



Regarding the bill draft to modify this section of law, we were able to share the draft with several auditors. These auditors felt they understood and were supportive of the goals of the current law as well as the bill – to provide better and more actionable information to more of their citizens. However, they believe that this proposal does not achieve that goal, while creating a significant property tax cost.

The expanded requirement of the bill draft was characterized by one auditor as essentially requiring a “property tax statement run” with inaccurate information by every major taxing district. It was reported that in this particular county the last statement run exceeded \$18,500 in direct printing and mailing costs. Although this was one of our four largest counties, it is clear that, statewide, property taxes in the hundreds of thousands of dollars could be expended to send out what the auditors characterize as misleading information. And this must be done independently, at different times, possibly with different information, by counties, cities, schools, and park districts.

**2013 "Zero-Mill" Calculations**

	Est. Notice Increase	Actual Increase
Adams	17.0%	0.0%
Barnes	16.1%	6.3%
Bottineau	5.3%	2.2%
Burleigh	4.4%	1.6%
Pierce	7.7%	7.7%
Ransom	23.9%	5.0%
Sargent	7.0%	2.0%
Stutsman	6.9%	8.2%
Towner	2.1%	2.1%

Once we received these comments we attempted to gather from the counties that sent the notice last year, an indication of the accuracy of the information published and distributed. To the left is a snapshot contrasting the estimated average percentage increase at the time of the notice with the reality once all values were available. While it could be characterized as a notification of the “worst-case”, it seems that over time this notice is likely to garner little trust from the taxpayer.

It must also be understood that even the “actual increase” is only an average. As our testimony demonstrated at your last meeting, the reality on any single parcel can be much higher or much lower than this average, depending upon relative valuation changes among property classes and even among subdivisions.

One of the small, rural county auditors possibly summed it up best.

I...feel that all the changes that are being proposed are only making it all more and more confusing. Tax rate versus mills is not going to clarify the problem. The suggestion to notify each property owner is not only costly and time consuming but not accurate as we are still working off estimates. The notices we sent out last year were a waste of taxpayer dollars, in my opinion, but we did comply with the law to get out all the required notices. When the taxes were computed the zero increase tax rate was not the same as the notice because of actual values used versus estimated values. I don't know the answer but making all these changes is certainly not solving the problem, only expanding it.

## **IMPORTANT NOTICE TO FOSTER COUNTY TAXPAYERS**

A public hearing to consider increasing the 2013 Foster County property tax levy by **20.96%** will be held at the Foster County Courthouse, in the basement Community Meeting Room at 1000 5th Street North, Carrington, ND, on Tuesday, September 24, 2013, at 7:00 p.m. Citizens will have an opportunity to present oral or written comments regarding the property tax levy.

The proposed 20.96% increase in taxes, includes 4 mills for the new Road Dept. Storage Building at Carrington; 4 mills for the daily operations of Carrington Ambulance Service; and 2 mills for the Water Resource District.

## **IMPORTANT NOTICE TO BOTTINEAU COUNTY TAXPAYERS**

A public hearing to consider increasing the 2013 Bottineau County property tax levy by **5.34%** for the General and Special Revenue Funds will be held at the Bottineau County Courthouse Commissioner Room, 314 W 5<sup>th</sup> St, Bottineau ND on September 19<sup>th</sup>, 2013 at 6:30 pm. Citizens will have the opportunity to present oral or written comments regarding the property tax levy. The current General and Special Revenue Fund levies will **increase from 78.35 to 80.41 mills.**

A copy of the Preliminary Bottineau County Budget is available at the Bottineau County Auditor's Office, 314 W 5<sup>th</sup> St, Bottineau, ND during normal business hours of 8:30 am. to 5:00 pm. Monday through Friday, except holidays.

**IMPORTANT NOTICE  
TO PIERCE COUNTY  
TAXPAYERS**

A public hearing to consider increasing the 2013 Pierce County property tax levy by **7.72%** will be held at the Pierce County Courthouse, Commissioner's room, 240 2<sup>nd</sup> St SE, Rugby, ND on Wednesday, September 25, 2013 at 6:00 p.m. Citizens will have an opportunity to present oral or written comments regarding the property tax levy.

Disclaimer: Estimates are for informational purposes and may be subject slight revision when all required information is available.

**IMPORTANT  
NOTICE TO  
PEMBINA COUNTY  
TAXPAYERS**

A public hearing to consider increasing the 2013 Pembina County property tax levy by **13.10%** will be held in the Commission Meeting Room at the Pembina County Courthouse, 301 Dakota Street West, Cavalier, ND, on Thursday, September 19, 2013, at 6:00 pm.

Citizens will have an opportunity to present oral or written comments regarding the property tax levy.

**IMPORTANT  
NOTICE TO  
BURLEIGH COUNTY  
TAXPAYERS**

A public hearing to consider increasing the 2013 Burleigh County property tax levy by **4.4%** (within the City of Bismarck) and decreasing the 2013 levy by **.11%** (Burleigh County outside City of Bismarck) will be held in the Tom Baker Meeting Room, City/County Building 221 N 5th St. Bismarck, ND, on Thursday, September 26, 2013, at 7:00p.m. Citizens will have the opportunity to present oral or written comments regarding the property tax levy.

9/14/13

**IMPORTANT NOTICE TO  
MERCER COUNTY TAXPAYERS**

A public hearing to consider increasing the 2014 Mercer County property tax levy by **2.03%** will be held at the Mercer County Courthouse, 1021 Arthur Street, Stanton North Dakota on Tuesday, October 1, 2013 at 6:00 PM CT. Citizens will have an opportunity to present oral or written comments regarding the property tax levy.

Written comments should be addressed to:

**Mercer County Auditor  
PO Box 39  
Stanton, ND 58571-0039**

The estimate of increase is for informational purposes only and may be revised when final valuation information is received. Levy increase may differ for taxes not levied countywide.

## **IMPORTANT NOTICE**

### **TO TOWNER COUNTY TAXPAYERS**

The Towner County Commissioners will hold a public hearing to consider increasing the property tax levy by **2.10%** in excess of the zero increase number of mills. This meeting will be held at the Towner County court house in the Commissioners room at 7:00 p.m. on Tuesday, September 24, 2013. At this hearing there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.

Joni Morlock

Towner County Auditor/Treasurer

**IMPORTANT  
NOTICE TO  
STEELE COUNTY  
TAXPAYERS**

A public hearing to consider increasing the 2014 Steele County property tax levy by **4.41%** will be held at the Steele County Courthouse, 201 Washington Avenue, Finley, North Dakota, on October 1, 2013, at 6:00 p.m. Citizens will have an opportunity to present oral or written comments regarding the property tax levy.

(The above is an estimate and is for informational purposes only and may be subject to slight revision when all required information becomes available.)

# STEELE COUNTY

**P.O. BOX 275  
FINLEY, ND 58230  
(701) 524-2110**

ELISHA WASHBURN, AUDITOR  
KARI CRAWFORD, TREASURER  
LISA JACOBSEN, RECORDER/CLK OF CRT.  
CHARLES A. STOCK, STATE-S ATTORNEY  
WAYNE BECKMAN, SHERIFF  
STEELE CO. PRESS, OFFICIAL PAPER

COUNTY COMMISSIONERS:  
1ST DIST. DENNIS LINDSTROM, FINLEY  
2ND DIST. LANCE FUGLEBERG, PORTLAND  
3RD DIST. TED JOHNSON, HOPE  
4TH DIST. RANDY RICHARDS, HOPE  
5TH DIST. JANE AMUNDSON, SHARON

September 17, 2013

Dear Steele County Taxpayer;

The Board of County Commissioners of Steele County, North Dakota, will conduct a public hearing in the Steele County Courthouse at 201 Washington Avenue, Finley, North Dakota, October 1, 2013, beginning at 6:00 p.m. to review requested county budgets for 2014 and a 4.41% proposed tax levy increase.

You the public are invited to attend this meeting if you wish to express your views. Please note the 4.41% is an estimate and is for informational purposes only and may be subject to revision when all required information becomes available.

Sincerely,

**Elisha Washburn** | *Steele County Auditor* | p. [701.524.2110](tel:701.524.2110) | f. [701.524.1715](tel:701.524.1715)  
PO Box 275 Finley, ND 58230 | 201 Washington Ave Finley, ND 58230  
[ewashburn@nd.gov](mailto:ewashburn@nd.gov) | [www.co.steele.nd.us](http://www.co.steele.nd.us)

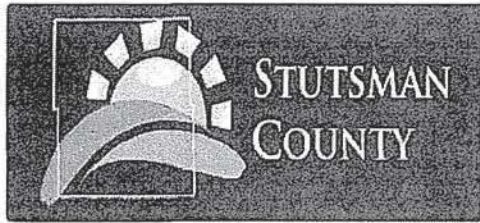
**IMPORTANT NOTICE TO TAXPAYERS**

A public hearing will be held on Thursday, September 26, 2013 at 7:00 p.m. at the Divide County Courthouse-Commissioner's Room  
 The public hearing will be conducted to consider increasing the county's property tax levy by 7.48 percent above the certified rate  
 Citizens will be given the opportunity to present oral or written testimony regarding the budget and levy of the county.

Levy Subdiv.	STATE AND COUNTY LEVIES		2012	2012	2013	2013
	Taxable Valuation-June	\$	17,936,955		\$22,112,392	
<i>with state proposed changes</i>	Estimated Centrally Assessed	\$	976,690		\$1,897,535	
	Estimated Total Valuation	\$	18,913,645		\$24,009,927	
	COUNTY LEVIES			Mills	Proposed Mill Levy	Mills
1201	General	\$	138,000.00	7.08	\$ 276,000.00	11.49
1204	County Road & Bridge	\$	138,000.00	7.07	\$ -	0.00
1220	Human Services	\$	206,000.00	10.56	\$ 206,000.00	8.57
1200	Emergency	\$	-	0.00	\$ -	0.00
1217	Health Unit	\$	40,000.00	1.51	\$ 42,000.00	1.74
1213	Veterans	\$	10,000.00	0.51	\$ 10,000.00	0.41
1212	Farm to Market	\$	240,000.00	12.30	\$ 300,000.00	12.49
1211	Oasis	\$	40,000.00	2.05	\$ 40,000.00	1.66
1224	Advertising	\$	2,000.00	0.10	\$ 2,000.00	0.08
1260	Library	\$	53,000.00	2.71	\$ 60,000.00	2.49
1216	Historical Society	\$	2,800.00	0.14	\$ 2,800.00	0.11
1218	County Fair	\$	19,000.00	0.97	\$ 19,000.00	0.79
1267	County Park	\$	8,000.00	0.41	\$ 8,000.00	0.33
1269	County Recreational Facility	\$	45,000.00	2.30	\$ 45,000.00	1.87
1214	County Agent	\$	42,000.00	2.15	\$ 42,000.00	1.74
1258	Weed Control	\$	15,000.00	0.76	\$ 15,000.00	0.62
1221	Senior Citizens	\$	17,000.00	0.87	\$ 17,000.00	0.70
1208	County Correction Center	\$	29,000.00	1.48	\$ 30,000.00	1.24
1235	Insurance Reserve	\$	47,000.00	2.40	\$ 50,000.00	2.08
1225	Airport Authority	\$	5,800.00	0.33	\$ 12,000.00	0.49
1261	Comp Health Care	\$	83,000.00	4.25	\$ 83,000.00	3.45
1219	Job Development	\$	15,000.00	0.76	\$ 30,000.00	1.24
	<b>TOTAL COUNTY LEVY</b>		<b>\$1,195,600</b>	<b>60.71</b>	<b>\$1,289,800</b>	<b>53.59</b>

HB 1194		
Divide County, ND	<u>2012</u>	<u>\$2.013</u>
Taxable Value	13,554,970	24,009,927
Minus new growth		31,864
Taxable Value excl. new growth		23,978,063
2012 Mill Levy	61.71	
Zero Increase Number of Mills		49.86
Tax	1,195,600	1,195,600
Proposed Mill Levy		53.59
% Increase Exceeding Zero Increase Number of Mills		7.48%

(1195600tax / 23978063 TV) x 1,000  
 53.59 mills / 49.86 mills) minus 1



# Stutsman County Auditor

511 2<sup>nd</sup> Ave. S.E., Suite 102  
Jamestown, ND 58401  
Phone: 701-252-9035

September 19, 2013

XXXXXXXXXXXX  
XXXXXXXXXXXX  
XXXXXXXXXXXX

## RE: NOTICE OF 2014 BUDGET HEARING

Dear Property Owner,

Because the value of your property was increased and required a notice of increase, sent earlier this year, under North Dakota Century Code 57-12-09 we are also required to provide you notice of the County Budget Hearing in accordance with North Dakota Century Code 57-15-2.1 (2). This is the notice that has been published in the official newspaper for all Stutsman County Taxpayers to view:

### ***IMPORTANT NOTICE TO STUTSMAN COUNTY TAXPAYERS***

*A public hearing to consider increasing the 2013 Stutsman County Property Tax levy by 6.93% will be held at the Commission Room of the Stutsman County Courthouse, 511 2nd Ave SE, Jamestown, North Dakota, on Tuesday, October 1, 2013 at 6:00 p.m. Citizens will have an opportunity to present oral or written comments regarding the property tax levy. Questions or comments regarding this notice can be addressed to Casey Bradley, Stutsman County Auditor, 511 2nd Ave SE, Jamestown, North Dakota, 58401.*

Respectfully,

Casey Bradley  
COO/Auditor  
Stutsman County

CO. COMMISSIONERS  
MARK T. KLOSE, Jamestown  
CRAIG NEYS, Jamestown  
DENNIS OVA, Cleveland  
DAVID SCHWARTZ, Jamestown  
DALE MARKS, Ypsilanti

COUNTY OFFICIALS  
CASEY BRADLEY, Auditor/COO  
RENEE VALENTA, Interim Treasurer  
LINDA CHADDUCK, Int. Recorder  
FRITZ FREMGEN, States Attorney  
CHAD KAISER, Sheriff

DUSTIN BAKKEN, Interim Tax Director  
SANDY BENDEWALD, Dir. Social Services  
JERRY BERGQUIST, 911/Emergency Mngr.  
DENNIS LORENZ, Park Superintendent  
WARREN TOBIN, Veterans Service Officer

MICKEY NENOW, Highway Superintendent  
JOSH SMAAGE, Dir. of Information Technology  
CHRISTINA RITTENBACH, Extension Agent  
LINDSEY NOVAK, Extension Agent

**IMPORTANT  
NOTICE TO  
ADAMS COUNTY  
TAXPAYERS**

A public hearing to consider  
Increasing the 2013  
Adams County property tax levy  
by **17%** will be held at the  
Adams County Courthouse  
Community Room  
602 Adams Avenue  
Hettinger, North Dakota  
on Thursday, October 3<sup>rd</sup>, 2013  
At 6:00 pm.

Citizens will have an opportunity  
to present oral or written  
comments regarding the  
property tax levy.



## ADAMS COUNTY

Home of the last great buffalo hunt

Patricia Carroll, Auditor/Treasurer  
602 Adams Avenue  
PO Box 589  
Hettinger, N.D. 58639-0589  
[pcarroll@nd.gov](mailto:pcarroll@nd.gov)

Phone 701-567-4363  
Fax 701-567-2910

September 24, 2013

Dear Property Owner:

You have been identified as one of the property owners who received a notice of increase in real estate assessment from the Adams County Director of Tax Equalization in March 2013.

Therefore, this notice is being sent to you as a result of Senate Bill 2036 which affected NDCC 57-15-02.1 (property tax levy increase notice and public hearing).

NDCC 57-15-02.1(2), in part, states that notice of public hearing to consider increasing the property tax levy shall be mailed to each property owner who received a notice of an assessment increase for taxable year 2013.

Attached is a notice of the public hearing, which will be held at the Adams County Courthouse in the Community Room on Thursday, October 3<sup>rd</sup>, 2013 at 6:00 pm.

**Please note...you are not required to attend the hearing, but you may appear if you choose to present oral or written comments regarding the property tax levy.**

If you have any questions, please feel free to call the Auditor/Treasurer's office at 567-4363.

Thank you.

Sincerely,

Patricia Carroll  
Adams County Auditor/Treasurer  
PO Box 589  
Hettinger, ND 58639  
701-567-4363 phone  
701-567-2910 fax  
[pcarroll@nd.gov](mailto:pcarroll@nd.gov)

BARNES COUNTY PRELIMINARY  
PROJECTED FUND ACTIVITY  
FOR COUNTY 2014 BUDGETS

The Preliminary Budget, subject to final revision, includes the following:

FUNDS	PROJECTED BALANCE 1/1/2014	PROJECTED 2014 RECEIPTS	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED 2014 EXPENSES	PROJECTED BALANCE 12/31/2014	2013 MILLS LEVIED	2014 MILL LEVY
1 GENERAL FUND	2,717,654	3,027,241	385,000		3,157,000	2,972,895	22.50	22.5
10 CITY/COUNTY HEALTH	546,758	981,514			981,514	546,758	4.05	5
11 VETERANS SERVICE	28,992	99,237			74,698	53,531	0.76	1.5
12 SOCIAL SERVICE	508,382	1,287,722			1,481,327	314,777	14.17	16
13 CO. HIGHWAY DIST	3,491,446	1,401,000			1,233,000	3,659,446		
14 CO. ROAD & BRIDGE	-1,293,191	2,666,427			2,518,258	-1,145,022	0.50	0.5
15 COUNTY PARK	28,005	83,141			83,057	28,089	1.00	1
16 WEED CONTROL	172,215	256,169			214,608	213,776	3.00	3
17 EMERGENCY	468,068	66,523			50,000	484,591	1.01	1
18 ADVERTISING	24,596	16,712			5,000	36,308	0.25	0.25
19 OASIS & SOC. SECURITY	484,812	330,174		94,000	276,577	444,409	5.06	5
20 COUNTY AGENT	125,962	133,848			138,644	121,166	2.33	2
22 FARM TO MARKET 15 MILL.	-600,997	3,032,640			2,915,500	-483,857	15.00	15
23 B.C. ECONOMIC DEVL.P.	80,447	264,528			260,000	84,975	2.02	4
26 CORRECTIONAL CENTER	143,986	870,720			642,493	372,213	6.58	10
27 COMP HEALTH CARE	787,585	133,123		291,000		629,708	1.62	2
28 INSURANCE RES FUND	82,236	66,180			63,000	85,416	1.01	1
30 COUNTY BRIDGE	-329,441	501,000			226,000	-54,441		
32 2009 BRIDGE SINKING	38,627	133,823			109,415	63,035	2.00	
69 SOIL CONSERVATION DIST.	18,390	71,449			71,449	18,390	1.00	1
73 GARRISON CONS. DIST.	18,390	72,242			72,242	18,390	1.00	1
74 AIRPORT	28,177	262,021			262,021	28,177	1.52	4
79 WINTER SHOW	45,975	165,695			165,695	45,975	2.50	2.5
80 OLDER PERSONS	36,780	178,562			178,562	36,780	2.00	2
81 AMBULANCE	18,124	63,801			63,801	18,124	1.00	1
82 WATER RESOURCES	45,626	367,116			351,423	61,319	3.80	4
83 HISTORICAL SOCIETY	13,792	49,334			49,334	13,792	0.75	0.75
84 LIBRARY	30,348	139,188			139,188	30,348	2.00	2.5
STATE MEDICAL	18,544	65,242			65,242	18,544	1.00	1
<b>TOTAL</b>	<b>7,780,285</b>	<b>16,786,372</b>	<b>385,000</b>	<b>385,000</b>	<b>15,849,048</b>	<b>8,717,609</b>	<b>99.43</b>	<b>109.50</b>

The Preliminary Budget for Barnes County, North Dakota for the calendar year ending December 31, 2014, has been completed and is on file in the County Auditor's Office, where it may be examined. The County Commission will hold a public hearing on September 30, 2013 at 8:00 P.M. in Commission Room of the Barnes County Courthouse, Valley City, North Dakota for the purpose of receiving comments from the citizens of Barnes County. All interested persons are invited to attend. This hearing is an opportunity for the citizens to participate with respect to county budgets. Any taxpayer may appear and discuss any item of expenditure or enter objections to any item or the amount therein. This Projected Budget represents a 16.14% increase over last year's Actual Budget; however, this is a Preliminary - just a starting point, and as adjustments are made, the final figures will likely be significantly different.  
DATED AT VALLEY CITY, NORTH DAKOTA, THIS 19th DAY OF SEPTEMBER, 2013

/s/ BETH M DIDIER  
BARNES COUNTY AUDITOR  
BARNES COUNTY, ND



# BARNES COUNTY

230 4<sup>TH</sup> St. NW  
VALLEY CITY, NORTH DAKOTA 58072

## COUNTY OFFICERS

BETH DIDIER

Auditor  
845-8500  
Fax: 845-8548

VICKI ZINCK

Treasurer  
845-8505  
Fax: 845-8501

JODY PFAFF

Recorder  
845-8506  
Fax: 845-8538

WANDA AUKA

Clerk of District Court  
845-8512  
Fax: 845-1341

LEE GROSSMAN

States Attorney  
845-8526  
Fax: 845-8543

RANDY MCCLAFLIN

Sheriff  
845-8530  
Fax: 845-0002

CORRECTIONS

845-8532  
Fax: 845-2495

DR. JAMES B. BUHR

Coroner  
845-6000

BETTY KOSLOFSKY

Director of Tax Equalization  
845-8515

SCOTT CRUMP

Veterans Service Officer  
845-8511

KIMBERLY FRANKLIN

Emergency Manager  
845-8510

KERRY JOHNSON

Highway Superintendent  
845-8508  
Fax: 845-8533

JASON THIEL

MIS Manager  
845-8545

## COUNTY COMMISSION

Dist. 1: CINDY SCHWEHR

Rogers  
845-8238

Dist. 2: PHIL LEITNER

Valley City  
490-0597

Dist. 3: ELDRED KNUTSON

Litchville  
762-4254

Dist. 4: RODGER BERNTSON

Sanborn  
646-6159

Dist. 5: JOHN FROELICH

Valley City  
845-6994

September 20, 2013

RE: County Budget Meeting Notice

The 2011 Legislature proposed legislation originally titled "Truth in Taxation". The statute, as enacted, was reduced to one new section of law requiring counties, cities, city parks, and school districts (that levy over \$100,000) to publish a new form of hearing notice in their official newspaper if they expect that their upcoming budget will increase property taxes. This notice is to have a statement indicating the percentage increase in taxes the average property will see if the preliminary budget is adopted.

The 2013 Legislature wanted "More Truth", so they have added a new mandate that if a jurisdiction is required to publish this notice, they must also mail a copy of the meeting notice to all property owners that received from their local assessor a notice of valuation increase earlier in the year.

This letter is in response to these requirements. However, please note the statement in the box at the bottom of the chart on the back page – this is just a preliminary budget, and downward adjustments will be made. It's simply too early in the process to provide you with actual, meaningful figures. Those will be finalized in the next three weeks or so. If you care to provide input, please come to the meeting on September 30, 2013 at 8:00 PM.

Sincerely,

Beth M Didier  
Barnes County Auditor

**IMPORTANT  
NOTICE TO  
RANSOM COUNTY  
TAXPAYERS**

A public hearing to consider increasing the 2014 Ransom County property tax levy by **23.88%** will be held in the Commissioner's Room of the Ransom County Courthouse, 204 5<sup>th</sup> Ave. West, Lisbon, North Dakota on September 30, 2013, at 6:00 p.m.

Citizens will have an opportunity to present oral or written comments regarding the property tax levy at that time.

This is based on preliminary budget Requests only

**AUDITOR'S OFFICE  
RANSOM COUNTY  
Kristi Johnson, County Auditor  
P O Box 668, Lisbon, ND 58054  
Phone: 683-6113 or Fax: (701) 683-5827**

September 13, 2013

**TO: Taxpayer**

**RE: County Budget Hearing**

Section 11-23-04 of the North Dakota Century Code reads as follows:

“The board of county commissioners shall meet at the time and place designated in the notice prescribed by section 11-23-03. Any taxpayer who may appear shall be heard in favor of or against any proposed expenditures or tax levies. When the hearing shall have been concluded, the board shall adopt such estimate as finally is determined upon. All taxes shall be levied in specific amounts and shall not exceed the amount specified in the published estimates.”

If the overall county-wide increase of taxes imposed is greater than the previous year, the County is now required by Century Code to provide notice directly to those property owners who received a notice under 57-12-09 due to their individual property value assessment being increased by \$3,000 or more and by 10% or more from the previous year.

In compliance with this Section of the North Dakota Century Code, you are hereby notified that the 2014 Budget will be considered at 6:00 p.m. on Monday, September 30, 2012 in the Commissioner's Room of the Ransom County Courthouse.

If you have any questions or comments, you are invited to attend this meeting.

A copy of the proposed levy increase is enclosed for your information.

Sincerely,

---

Kristi Johnson  
Ransom County Auditor

Enclosure

IMPORTANT  
NOTICE TO  
SARGENT COUNTY  
TAXPAYERS

A public hearing to consider  
increasing the 2013  
Sargent County property tax levy  
by **6.95%** will be held at the  
*Sargent County Courthouse*  
*355 Main Street S.*  
*Forman, North Dakota.*  
*on Tuesday, October 1, 2013*  
*at 6:00 p.m.* Citizens  
will have an opportunity to  
present oral or written  
comments regarding the  
property tax levy.

The 2014 Budget request  
by fund and department is  
shown below:

DAVID L JACOBSON  
Chairperson- County Commission

SHERRY HOSFORD  
County Auditor

TO: WHOM IT MAY CONCERN  
FROM: SARGENT COUNTY BOARD OF COMMISSIONERS  
DATE: SEPTEMBER 19, 2013

This notice is being sent to you as per a change in the North Dakota Century Code that amends Section 57-15-02.1 and provides that at least seven days before a public hearing on the property tax levy, the governing body shall cause notice of the information required to be published regarding the public hearing on the property tax levy to be mailed to each property owner who received notice of an assessment increase for the taxable year under Section 57-12-09.

According to the records provided to us by our Tax Director, you received a notice of property increase for 2013. A copy of the proposed budget is enclosed including a notice of the proposed increase in property tax levy.

The hearing on the budget will be held in the Sargent County Courthouse in Forman, ND on October 1, 2013 at 6:00 p.m. You are invited to attend and make comments on the proposed budget.

			2013	2014
			BUDGET	BUDGET
			APPROPRIATION	REQUEST
<b>GENERAL GOVERNMENT:</b>				
	COUNTY BOARD		63,360	62,850
	BOARD TRAVEL		5,000	5,000
	COUNTY AUDITOR		110,275	123,806
	TREASURER/RECORDER/COC/SC		127,796	129,873
	STATES ATTORNEY		83,416	90,401
	TAX DIRECTOR/ASSESSORS		23,456	31,878
	CUSTODIANS		30,420	30,937
	FURNITURE & EQUIP & MISC.		1,200	1,200
	BUILDING MAINTENANCE & REPAIRS		50,000	50,000
	ELECTRICITY		10,000	11,000
	COURTHOUSE HEATING		10,000	11,000
	WATER/SEWER/GARBAGE		1,800	1,800
	MAIN ST BLDG REPAIRS		1,500	1,500
	FAIRGROUNDS		6,400	6,400
	FAIRGROUNDS COMTINGENCY		1,600	1,600
	OFFICE SUPPLIES		200	200
	POSTAGE		11,000	16,000
	TELEPHONE		4,000	4,500
	PRINTING/BOOKS		7,500	7,500
	RADIO & REPAIRS		600	0
	COPIER SUPPLIES		2,800	3,000
	COUNTY CAR EXPENSES		2,500	2,500
	EXAMINATION FEES		0	7,500
	CONTINUING EDUCATION		1,500	1,500
	SOILS TECHNOLOGY		15,500	10,700
	JOB DESCRIPTIONS		1,000	8,000
	CONTINGENCY FUND		47,300	0
	UNEMPLOYMENT COMPENSATION		3,500	3,000
	PERSONNEL BOARD		200	200
	MISCELLANEOUS		5,000	15,000
	ELECTIONS		2,000	25,000
	PLANNING COMMISSION		750	750
	HOUSING AUTHORITY		1,500	1,500
	<b>TOTAL GENERAL GOVERNMENT</b>		<b>633,073</b>	<b>666,095</b>
<b>PUBLIC SAFETY:</b>				
	COUNTY SHERIFF		216,016	222,536
	COUNTY CORONER		2,060	2,060
	EMERGENCY MGMT SERVICE		23,121	28,651
	<b>TOTAL PUBLIC SAFETY</b>		<b>241,197</b>	<b>253,247</b>
	<b>TOTAL GENERAL FUND</b>		<b>874,270</b>	<b>919,342</b>

		2013	2014
		BUDGET	BUDGET
		APPROPRIATION	REQUEST
<b>SPECIAL REVENUE FUNDS:</b>			
	ROAD AND BRIDGE	915,589	3,683,614
	FEDERAL AID ROAD	450,000	1,200,000
	HUMAN SERVICES	419,171	486,073
	VETERAN'S SERVICE OFFICER	10,118	10,118
	EXTENSION SERVICE	70,229	76,552
	WEED CONTROL	124,800	126,350
	WEED CONTROL SPRAYERS REPLACEMENT	3,500	4,000
	COUNTY PARK	71,390	82,100
	COUNTY PARK PAVILION	0	2,500
	STATE AID/HEALTH	15,972	17,500
	MCH/HEALTH	4,236	3,634
	WIC/HEALTH	21,500	5,811
	DONATIONS/HEALTH	33,198	33,104
	SOCIAL SECURITY/RETIREMENT	169,500	164,300
	ADVERTISING	9,460	9,860
	EMERGENCY	120,000	185,000
	COUNTY HEALTH	149,057	116,381
	DISASTER ASST/FEMA	305,000	613,352
	911	87,763	91,201
	INSURANCE RESERVE	64,500	69,400
	COMPREHENSIVE MEDICAL	188,650	204,050
	COUNTY AMBULANCE	197,496	195,063
	COUNTY FAIR	28,000	28,500
	FAIRGROUNDS BLD IMPROVEMENT	8,000	3,200
	SHERIFF'S GRANTS	14,900	19,900
	COUNTY CORRECTIONS	116,347	132,648
	CAPITAL IMPROVEMENTS	38,000	40,000
	RECORDER'S DOCUMENT PRE. FUND	3,800	3,800
	HISTORICAL SOCIETY	7,000	7,000
	SENIOR CITIZENS	43,000	45,000
	AIRPORT AUTHORITY/GWINNER	13,000	13,000
	AIRPORT AUTHORITY/MILNOR	9,000	9,000
	AUTOMATION AND TELECOMMUNICATIONS	114,450	115,400
	JOB DEVELOPMENT AUTHORITY	154,150	156,800
	HAZARDOUS CHEMICAL	16,609	17,450
	HOMELAND SECURITY	50,000	50,000
	EXTENSION PESTICIDE		1,000
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>4,047,385</b>	<b>8,022,661</b>
<b>TRUST AND AGENCY FUNDS:</b>			
	STATE TAXES	26,500	26,500
	GARRISON DIVERSION DISTRICT	28,000	27,800
	RED RIVER JOINT BOARD	25,778	51,398
	SOIL CONSERVATION DISTRICT	24,000	28,000
	WATER RESOURCE BOARD	260,600	260,600
	DRAINS	329,100	379,700
	<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>693,978</b>	<b>773,998</b>
<b>DEBT SERVICE FUNDS:</b>			
	GENERAL OBLIGATION BONDS	93,600	95,300
	<b>TOTAL DEBT SERVICE FUNDS</b>	<b>93,600</b>	<b>95,300</b>
	<b>TOTAL GENERAL FUND</b>	<b>874,270</b>	<b>919,342</b>
	<b>TOTAL COUNTY FUNDS</b>	<b>5,615,990</b>	<b>9,811,301</b>