, Chairman Headland, and members of the House Finance and Taxation Committee. My name is Erica Johnsrud and I proudly serve as the Auditor/Treasurer for McKenzie County. As written, I stand in opposition of HB 1245.

I understand and appreciate the efforts to provide additional information to taxpayers. However, I do not believe this bill is the right mechanism to do so. This bill seeks to dramatically change the look and feel of the property tax statement for our citizens, in addition to requiring additional reports be uploaded to the State Auditor regarding ending fund balances.

I have no issues with providing information regarding ending fund balances to the State Auditor's Office or to any person who requests it. I do caution, however, that ending fund balances only tell a story for a snapshot in time. They do not tell you about committed funds, road or bridge projects that didn't get completed on time, costs for equipment that was ordered 8 months ago and yet to show up, or other such real-life examples. Ending fund balances are similar to receiving just page 189 from a 252 page book and then expected to provide a book report on the entire work. With no context as to how the story started and what has happened in the preceding 188 pages, it is impossible to extrapolate into the future or predict how the story may end in the remaining 63 pages which may include catastrophic or emergency events.

An additional section of this proposed bill includes language regarding communicating with the public in terms of dollars rather than mills, which I supported in HB 1119, which was before you just last week and passed unanimously on the House Floor. As I also stated in my written testimony for that bill, that will not change the way McKenzie County communicates with the public, as it is already being done in terms of dollars. Counties also did not oppose SB 2121 which will add last year's special assessment amounts to the estimated tax statements mailed out by the end of August each year.

Several years ago, before my time as Auditor/Treasurer began in 2017, a task force of state and county leaders worked together on a uniform tax statement layout for all of North Dakota in an effort to make it easier for citizens to understand and find information on their statements, regardless of the county in which they owned property. Those efforts resulted in the statements we have today. I have attached a copy of one 2022 tax statement for McKenzie County here for reference (see Attachment A).

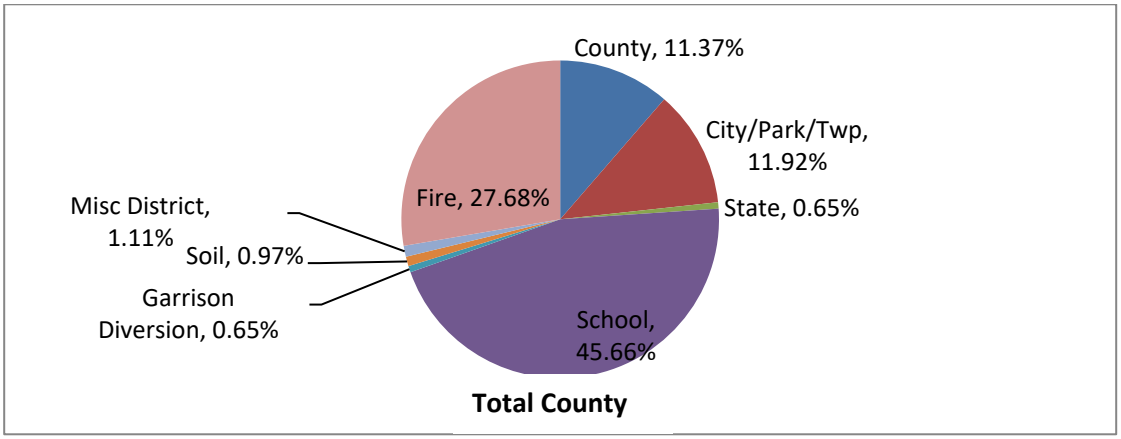
I would like to take a moment and briefly list out the changes to the tax statement, mailed every December to our taxpayers, proposed in HB 1245 which includes:

- Statement displayed in **color**
- Legislative tax relief information in contrasting type, font, or color that calls attention
- Separation of voter-approved tax levies from all other levies

- **Color pie chart**, specific to the parcel, showing the percentage of total tax by each taxing district, excluding amounts of voter-approved levies
- Taxing Districts listed in the same color as the representative pie chart color
- Inclusion on the pie chart of the combined voter-approved levies in separate, contrasting color
- Name and phone number of a contact person for each taxing district that levied taxes against the parcel

As you can see from the example current statement, space for the additional information is limited. But most importantly, talks with my software programmers indicate these changes are not possible, which is true also for many other counties around the State. Changing software programs may seem like an easy task, but I assure you it is something that cannot be taken lightly, done quickly, or done inexpensively. Several years ago we looked into finding a new software vendor – we reviewed all available programs and vendors and were unable to find anything we preferred over our current software package. Our software package combines and fits our following operational needs: tax information, budget information, accounts payable, accounts receivable, payroll, personnel, land records, fixed assets, and we are working toward implementing their new timekeeping system in the coming year. As an added bonus, when issues arrive we have an actual, live person living in the Midwest who answers the phone during our business hours and can often fix our issues within hours or days, instead of weeks. Implications to changing tax statements are not just limited to the tax portion of my work, but would impact all county systems and multiple departments that need to talk back and forth with one another without hiccups.

Since I started following and testifying during your legislative sessions a number of years ago, I have and continue to hear each of you speak of conversations with your constituents regarding complaints about property taxes. Rhetorically I ask you the following question, are they complaining about their total tax bill or about not knowing how their tax bill is distributed? I'm guessing, as I hear the same, that the complaint is about the total tax due. Unfortunately, because the County name is at the top of the statement, we get the brunt of the grievances, even though we levy just 11.4% of the total tax levied amongst taxing districts in McKenzie County, as shown in the pie chart below.



Regardless of your answer to the rhetorical question posed earlier in this testimony, I do not feel the final tax statement is the best document to address these concerns. Counties have been sending out estimated

tax statements since 2018, following a pilot study by counties prior to state-wide implementation. The estimated tax statement (see Attachment B to this testimony) has greatly improved the information provided to taxpayers BEFORE final budgets and dollars levied are complete. I like and am in favor of these estimated statements each year as they allow for the occasional error to be caught and corrected prior to final tax statements. These statements already list the date, time, and location of public hearings on budgets for each taxing district, in a parcel-specific manner. The statements also list, by percentage, the change in true and full values and state if a specific taxing district increases or decreases the amount of tax levied in dollars. In my opinion, this is the statement that will allow tax payers to have a voice in reducing budgets of their taxing district and not after the final budgets have been sent and final taxes assessed to the parcel, which drastically limits and nearly eliminates the ability to change or reduce taxes, other than through the abatement process.

I've included here with my testimony an example of additional documents given at the McKenzie County Public Budget Hearing to any taxpayer present, or anyone who later requests, which shows parcel specific examples in different classes of real estate, implications by the proposed preliminary budget and dollars levied, including dollar changes and percentage changes (see Attachment C), in addition to mills. The second page of that document lists consolidated levies by taxing district combination, as well as historical information regarding the breakdown of county-wide taxable values by class (ag, residential, commercial, centrally assessed, utilities). As shown on that document and in the table below, agricultural and residential properties account for 14.9% of the total taxable value in McKenzie County, meaning those people also pay 14.9% of the tax assessed by the County, which for the 2022 tax year is $6.1M of a $211M budget.

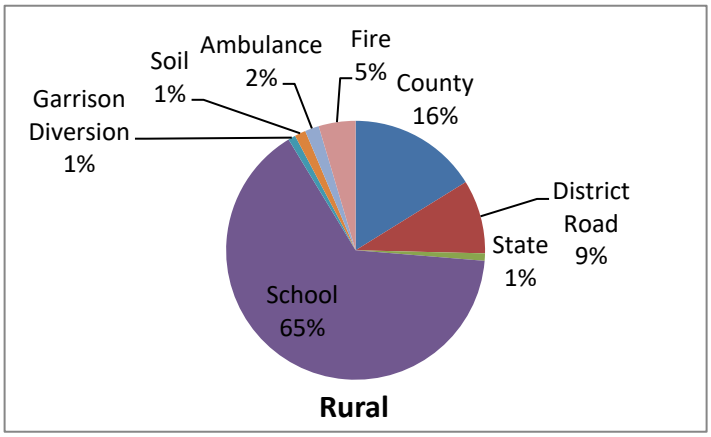
McKenzie County Taxable Values	**2022**		
Agricultural	15,231,740	4.40%	14.90%
Residential	36,346,361	10.50%	
Commercial	121,879,872	35.22%	85.10%
Railroads	68,375	0.02%	
Pipelines	171,599,428	49.58%	
Heat, Lights, Power, Gas	976,056	0.28%	
Total	**346,101,832**	100.00%	

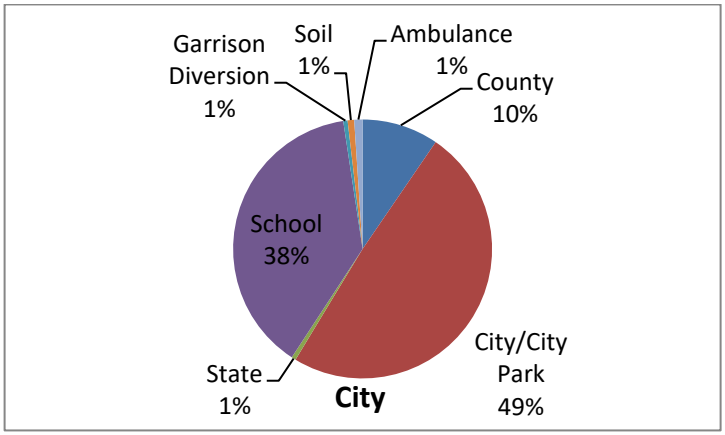
I do appreciate and understand the desire to work on additional transparency and clarity to the taxpayers. This is a goal of mine, as well as that of McKenzie County, and one reason why several years ago we implemented an online budget portal from OpenGov, where citizens can search budget to actual revenues, expenditures, and even search our monthly check register for specific payments made to vendors.

The changes to the final tax statement as proposed in this bill will take significant work by all counties to implement. We are open to compromises, some of which could happen more quickly than others:

- A column added to the final tax statement listing percentages by taxing district (see example in Attachment D).

- The addition of a County-wide or possibly taxing district specific black and white pie chart included on the back of the statement or a separate included page. When reviewing specific parcel pie charts for this testimony, similar trends are seen – largest portions of tax bill are cities and schools, which can also be easily determined with simple math from the dollar amounts listed on the current statement.





- A study and possible pilot during the interim to allow counties time to properly research options. This would also allow an opportunity to see if this reduces confusion and grievances and has the desired outcome.
- A review of the estimated tax statements during the interim to study changes to enhance that statement, which would provide information prior to budgets being finalized.

To close, I want to reiterate that any changes to the estimated or final tax statements will increase expenditures to counties related to the creation, printing, and mailing of these notices. We wish to work cooperatively with each of you to find a solution and are committed to doing so, but ask for time and collaboration to determine the best options, methods, and timeline for proper implementation.

Thank you all for you attention and time today. I urge a DO NOT PASS recommendation on HB 1245, as written, and stand for any questions.

ATTACHMENT A

2022 MCKENZIE COUNTY REAL ESTATE TAX STATEMENT

Statement No: 35938

Parcel Number:
82-19-01200

Jurisdiction
WATFORD CITY

Physical Location
720 2ND AVE SE

Legal Description
LOT- 8 BLK-002
CHERRY CREEK ADDITION TO WATFORD CITY
LOTS 8-9

2022 TAX BREAKDOWN

Net consolidated tax	3,930.09
Plus: Special Assessments	
Total tax due	3,930.09
Less: 5% discount if paid by Feb. 15th	(196.50)
Amount due by Feb. 15th	**3,733.59**

Or pay in two installments(with no discount)

Payment 1: Pay by Mar. 1st	1,965.05
Payment 2: Pay by Oct. 15th	1,965.04

Legislative tax relief (3-year comparison):	**2020**	**2021**	**2022**
Legislative tax relief	1,481.28	1,476.31	1,583.05

Tax distribution(3-year comparison):	**2020**	**2021**	**2022**
True And Full Value	441,850	441,850	474,620
Taxable Value	19,883	19,883	21,358
Less: Homestead credit			
Disabled Veterans' credit			
Net Taxable Value	19,883	19,883	21,358
Mill Levy	175.850	182.120	184.010
Taxes By District(in dollars):			
State	19.88	19.88	21.36
County	358.69	355.11	375.26
City/Twp WATFORD CITY	1,680.31	1,725.65	1,930.55
School MCKENZIE COUNTY #1	1,339.92	1,433.76	1,508.73
GARRISON	19.88	19.88	21.36
MCKEN SOIL 3	39.77	29.82	32.04
MCKEN AMBULA 3	37.98	36.98	40.79
Consolidated Tax	3,496.43	3,621.08	3,930.09
Net consolidated tax	3,496.43	3,621.08	3,930.09
Net effective tax rate	.79%	.82%	.83%

Special Assessments	.00
Specials Interest	.00

Penalty on 1st Installment & Specials
March 2..... 3%
May 1..... 6%
July 1..... 9%
October 15..... 12%
Penalty on 2nd Installment
October 16..... 6%

FOR ASSISTANCE:
Office: McKenzie County Treasurer

Phone: 701-444-3616 ext. 3
Email: treas@co.mckenzie.nd.us
Website: county.mckenziecounty.net
-Auditor/Treasurer Department-

Detach here and mail with your payment

2022 McKenzie County Real Estate Tax Statement

Parcel Number: 82-19-01200 **MP #** 1302
Statement Number: 35938 **Taxpayer #** 1302

Total tax due	3,930.09
Less 5% discount	(196.50)
Amount due by Feb. 15th	**3.733.59**

Or pay in two installments (with no discount):

Payment 1: Pay by Mar. 1st	1,965.05
Payment 2: Pay by Oct. 15th	1,965.04

MAKE CHECK PAYABLE TO:
MCKENZIE COUNTY TREASURER
201 5TH ST NW, SUITE 504
WATFORD CITY, ND 58854

Your canceled check is your receipt for your payment.
No receipt will be issued.

ATTACHMENT B

THIS IS NOT A BILL

MCKENZIE COUNTY
201 5TH ST NW
STE 543
WATFORD CITY ND 58854

2022 NOTICE OF ESTIMATED PROPERTY TAX AND BUDGET HEARING DATES

You are hereby notified of the potential change in your taxes based on each district's preliminary budgets. Your actual taxes may vary based upon the final budgets of the districts and valuation adjustments by the State Board of Equalization.

This notice does not include any special assesssments.

01302

Parcel Number: 82-19-01200

Physical Location:
00720 2ND AVE SE

Legal Description:
LOT- 8 BLK-002
CHERRY CREEK ADDITION TO WATFORD CITY
LOTS 8-9

	2021	2022	Change	
Legislative tax relief	1,476.31	1,582.84	106	
Property Valuation:	**2021**	**2022**	**Change**	**Change %**
True And Full Value	441,850	474,620	32,770	7.41%
Taxable Value	19,883	21,358	1,475	
Less: Homestead credit				
Disabled Veterans' credit				
Net Taxable Value	19,883	21,358	1,475	7.41%
Taxes By District(in dollars):				
State	19.88	21.36	1.48	Increase
County	374.99	396.62	21.63	Increase
City/Twp WATFORD CITY	1,725.65	1,942.08	216.43	Increase
Sch# 001 MCKENZIE COUNTY #1	1,433.76	1,582.41	148.65	Increase
SOIL DISTRIC 03	29.82	32.04	2.22	Increase
MISC. DISTRI 03	36.98	40.79	3.81	Increase
Net consolidated tax	3,621.08	4,015.30	394.22	10.88%
Net effective tax rate	.82%	.85%		

Hearing Schedule:(Hearing on Preliminary Budget)

MCKENZIE COUNTY
6:00PM CT SEPTEMBER 13, 2022
MCKENZIE COUNTY COURTHOUSE
201 5TH ST NW, WATFORD CITY

MCKENZIE COUNTY #1
5:30PM CT SEPTEMBER 12, 2022
SCHOOL DISTRICT BOARD ROOM
100 3RD ST NE, WATFORD CITY

WATFORD CITY
6:00PM CT OCTOBER 3, 2022
WATFORD CITY CITY HALL
213 2ND ST NE, WATFORD CITY

MCKEN SOIL
1:00PM CT SEPTEMBER 15, 2022
MCSCD BUILDING
624 HWY 1806, WATFORD CITY

MCKEN AMBULANCE DIST
1:OOPM CT SEPTEMBER 21, 2022
MISC 03 - AMBULANCE SHED
220 2ND ST NE, WATFORD CITY

WATFORD CITY PARK DISTRICT
6:00PM CT SEPTEMBER 12, 2022
ROUGH RIDER CENTER CLASSROOM
2209 WOLVES DEN PKWY, WC

Citizens will have opportunity to present oral or written comments regarding the district's budget at or before the hearing. A copy of the district's budget will be available at the district's normal place of business at least 7 days prior to the hearing.

ATTACHMENT C

2021-2022 MCKENZIE COUNTY PROPERTY TAX COMPARISON EXAMPLES

Residential - Watford City	2021 *82-19-01200*			**Residential - Watford City**	2022 *82-19-01200*				
Valuation	$441,850			Valuation (increase)	$474,620				
TV	19,883			TV	21,358				
		Mills	Taxes			Mills	Taxes	$ Change from 2021	% Change from 2021	
County		17.86	355.11	County		17.57	375.26	20.15	5.67%	9.35%
State Medical Center		1.00	19.88	State Medical Center		1.00	21.36	1.48	7.42%	0.53%
Soil Conservation District		1.50	29.82	Soil Conservation District		1.50	32.04	2.21	7.42%	0.80%
Garrison Diversion		1.00	19.88	Garrison Diversion		1.00	21.36	1.48	7.42%	0.53%
Watford City		46.79	930.33	Watford City		49.95	1066.83	136.51	14.67%	26.57%
City Parks		40.00	795.32	City Parks		40.98	875.25	79.93	10.05%	21.80%
School		72.11	1433.76	School		74.09	1582.41	148.65	10.37%	39.41%
McKenzie Ambulance		1.86	36.98	McKenzie Ambulance		1.91	40.79	3.81	100.00%	1.02%
Fire		0.00	0.00	Fire		0.00	0.00	0.00	0.00%	0.00%
Net Tax Due		182.12	$3,621.09	Net Tax Due		188.00	$4,015.30	$394.21	10.89%	100.00%

Commercial - Watford City	2021 *82-01-19100*			**Commercial - Watford City**	2022 *82-01-19100*				
Valuation	$391,410			Valuation (increase)	$405,830				
TV	19,571			TV	20,292				
		Mills	Taxes			Mills	Taxes	$ Change from 2021	% Change from 2021	
County		17.86	349.54	County		17.57	356.53	6.99	2.00%	9.35%
State Medical Center		1.00	19.57	State Medical Center		1.00	20.29	0.72	3.68%	0.53%
Soil Conservation District		1.50	29.36	Soil Conservation District		1.50	30.44	1.08	3.68%	0.80%
Garrison Diversion		1.00	19.57	Garrison Diversion		1.00	20.29	0.72	3.68%	0.53%
Watford City		46.79	915.73	Watford City		49.95	1013.59	97.86	10.69%	26.57%
City Parks		40.00	782.84	City Parks		40.98	831.57	48.73	6.22%	21.80%
School		72.11	1411.26	School		74.09	1503.43	92.17	6.53%	39.41%
McKenzie Ambulance		1.86	36.40	McKenzie Ambulance		1.91	38.76	2.36	100.00%	1.02%
Fire		0.00	0.00	Fire		0.00	0.00	0.00	0.00%	0.00%
Net Tax Due		182.12	$3,564.27	Net Tax Due		188.00	$3,814.90	$250.63	7.03%	100.00%

Residential - Rural WC	2021 *20-25-02500*			**Residential - Rural WC**	2022 *20-25-02500*				
Valuation	$580,800			Valuation (increase)	$640,530				
TV	26,136			TV	28,824				
		Mills	Taxes			Mills	Taxes	$ Change from 2021	% Change from 2021	
County		17.86	466.79	County		17.57	506.44	39.65	8.49%	15.68%
State Medical Center		1.00	26.14	State Medical Center		1.00	28.82	2.69	10.28%	0.89%
Soil Conservation District		1.50	39.20	Soil Conservation District		1.50	43.24	4.03	10.28%	1.34%
Garrison Diversion		1.00	26.14	Garrison Diversion		1.00	28.82	2.69	10.28%	0.89%
District Road		10.00	261.36	District Road		10.00	288.24	26.88	10.28%	8.92%
School		72.11	1884.67	School		74.09	2135.57	250.90	13.31%	66.11%
McKenzie Ambulance		1.86	48.61	McKenzie Ambulance		1.91	55.05	6.44	100.00%	1.70%
Fire		5.00	130.68	Fire		5.00	144.12	13.44	0.00%	4.46%
Net Tax Due		110.33	$2,883.58	Net Tax Due		112.07	$3,230.31	$346.72	12.02%	100.00%

Commercial - Rural WC	2021 *20-00-14700*			**Commercial - Rural WC**	2022 *20-00-14700*				
Valuation	$2,179,110			Valuation (decrease)	$1,825,920				
TV	108,956			TV	108,956				
		Mills	Taxes			Mills	Taxes	$ Change from 2021	% Change from 2021	
County		17.86	1945.95	County		17.57	1914.36	-31.60	-1.62%	15.68%
State Medical Center		1.00	108.96	State Medical Center		1.00	108.96	0.00	0.00%	0.89%
Soil Conservation District		1.50	163.43	Soil Conservation District		1.50	163.43	0.00	0.00%	1.34%
Garrison Diversion		1.00	108.96	Garrison Diversion		1.00	108.96	0.00	0.00%	0.89%
District Road		10.00	1089.56	District Road		10.00	1089.56	0.00	0.00%	8.92%
School		72.11	7856.82	School		74.09	8072.55	215.73	2.75%	66.11%
McKenzie Ambulance		1.86	202.66	McKenzie Ambulance		1.91	208.11	5.45	100.00%	1.70%
Fire		5.00	544.78	Fire		5.00	544.78	0.00	0.00%	4.46%
Net Tax Due		110.33	$12,021.12	Net Tax Due		112.07	$12,210.70	$189.58	1.58%	100.00%

Agricultural - Rural WC	2021 *64-00-05200*		160 acre parcel	**Agricultural - Rural WC**	2022 *64-00-05200*		160 acre parcel		
Valuation	$96,600			Valuation (no change)	$96,600				
TV	4,830			TV	4,830				
		Mills	Taxes			Mills	Taxes	$ Change from 2021	% Change from 2021	
County		17.86	86.26	County		17.57	84.86	-1.40	-1.62%	15.68%
State Medical Center		1.00	4.83	State Medical Center		1.00	4.83	0.00	0.00%	0.89%
Soil Conservation District		1.50	7.25	Soil Conservation District		1.50	7.25	0.00	0.00%	1.34%
Garrison Diversion		1.00	4.83	Garrison Diversion		1.00	4.83	0.00	0.00%	0.89%
District Road		10.00	48.30	District Road		10.00	48.30	0.00	0.00%	8.92%
School		75.54	364.86	School		74.09	357.85	-7.00	-1.92%	66.11%
McKenzie Ambulance		1.86	8.98	McKenzie Ambulance		1.91	9.23	0.24	100.00%	1.70%
Fire		5.00	24.15	Fire		5.00	24.15	0.00	0.00%	4.46%
Net Tax Due		113.76	$549.46	Net Tax Due		112.07	$541.30	-$8.16	-1.49%	100.00%

CONSOLIDATED LEVIES - 2022												
	County	State	Soil	GDCD	Twp	Park	School	Fire	McK Amb/Misc	Total		
Alex, SD #2, Alex RFD	17.57	1.00	1.50	1.00	9.99		93.93	5.00	1.91	131.90		
Arnegard, SD #1, Arnegard RFD	17.57	1.00	1.50	1.00	18.00		70.64	5.00	1.91	116.62		
Blue Butte, SD #1, McKenzie RFD	17.57	1.00	1.50	1.00	3.37		70.64	5.00	1.91	101.99		
Charbon, SD #2, Alex RFD	17.57	1.00	1.50	1.00	18.00		93.93	5.00	1.91	139.91		
Elm Tree, SD #1, McKenzie RFD	17.57	1.00	1.50	1.00	18.06		70.64	5.00	1.91	114.77		
Grail, SD #1, McKenzie RFD	17.57	1.00	1.50	1.00	6.20		70.64	5.00	1.91	102.91		
Hawkeye, SD #1,McKenzie RFD	17.57	1.00	1.50	1.00	13.23		70.64	5.00	1.91	109.94		
Keene, SD #1, McKenzie RFD	17.57	1.00	1.50	1.00	18.23		70.64	5.00	1.91	114.94		
Twin Valley, SD #1, McKenzie RFD	17.57	1.00	1.50	1.00	18.00		70.64	5.00	1.91	114.71		
Sioux, Yellowstone SD, S-Y RFD	17.57	1.00	1.50	1.00	3.98		78.51	3.52	0.00	107.08		
Riverview, NT SD, NT RFD	17.57	1.00	1.50	1.00	0.00		45.09	5.00	8.28	79.44		
Tri, Alex SD, Alex RFD	17.57	1.00	1.50	1.00	0.00		93.93	5.00	0.00	120.00		
Tri, Alex SD, Williston RFD, No Vector	17.57	1.00	1.50	1.00	0.00		93.93	4.94	0.00	119.94		
Tri, Alex SD, Williston RFD, Vector	17.57	1.00	1.50	1.00	0.00		93.93	4.94	1.00	120.94		
Yellowstone, Yellowstone SD, S-Y RFD	17.57	1.00	1.50	1.00	18.00		78.51	3.52	0.00	121.10		
CITIES					City							
Watford City, SD #1, No RFD	17.57	1.00	1.50	1.00	49.65	40.74	70.64	0.00	1.91	182.10		
Arnegard, SD #1, Arnegard RFD	17.57	1.00	1.50	1.00	52.59	26.39	70.64	5.00	1.91	175.69		
Alexander, SD#2, Alex RFD	17.57	1.00	1.50	1.00	45.14	10.38	93.93	5.00	0.00	175.52		
COMMISSIONER'S DISTRICTS					Dist Rd							
SD #1, McKenzie RFD	17.57	1.00	1.50	1.00	10.00		70.64	5.00	1.91	106.71		
SD #1, Alexander RFD	17.57	1.00	1.50	1.00	10.00		70.64	5.00	1.91	106.71		
SD #1, Arnegard RFD	17.57	1.00	1.50	1.00	10.00		70.64	5.00	1.91	106.71		
SD #1, No RFD	17.57	1.00	1.50	1.00	10.00		70.64	0.00	1.91	101.71		
SD #1, Grassy Butte RFD	17.57	1.00	1.50	1.00	10.00		70.64	5.00	1.91	106.71		

McKenzie County Taxable Values	**2016**			**2017**			**2018**		
Agricultural	14,089,893	7.89%	19.68%	14,874,812	6.03%	16.25%	14,868,268	6.09%	17.01%
Residential	21,065,115	11.79%		25,240,724	10.23%		26,633,760	10.91%	
Commercial	53,281,777	29.83%	80.32%	76,857,814	31.14%	83.75%	70,955,652	29.08%	82.99%
Railroads	41,260	0.02%		43,037	0.02%		45,544	0.02%	
Pipelines	89,668,888	50.20%		129,221,080	52.35%		130,918,242	53.65%	
Heat, Lights, Power, Gas	482,963	0.27%		587,437	0.24%		593,156	0.24%	
	178,629,896	100.00%		246,824,904	100.00%		244,014,622	100.00%	
	1 mill = $178,630			1 mill = 246,825			1 mill = 244,014		

McKenzie County Taxable Values	**2019**			**2020**			**2021**		
Agricultural	14,878,906	5.21%	15.01%	15,263,237	4.55%	14.35%	15,260,015	4.64%	14.45%
Residential	28,036,408	9.81%		31,106,291	9.81%		32,000,571	9.81%	
Commercial	88,374,239	30.92%	84.99%	110,791,747	32.99%	86.19%	113,443,108	34.50%	85.63%
Railroads	51,895	0.02%		56,632	0.02%		62,254	0.02%	
Pipelines	153,734,849	53.78%		177,790,993	52.95%		167,158,173	50.84%	
Heat, Lights, Power, Gas	761,812	0.27%		789,851	0.24%		883,220	0.27%	
	285,838,109	100.00%		335,798,751			328,807,341		
	1 mill = $285,838			1 mill = $335,799			1 mill = $328,807		

McKenzie County Taxable Values	**2022**		
Agricultural	15,231,740	4.40%	14.90%
Residential	36,346,361	10.50%	
Commercial	121,879,872	35.22%	85.10%
Railroads	68,375	0.02%	
Pipelines	171,599,428	49.58%	
Heat, Lights, Power, Gas	976,056	0.28%	
	346,101,832	100.00%	
	1 mill = ~$346,101		

ATTACHMENT D

2022 MCKENZIE COUNTY REAL ESTATE TAX STATEMENT

Statement No: 35938

Parcel Number:
82-19-01200

Jurisdiction
WATFORD CITY

Physical Location
720 2ND AVE SE

Legal Description
LOT- 8 BLK-002
CHERRY CREEK ADDITION TO WATFORD CITY
LOTS 8-9

2022 TAX BREAKDOWN

Net consolidated tax	3,930.09
Plus: Special Assessments	
Total tax due	3,930.09
Less: 5% discount if paid by Feb. 15th	(196.50)
Amount due by Feb. 15th	**3,733.59**

Or pay in two installments(with no discount)

Payment 1: Pay by Mar. 1st	1,965.05
Payment 2: Pay by Oct. 15th	1,965.04

Special Assessments	.00
Specials Interest	.00

Legislative tax relief (3-year comparison):

	2020	2021	2022
Legislative tax relief	1,481.28	1,476.31	1,583.05

Tax distribution(3-year comparison):

	2020	2021	2022
True And Full Value	441,850	441,850	474,620
Taxable Value	19,883	19,883	21,358
Less: Homestead credit			
Disabled Veterans' credit			
Net Taxable Value	19,883	19,883	21,358
Mill Levy	175.850	182.120	184.010

Penalty on 1st Installment & Specials
March 2..... 3%

July 1..... 9%
October 15..... 12%
Penalty on 2nd Installment
May 1..... 6%
October 16..... 6%

Taxes By District(in dollars):

	2020	2021	2022	% of Tax
State	19.88	19.88	21.36	0.54%
County	358.69	355.11	375.26	9.55%
City/Twp WATFORD CITY	1,680.31	1,725.65	1,930.55	49.12%
School MCKENZIE COUNTY #1	1,339.92	1,433.76	1,508.73	38.39%
GARRISON	19.88	19.88	21.36	0.54%
MCKEN SOIL 3	39.77	29.82	32.04	0.82%
MCKEN AMBULA 3	37.98	36.98	40.79	1.04%
Consolidated Tax	3,496.43	3,621.08	3,930.09	
Net consolidated tax	3,496.43	3,621.08	3,930.09	
Net effective tax rate	.79%	.82%	.83%	

FOR ASSISTANCE:
Office: McKenzie County Treasurer

Phone: 701-444-3616 ext. 3
Email: treas@co.mckenzie.nd.us
Website: county.mckenziecounty.net
-Auditor/Treasurer Department-

Detach here and mail with your payment

2022 McKenzie County Real Estate Tax Statement

Parcel Number: 82-19-01200 **MP #** 1302
Statement Number: 35938 **Taxpayer #** 1302

Total tax due	3,930.09
Less 5% discount	(196.50)
Amount due by Feb. 15th	**3.733.59**

Or pay in two installments (with no discount):

Payment 1: Pay by Mar. 1st	1,965.05
Payment 2: Pay by Oct. 15th	1,965.04

MAKE CHECK PAYABLE TO:
MCKENZIE COUNTY TREASURER
201 5TH ST NW, SUITE 504
WATFORD CITY, ND 58854

Your canceled check is your receipt for your payment.
No receipt will be issued.