

1999 SENATE FINANCE AND TAXATION

SB 2346

1999 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. 2346

Senate Finance and Taxation Committee

Conference Committee

Hearing Date 01/27/99

Tape Number	Side A	Side B	Meter #
2346 1		x	2300 - end
Committee Clerk Signature	<i>Shirley Waed</i>		

Minutes:

Sen Urlacher - opened hearing on 2346, RELATING TO SUSPEND MILL LEVY LIMITATIONS FOR CITIES, COUNTIES, AND PARK DISTRICTS.

Sen. Grindberg - In support of bill 2346. I feel property taxes are too high. Overall policy, all issues of property tax, and all taxes in ND. Let the local officials decide and let the people decide at the ballot box.

Connie Sprytnaytk - # of people wanting to testify on the bill, but because of the weather, I will hand out testimony that has come in. My testimony is also included and attached. I urge you to Do Pass.

Testimony submitted from City of Killdeer, Valley City, Williston, Copperstown, and Grafton.

These are attached.

Sen. Christmann - What is the cap for cities?

Jerry Hjelmstad - Was 38 mills in 1981. Growth rate and has grown, depending on the budget that particular city has. Varies from city - city.

Sen Wardner - All the cities over the cap, so if there is an increase in the evaluation in that community, they could't raise the budget, could they?

Jerry Hjelmstad - The budgets can't be raised unless they have new evaluations.

Sen Stenehjem - Taxable valuation on the back of your testimony, Other taxes, how do you arrive at those numbers?

Connie S. - The value is calculated, and mills are not changed.

Bill Wocken - City of Bismarck, mill levy used for property tax, and is a measure in which property is taxed. Since 1981 we have converted mills to \$s, and now back to mills again.

This bill seeks to remove that dollar limit on a test basis. Gives us a market approach, to the tax levy. Urge to Do Pass.

Mark Johnson - Testimony submitted, amendment on the back.

Ron Torgerson - ND Council of Education Leaders - I appear here in opposition as it is presented for your observation. This excludes school districts. The following amendment, after the work counties, that you insert and school districts. If accepted we request a Do Pass.

Patty Lewis - Farm Bureau, In opposition of this bill.

Mark Sitz - Farmers Union, In opposition of this bill, we have 40,000 members and they don't want caps off mill levy. No property tax relief here in this bill.

Sen Wardner - We always get beat up on this, I feel people at the local level, are close to the situation, and realize that one place on property taxes, if we change this, not every county, city,

and if we include school districts, those boards have to respond to their voters. The voters have to get involved in local gov't.

Mark Sitz - When the mill levy caps are hit, they have the right to do that right now. Localize people can do it at the ballot box.

Wade Moser - ND Stockmens Association, Oppose the bill. When taxes go up, evaluation goes up and pointing fingers is to who is responsible for my tax bill going out? Agriculture people have a hard time to work within a budget.

Sen Wardner - Mark how has it gone since we set the 00 growth?

Mark Johnson - is at 38 mills.

Sen Wardner - We are over that. Rule is that you can only levy the \$ amount of the previous year. So if valuations go up in property in Gen Fund, that has to hold, and the only way you can get extra revenues for the counties, exempt property, and get more money from the State Aid Distribution Fund. Now is that been the case for the counties the last 2 years?

Mark Johnson - That is exactly what we are up against. Only 3 counties that are not at the max. Those are energy related counties.

Sen Urlacher closed the Hearing.

DISCUSSION 001/27/99 TAPE #2 0-1554----AMENDMENT CLEAR TO EVERYONE, SEN STENEHJEM I OPPOSE THE AMENDMENT AND WE SHOULD HAVE AN EXPIRATION DATE, OR THEY MAY GO HOG WILD. VOICE VOTE TAKE 6 Y - 1 N ON AMENDMENTS. A MOTION FOR DO NOT PASS WITH AMENDMENT, SEN. WARDNER AND SEN STENEHJEM SECONDED, THE CARRIER FOR THE BILL WILL BE SEN CHRISTMANN. 7 Y - 0 N - 0 ABSENT OR NOT VOTING.

FISCAL NOTE STATEMENT

Senate Bill or Resolution No. 2346

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

Signature

A handwritten signature in cursive script, appearing to read "John Walstad", written over a horizontal line.

John Walstad
Code Revisor

Date: 1-27-99
 Roll Call Vote #: _____

1999 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 2346

Senate Senate Finance and Taxation Committee

Subcommittee on _____
 or
 Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Not Pass as amended

Motion Made By Sen. Wardner Seconded By Sen. Stenehjem

Senators	Yes	No	Senators	Yes	No
SENATOR URLACHER	✓				
SENATOR CHRISTMANN	✓				
SENATOR SCHOBINGER	✓				
SENATOR STENEHJEM	✓				
SENATOR WARDNER	✓				
SENATOR KINNOIN	✓				
SENATOR KROEPLIN	✓				

Total (Yes) 7 No 0

Absent 0

Floor Assignment Sen. Christmann

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

REPORT OF STANDING COMMITTEE

SB 2346: Finance and Taxation Committee (Sen. Urlacher, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO NOT PASS** (7 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). SB 2346 was placed on the Sixth order on the calendar.

Page 1, line 1, after "counties" insert ", school districts" and after the semicolon insert "and"

Page 1, line 2, remove "; and to provide an expiration date"

Page 1, line 6, after "counties" insert ", school districts"

Page 1, line 8, remove "- **EXPIRATION DATE**" and remove "the"

Page 1, line 9, remove "first two" and remove ", and is thereafter ineffective"

Renumber accordingly

1999 TESTIMONY

SB. 2346



North Dakota League of Cities

Senate Bill 2346

Finance and Taxation Committee

January 27, 1999

North Dakota League of Cities - Connie Sprynczynatyk, Executive Director

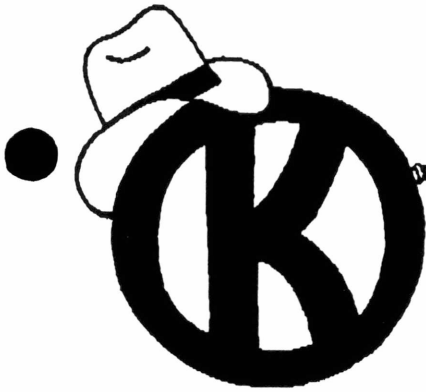
The North Dakota League of Cities appreciates the opportunity to testify in support of this bill to temporarily suspend statutory mill levy limits for cities, park districts and counties.

As you can see from the taxable valuation survey attached to this testimony, mill levy increases for the political subdivisions has historically been modest. Governing board members are elected to make decisions in the best interests of the community and voting for onerous tax burdens has never been, nor will it ever be, popular with the populace. But elected officials in cities, counties and park districts must be able to react to local needs.

There are a number of bills which—if passed—could present even greater challenges for the future of the 75% of state residents who live in cities. In many cases, the burden to pay for services will shift to city residents, in other cases, additional exemptions from state sales tax will affect the state aid payments to cities, park districts and counties...

- HB 1053** - Allows use of the farm building tax exemption by beginning farmers.
- HB 1054** - Clarifies use of the farm building tax exemption for cattle operations.
- HB 1351** - Allows a city to grant a property tax exemption to adult day care centers.
- HB 1363** - Allows deduction of depreciation expenses when calculating farm income.
- HB 1394** - Allows a county to grant a new business exemption (5 years) to beginning farmers.
- HB 1456** - Increases the business improvement exemption from 3 to 5 years.
- HB 1488** - Allows farm residence exemption when gross farm income exceeds non-farm income.
- SB 2052** - Provides a new valuation formula of inundated agricultural land.
- SB 2053** - Changes the capitalization rate of agricultural land (not less than 10% or more than 11%).
- SB 2054** - Allows inclusion of production costs in calculating agricultural land values.
- SB 2217** - Provides a state sales tax exemption for used farm equipment.
- SB 2236** - Extends a sales tax exemption for office and technology equipment to new businesses.
- SB 2277** - Allows a sales tax exemption for building materials used in economically disadvantaged cities.
- SB 2348** - Allows a sales tax exemption for computer and telecommunications equipment purchased by a primary sector business.
- SB 2379** - Allows a sales tax exemption for oil and gas production machinery parts.
- SB 2385** - Eliminates corporate income tax.
- SB 2421** - Allows a sales tax exemption for crude oil refining equipment.

The list of groups wanting changes in the sales, use and property taxes continues to grow. Meanwhile, local officials are left with the burden to provide the services the public demands. We need the flexibility to respond to these local needs and SB 2346 will provide one tool. The League of Cities urges "do pass" on SB 2346.



"Home of the Cowboys"

City of Killdeer

P.O. Box 270

Killdeer, ND 58640-0270

701-764-5295

January 27, 1999

RE: SB 2346

Senator Urlacher and Members of the Committee:

The City of Killdeer is in favor of a do pass on SB 2346 concerning a temporary suspension of Mill Levy Limits. The cost of doing business as a city is going up every year. Without any flexibility in the mill levy, the small cities have their hands tied when trying to meet the demands of ever increased costs. We feel that the control of setting the mill levy should be with the local elected officials. After all, they also live in the city and have to pay the taxes, not to mention that city residents will let them know if they don't agree with their decisions. City Commissioners understand that we have many people on fixed incomes, and would not put undo stress on them financially. Obviously, increased property taxes is not the only answer to financial problems in the small cities. Cities need to be as self sufficient as possible. As for the City of Killdeer, we are considering the possibility of municipalizing our electricity to keep our city self supporting and to give property tax relief.

Please consider a do pass on this bill.

Sincerely,

Jane Erickson
Killdeer City Auditor

January 27, 1999

The City of Valley City supports the removal of the mill levy limits as proposed in Senate Bill 2346.

In the foreseeable future, the City does not anticipate any large increase in the City mill levy. The City Commission is well aware of the citizens concerns regarding property taxes or taxes of all kinds. We do have concerned citizens who attend City Commission meetings to discuss the property taxes in Valley City.

In the past year, the City and School district held an election to build a new community facility and supported in part by property taxes. This issue was defeated by the voters

The City and school district still needs to improve these facilities. For example, the City is looking at options to replace a 50-year-old summary pool at a cost of 1.2 million dollars. The city is looking at alternative funding sources that does not include property taxes.

Riley Rogers
Mayor of Valley City

Kerwin Kostad
City Auditor



POST OFFICE BOX 1
WILLISTON, NORTH DAKOTA 58802-1
PHONE (701) 572-6
FAX (701) 572-6
TDD (800) 366-6
(State Rela

CITY OF *Williston* NORTH DAKOTA

January 25, 1999

Honorable Members of Senate Finance and Tax Committee:

I, Ward Koeser, am writing to ask you to pass SB 2346 which would suspend mill levy caps for two years. I am the elected President of the City Commission of Williston and have supported any means by which the local board controls its taxing authority. I believe the citizens of Williston will contact me if they do not support any tax increase. Our Budget and Tax process receives far more local press coverage than any other taxing entity, including the State of North Dakota.

The citizens can and will remove me or any other commissioner that acts irresponsible with the authority given in this bill. More important, the taxpayers of Williston will not be told that we are only taking an increase that the legislature allows (as some of you have been told in the past.) The taxpayers will be informed that the local board has taken this increase for reasons such as increased pension and social security costs, etc. Rest assured that the reason for the increase will be given in detail to our taxpayers.

Again, I ask that you give the LOCAL ELECTED officials the authority to deal with LOCAL TAXING issues for which we will be held accountable.

Sincerely,

Ward Koeser
President
Williston City Commission

Written testimony in support of SB 2346 from Cooperstown Mayor and City Council.

SB 2346

The City of Cooperstown Mayor and city council strongly supports SB 2346, which provides for the suspension of mill levy limitations for cities for a two-year period. As the elected governing body of the city we believe that as the elected officials we are very cognizant of the needs of Cooperstown and feel we should be able to set property tax rates at levels that will allow the city to provide the services desired by local residents. It just makes good sense to have the very people who are held responsible for governing the city and providing the services have the voice in determining the tax rates to provide those services.

City of Cooperstown

Mayor Robert W. Baker

Council: Dolores Mathisen, Dean Myers, Willie Koosmann, Dan Bakken, Mike Torgerson and Don Piatz.

Robert W Baker



CITY of GRAFTON

5 EAST 4TH STREET • P.O. BOX 578 • GRAFTON, ND 58237
TELEPHONE: (701) 352-1561 • FAX (701) 352-2730 • TDD: (701) 352-1411

DATE: January 26, 1999

TO: Senate Finance and Taxation Committee

FROM: Connie A. Johnson, Grafton City Auditor

RE: Senate Bill No. 2346

My name is Connie Johnson. I am the City Auditor for the City of Grafton, population 5,000. I am writing you in support of Senate Bill No. 2346. I believe local mill rates should be determined by locally elected officials.

At this point we do not anticipate an increase in the City's mill rate, however a mill levy increase is the only way Grafton can increase the General Fund. When the State Legislature puts a ceiling on the mill rate, it limits our opportunity to address needs in our community. Without mill rate increase, we can not address new needs, and we are unable to fund current services at the same level. We will start to move backwards and with so many opportunities for growth in Grafton, we need more local discretion on taxation issues.

From a political standpoint, I would think legislators have all the responsibility and controversy they can handle taking care of the State issues. Councils and Commissions on the local level can make the most responsive decisions for their citizens.

Thank you for your consideration.

pc: Harvey Tallackson
Bill Gorder
Gil Herbel

1998 TAXABLE VALUATION AND TAX LEVIES IN NORTH DAKOTA CITIES

January, 1999

	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Cities levying 50 mills+	267	270	276	275	273
Cities levying 40-49 mills	44	41	41	42	39
Cities levying 30-39 mills	21	21	17	17	21
Cities levying 20-29 mills	5	5	4	4	5
Cities levying 10-19 mills	1	2	3	2	3
Cities levying under 10	5	6	4	5	3
Cities with no levy	18	16	17	18	19
 Total number of cities:	<u>361</u>	<u>361</u>	<u>362</u>	<u>363</u>	<u>363</u>

	<u>High</u>	<u>Average</u>	<u>Low</u>
County Levy	149.84	99.08	41.49
School Levy	322.66	186.40	30.35
City Levy	447.45	78.40	none
Park District	58.92	9.40	none

NORTH DAKOTA LEAGUE OF CITIES
 P.O. BOX 2235
 BISMARCK, NORTH DAKOTA 58502

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
ADAMS CO.	\$ 6,396,245						
Bucyrus	\$ 20,164	135.67	190.99	-	-	5.00	331.66
Haynes	\$ 16,414	135.67	190.99	90.53	-	4.85	422.04
Hettinger	\$ 1,347,737	135.67	190.99	64.46	30.41	4.85	426.38
Reeder	\$ 154,020	135.67	175.14	78.71	14.58	5.00	409.10
BARNES CO.	\$ 24,305,867						
Dazey	\$ 37,990	113.74	172.67	69.28	-	5.24	360.93
Fingal	\$ 75,775	113.74	172.10	73.71	-	5.96	365.51
Kathryn	\$ 61,116	113.74	223.31	29.34	4.00	0.88	371.27
Leal	\$ 32,774	113.74	172.67	53.93	-	4.25	344.59
Litchville	\$ 107,980	112.74	111.43	45.66	8.58	-	278.41
Nome	\$ 20,015	112.74	220.31	125.82	-	5.00	463.87
Oriska	\$ 56,881	113.74	176.45	49.76	-	-	339.95
Pillsbury	\$ 41,875	112.55	188.87	68.07	-	7.60	377.09
Rogers	\$ 68,211	113.74	172.67	61.12	-	-	347.53
Sanborn	\$ 103,742	113.74	172.67	124.41	4.83	9.54	425.19
Sibley	\$ 44,245	113.74	172.67	50.63	-	-	337.04
Tower City**	\$ 13,551	113.74	172.10	49.50	-	-	335.34
Valley City	\$ 6,382,984	110.39	223.31	106.04	35.51	-	475.25
Wimbledon	\$ 244,489	110.85	173.08	93.20	-	8.21	385.34
BENSON CO.	\$ 11,197,873						
Brinsmade	\$ 10,156	121.30	167.32	-	-	-	288.62
Esmond	\$ 107,826	121.30	177.70	71.57	8.31	1.13	380.01
Knox	\$ 24,596	121.30	198.68	64.37	-	5.34	389.69
Leeds	\$ 352,806	120.30	167.32	109.92	15.96	5.34	418.84
Maddock	\$ 348,425	120.30	177.70	91.55	15.41	2.10	407.06
Minnewaukan	\$ 193,652	121.30	210.50	99.51	18.06	-	449.37
Oberon	\$ 50,385	121.30	135.24	77.37	8.95	-	342.86
Warwick	\$ 28,808	121.30	145.42	132.85	-	7.73	407.30
York	\$ 47,819	121.30	167.32	54.09	5.08	5.34	353.13
BILLINGS CO.	\$ 4,513,908						
Medora	\$ 486,446	49.38	30.35	22.70	-	-	102.43
BOTTINEAU CO.	\$ 18,371,321						
Antler	\$ 29,569	99.93	149.69	91.92	-	4.95	346.49
Bottineau	\$ 2,319,543	99.93	198.09	95.66	20.31	1.00	414.99
Gardena	\$ 14,682	99.93	198.09	-	-	13.92	311.94
Kramer	\$ 57,154	99.93	151.01	-	-	11.95	262.89
Landa	\$ 17,706	99.93	157.83	74.45	-	4.95	337.16
Lansford	\$ 203,796	99.93	174.43	63.70	4.44	6.32	348.82
Maxbass	\$ 39,215	99.93	151.01	40.00	4.00	7.95	302.89
Newburg	\$ 151,945	99.93	151.01	65.81	-	9.95	326.70
Overly	\$ 31,274	99.93	181.83	-	-	8.02	289.78
Souris	\$ 44,600	99.93	198.09	149.05	-	13.00	460.07
Westhope	\$ 304,850	99.93	157.83	107.34	19.00	2.95	387.05
Willow City	\$ 136,007	99.93	181.83	94.52	-	4.95	381.23
BOWMAN CO.	\$ 7,622,766						
Bowman	\$ 1,697,508	87.38	172.44	87.73	24.73	-	372.28
Gascoyne	\$ 23,832	87.38	145.82	31.00	-	4.47	268.67
Rhame	\$ 156,685	87.38	118.02	66.21	8.37	3.71	283.69
Scranton	\$ 375,634	87.38	145.82	68.81	11.93	4.47	318.41
BURKE CO.	\$ 8,138,804						
Bowbells	\$ 431,677	77.61	153.75	69.40	12.70	5.61	319.07
Columbus	\$ 76,303	77.61	164.69	88.73	27.49	0.96	359.48

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Flaxton	\$ 43,610	77.61	164.69	100.81	-	0.96	344.07
Larson	\$ 9,874	77.61	164.69	54.70	-	0.96	297.96
Lignite	\$ 139,153	77.61	164.69	73.78	6.33	5.18	327.59
Portal	\$ 99,299	77.61	164.69	96.92	5.04	0.96	345.22
Powers Lake	\$ 233,916	77.61	195.73	56.02	9.35	5.58	344.29
BURLEIGH CO.	\$ 108,812,647						
Bismarck	\$ 87,688,773	67.70	265.07	108.25	38.76	-	479.78
Lincoln	\$ 1,585,609	67.70	265.07	81.22	7.89	15.46	437.34
Regan	\$ 47,656	67.70	161.69	49.67	-	18.50	297.56
Wilton**	\$ 152,640	67.70	179.85	64.25	21.54	17.50	350.84
Wing	\$ 97,751	67.70	162.75	105.28	-	14.31	350.04
CASS CO.	\$ 211,793,044						
Alice	\$ 43,405	70.26	220.31	44.15	-	14.51	349.23
Amenia	\$ 109,487	70.26	221.89	48.16	-	9.51	349.82
Argusville	\$ 243,488	70.26	236.31	23.31	14.24	14.38	358.50
Arthur	\$ 306,825	70.26	231.81	45.63	5.50	13.68	366.88
Ayr	\$ 33,118	70.26	178.17	38.00	-	13.71	300.14
Briarwood	\$ 269,655	70.26	322.66	48.22	7.50	15.39	464.03
Buffalo	\$ 193,144	70.26	172.10	91.74	15.00	13.72	362.82
Casselton	\$ 2,087,882	70.26	221.89	74.97	25.84	9.13	402.09
Davenport	\$ 199,324	70.26	197.68	40.55	4.00	14.13	326.62
Enderlin**	\$ 4,036	70.26	220.31	119.89	12.95	19.23	442.64
Fargo	\$ 146,988,032	70.26	322.66	61.53	32.38	6.39	493.22
Frontier	\$ 453,965	70.26	322.66	17.63	-	15.77	426.32
Gardner	\$ 91,965	70.26	236.31	46.45	12.08	14.13	379.23
Grandin**	\$ 268,831	70.26	236.31	50.72	4.00	14.13	375.42
Harwood	\$ 755,986	70.26	249.02	54.27	5.27	8.63	387.45
Horace	\$ 879,518	70.26	249.02	42.09	4.00	15.39	380.76
Hunter	\$ 370,399	70.26	231.81	94.64	11.73	19.13	427.57
Kindred	\$ 611,924	70.26	197.68	79.50	27.72	9.13	384.29
Leonard	\$ 177,408	70.26	197.68	44.70	-	17.55	330.19
Mapleton	\$ 667,692	70.26	247.03	68.97	4.08	9.13	399.47
North River	\$ 102,413	70.26	322.66	37.28	-	9.01	439.21
Oxbow	\$ 557,243	70.26	197.68	37.51	-	15.77	321.22
Page	\$ 215,911	70.26	178.17	65.60	8.56	13.33	335.92
Prairie Rose	\$ 106,362	70.26	322.66	37.00	-	15.77	445.69
Reile's Acres	\$ 324,924	70.26	249.02	71.33	-	9.01	399.62
Tower City**	\$ 202,078	70.26	172.10	49.50	-	12.16	304.02
West Fargo	\$ 19,266,816	70.26	249.02	73.72	27.79	8.63	429.42
CAVALIER CO.	\$ 18,520,962						
Alsen	\$ 345,665	99.75	152.46	34.43	-	3.00	289.64
Calio	\$ 101,234	99.75	152.46	36.56	-	3.00	291.77
Calvin	\$ 64,717	99.75	150.10	49.21	-	2.00	301.06
Hannah	\$ 40,031	99.75	150.10	59.42	-	2.54	311.81
Hove Mobile Park	\$ 840	99.75	174.47	41.67	2.63	-	318.52
Langdon	\$ 2,635,624	99.75	174.47	108.09	10.91	-	393.22
Loma	\$ 269,407	99.75	174.47	9.28	-	3.00	286.50
Milton	\$ 128,738	99.75	165.76	42.50	4.51	-	312.52
Munich	\$ 202,813	99.75	152.46	49.53	13.10	3.00	317.84
Nekoma	\$ 47,665	99.75	174.47	49.83	-	3.00	327.05
Os nabrock	\$ 157,205	99.75	166.60	51.41	-	-	317.76
Sarles**	\$ 76,225	99.75	150.10	56.92	6.56	4.36	317.69
Wales	\$ 35,035	99.75	174.47	72.79	7.83	-	354.84
DICKEY CO.	\$ 12,576,509						
Ellendale	\$ 812,886	122.77	194.09	172.35	55.94	2.50	547.65

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Forbes	\$ 32,211	124.77	194.09	113.96	-	-	432.82
Fullerton	\$ 89,940	123.77	194.09	82.06	15.00	15.00	429.92
Ludden	\$ 30,098	124.77	197.02	51.00	-	-	372.79
Monango	\$ 22,836	124.77	194.09	158.28	-	2.50	479.64
Oakes	\$ 1,654,991	122.77	197.02	96.34	26.18	-	442.31
DIVIDE CO.							
Ambrose	\$ 23,635	83.04	152.22	43.00	-	7.55	285.81
Crosby	\$ 781,845	82.31	152.22	147.61	34.08	7.55	423.77
Fortuna	\$ 35,408	83.04	152.22	57.33	-	12.21	304.80
Noonan	\$ 73,458	83.04	152.22	123.94	9.21	7.55	375.96
DUNN CO.							
Dodge	\$ 63,995	89.51	189.77	38.78	-	4.43	322.49
Dunn Center	\$ 73,343	89.51	163.45	69.21	5.41	5.71	333.29
Halliday	\$ 169,391	89.51	163.57	60.25	4.70	4.43	322.46
Killdeer	\$ 616,742	89.51	163.45	129.70	17.93	5.71	406.30
EDDY CO.							
New Rockford	\$ 976,185	138.35	198.38	125.70	26.19	-	488.62
Sheyenne	\$ 135,603	139.35	177.76	143.91	12.71	-	473.73
EMMONS CO.							
Braddock	\$ 22,608	94.22	215.01	83.45	4.00	2.08	398.76
Hague	\$ 38,357	94.22	141.65	41.00	2.61	5.00	284.48
Hazelton	\$ 146,066	94.22	215.01	95.17	4.71	4.00	413.11
Linton	\$ 1,140,216	94.22	188.16	86.94	16.92	6.08	392.32
Strasburg	\$ 407,685	94.22	141.65	102.94	6.13	6.60	351.54
FOSTER CO.							
Carrington	\$ 2,364,020	99.78	165.16	130.61	30.61	-	426.16
Glenfield	\$ 58,701	99.78	209.04	83.73	-	3.00	395.55
Grace City	\$ 79,115	99.78	209.04	55.26	-	-	364.08
McHenry	\$ 27,975	99.78	209.04	123.71	-	-	432.53
GOLDEN VALLE							
Beach	\$ 879,146	112.14	188.11	128.95	23.42	-	452.62
Golva	\$ 60,043	112.14	182.25	67.74	7.83	5.31	375.27
Sentinel Butte	\$ 33,670	112.14	188.11	47.79	6.97	11.68	366.69
GRAND FORKS							
Emerado	\$ 295,547	93.25	214.54	64.97	8.70	2.00	383.46
Gilby	\$ 211,195	96.97	185.31	3.20	-	6.86	292.34
Grand Forks	\$ 70,890,779	87.59	251.01	136.33	38.09	1.86	514.88
Inkster	\$ 51,555	96.97	185.31	47.70	-	7.00	336.98
Larimore	\$ 1,251,366	93.25	223.46	83.30	22.21	2.00	424.22
Manvel	\$ 466,098	96.97	196.54	40.32	4.00	7.48	345.31
Niagara	\$ 54,347	96.97	192.48	77.56	-	7.00	374.01
Northwood	\$ 1,079,862	93.25	159.29	72.42	21.49	2.00	348.45
Reynolds**	\$ 130,305	96.97	185.18	53.48	5.00	7.09	347.72
Thompson	\$ 1,274,375	96.97	212.30	56.51	4.00	6.87	376.65
GRANT CO.							
Carson	\$ 233,905	102.07	198.89	112.86	11.76	6.95	432.53
Elgin	\$ 402,006	102.07	205.00	113.49	20.33	7.61	448.50
Leith	\$ 15,455	102.07	198.89	-	-	6.95	307.91
New Leipzig	\$ 197,711	102.07	205.00	77.18	6.61	5.11	395.97

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
GRIGGS CO.	\$ 7,893,985						
Binford	\$ 143,107	128.48	209.04	68.43	5.59	-	411.54
Cooperstown	\$ 1,015,908	128.48	206.78	109.93	22.15	-	467.34
Hannaford	\$ 102,225	128.48	206.78	64.70	7.12	-	407.08
HETTINGER CO.	\$ 7,336,687						
Mott	\$ 504,131	128.36	150.54	196.93	42.39	3.91	522.13
New England	\$ 346,086	128.36	149.02	215.63	58.92	-	551.93
Regent	\$ 153,756	128.36	161.13	447.45	36.55	6.10	779.59
KIDDER CO.	\$ 7,906,736						
Dawson	\$ 47,501	104.86	224.09	63.95	4.05	4.00	400.95
Pettibone	\$ 40,966	104.86	180.44	46.02	-	-	331.32
Robinson	\$ 51,112	104.86	200.20	78.60	-	-	383.66
Steele	\$ 694,746	104.86	224.09	67.54	20.00	19.40	435.89
Tappen	\$ 100,127	104.86	179.89	77.40	-	17.50	379.65
Tuttle	\$ 83,593	104.86	194.99	85.99	-	5.00	390.84
LAMOURE CO.	\$ 13,662,791						
Berlin	\$ 37,312	96.45	193.43	32.16	-	-	322.04
Dickey	\$ 27,923	94.75	146.28	53.20	6.80	-	301.03
Edgeley	\$ 654,605	92.75	193.43	95.92	19.25	-	401.35
Jud	\$ 57,624	94.75	165.61	73.05	15.88	5.27	354.56
Kulm	\$ 422,869	92.75	165.61	115.94	17.13	-	391.43
LaMoure	\$ 753,684	92.75	177.99	108.71	21.93	-	401.38
Marion	\$ 131,259	94.75	146.28	47.12	4.65	-	292.80
Verona	\$ 57,894	96.45	171.19	116.17	-	-	383.81
LOGAN CO.	\$ 6,158,022						
Fredonia	\$ 47,858	107.99	165.61	103.92	-	3.98	381.50
Gackle	\$ 241,040	107.99	150.42	138.82	22.16	-	419.39
Lehr**	\$ 33,014	107.99	179.78	80.13	-	-	367.90
Napoleon	\$ 616,501	107.99	178.52	138.26	20.91	5.43	451.11
MCHENRY CO.	\$ 14,503,765						
Anamoose	\$ 181,220	86.19	164.66	52.78	11.28	4.41	319.32
Balfour	\$ 21,025	86.19	150.48	43.37	-	5.38	285.42
Bantry	\$ 5,467	86.19	163.30	1.44	-	5.00	255.93
Bergen	\$ 11,855	86.19	169.04	50.10	-	3.51	308.84
Deering	\$ 51,849	86.19	216.40	53.07	-	5.00	360.66
Drake	\$ 222,230	86.19	150.48	73.05	10.45	-	320.17
Granville	\$ 108,902	86.19	182.52	97.33	-	4.96	371.00
Karlsruhe	\$ 61,597	86.19	169.04	45.54	-	-	300.77
Kief	\$ 19,549	86.19	155.10	50.07	-	5.38	296.74
Towner	\$ 463,017	86.19	153.51	88.03	-	-	327.73
Upham	\$ 91,928	86.19	163.30	71.43	-	5.00	325.92
Velva	\$ 690,794	86.19	169.04	98.61	24.03	-	377.87
Voltaire	\$ 29,125	86.19	169.04	45.60	-	3.51	304.34
MCINTOSH CO.	\$ 8,282,560						
Ashley	\$ 802,702	99.85	169.66	97.28	28.09	-	394.88
Lehr**	\$ 113,294	99.85	179.78	80.13	-	-	359.76
Venturia	\$ 16,612	99.85	169.66	54.31	-	-	323.82
Wishek	\$ 907,462	99.85	179.78	97.91	27.42	6.29	411.25
Zeeland	\$ 107,260	99.85	143.18	109.37	-	3.54	355.94
MCKENZIE CO.	\$ 14,814,372						
Alexander	\$ 138,067	42.49	174.29	68.30	8.16	5.51	298.75
Arnegard	\$ 59,610	42.49	165.28	37.41	4.43	6.18	255.79

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Rawson	\$ 6,033	43.11	174.29	-	-	5.51	222.91
Watford City	\$ 1,339,028	42.49	165.28	92.91	44.43	1.00	346.11
MCLEAN CO.							
Benedict	\$ 29,261	44.67	169.04	38.00	-	13.76	265.47
Butte	\$ 54,877	44.67	155.10	-	-	4.81	204.58
Coleharbor	\$ 42,988	44.67	207.54	-	-	9.00	261.21
Garrison	\$ 1,332,894	44.67	178.81	69.57	21.33	3.97	318.35
Max	\$ 220,214	44.67	169.04	90.42	6.91	13.80	324.84
Mercer	\$ 44,062	44.67	106.32	43.02	-	10.29	204.30
Riverdale	\$ 262,103	44.67	207.54	41.82	15.00	0.93	309.96
Ruso	\$ 4,824	44.67	155.10	-	-	4.81	204.58
Turtle Lake	\$ 398,422	44.67	106.32	91.11	14.86	8.38	265.34
Underwood	\$ 644,802	44.67	207.54	81.56	31.21	9.00	373.98
Washburn	\$ 1,380,799	44.67	150.06	72.04	22.94	5.93	295.64
Wilton**	\$ 499,420	44.67	179.85	64.25	21.54	10.93	321.24
MERCER CO.							
Beulah	\$ 2,856,035	81.40	218.37	69.04	22.87	-	391.68
Golden Valley	\$ 120,086	85.40	183.99	44.37	-	-	313.76
Hazen	\$ 2,315,734	85.40	204.89	87.89	19.70	-	397.88
Pick City	\$ 142,528	85.40	207.54	59.06	-	-	352.00
Stanton	\$ 292,640	85.40	241.30	116.10	11.91	-	454.71
Zap	\$ 103,090	85.40	218.37	81.16	27.65	-	412.58
MORTON CO.							
Almont	\$ 52,882	129.55	177.73	85.94	-	7.71	400.93
Flasher	\$ 189,770	128.55	195.00	163.75	19.19	9.86	516.35
Glen Ullin	\$ 474,435	125.60	169.85	114.76	14.74	7.98	432.93
Hebron	\$ 452,609	128.55	162.16	142.17	40.85	9.76	483.49
Mandan	\$ 18,070,369	119.79	211.68	119.97	50.38	5.79	507.61
New Salem	\$ 750,343	130.55	178.84	89.18	15.91	9.12	423.60
MOUNTRAIL CO.							
New Town	\$ 657,503	104.09	179.09	96.10	13.88	4.62	397.78
Palermo	\$ 44,551	106.59	176.42	38.08	-	3.61	324.70
Parshall	\$ 486,659	104.09	211.52	135.84	21.78	10.18	483.41
Plaza	\$ 118,314	104.09	217.00	61.51	5.11	6.11	393.82
Ross	\$ 58,939	106.59	176.42	52.43	-	3.61	339.05
Stanley	\$ 998,830	104.09	176.42	134.93	27.65	1.00	444.09
White Earth	\$ 35,034	106.59	194.26	52.36	-	1.00	354.21
NELSON CO.							
Aneta	\$ 198,449	150.84	192.48	68.26	13.02	3.28	427.88
Lakota	\$ 532,216	150.84	195.24	118.59	24.76	8.09	497.52
McVie	\$ 320,630	150.84	192.48	146.21	33.94	10.54	534.01
Michigan	\$ 254,156	150.84	192.48	64.80	16.83	15.26	440.21
Pekin	\$ 42,718	150.84	192.48	65.64	-	4.67	413.63
Petersburg	\$ 176,795	146.84	192.48	66.96	6.73	12.71	425.72
Tolna	\$ 141,356	150.84	192.48	70.02	5.62	5.31	424.27
OLIVER CO.							
Center	\$ 4,475,398	87.29	165.76	60.61	6.45	5.77	325.88
PEMBINA CO.							
Bathgate	\$ 32,982	96.00	199.02	51.75	-	-	346.77
Canton	\$ 60,589	96.00	192.15	38.00	-	-	326.15
Cavalier	\$ 1,753,983	94.00	192.15	86.33	8.00	-	380.48
Crystal	\$ 207,857	96.00	189.65	64.80	7.44	5.00	362.89

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Drayton	\$ 874,354	94.00	175.49	70.04	16.73	-	356.26
Hamilton	\$ 49,602	96.00	192.15	45.76	-	-	333.91
Mountain	\$ 45,960	96.00	183.18	44.43	-	-	323.61
Neche	\$ 276,084	96.00	199.02	41.57	25.67	5.00	367.26
Pembina	\$ 797,921	94.00	247.60	128.45	-	-	470.05
St. Thomas	\$ 379,863	94.00	197.72	52.96	7.90	5.00	357.58
Walhalla	\$ 1,294,451	94.00	194.62	84.06	11.00	-	383.68
PIERCE CO.	\$ 10,574,036						
Balta	\$ 30,176	116.13	198.68	-	-	-	314.81
Rugby	\$ 3,096,584	116.13	198.68	123.57	22.15	-	460.53
Wolford	\$ 23,136	116.13	194.54	-	-	-	310.67
RAMSEY CO.	\$ 21,779,771						
Brocket	\$ 33,133	128.54	195.24	-	-	5.12	328.90
Churchs Ferry	\$ 115,851	128.54	167.32	47.01	-	5.15	348.02
Crary	\$ 69,963	128.54	212.26	38.00	-	-	378.80
Devils Lake	\$ 8,117,968	121.04	212.26	113.18	45.29	-	491.77
Edmore	\$ 201,222	128.54	148.23	165.42	6.39	-	448.58
Hampden	\$ 72,265	128.54	168.45	65.07	-	-	362.06
Lawton	\$ 33,593	128.54	148.23	121.63	-	5.12	403.52
Starkweather	\$ 51,860	128.54	168.45	74.09	-	4.96	376.04
RANSOM CO.	\$ 12,461,345						
Elliott	\$ 22,317	111.69	213.98	70.01	-	3.08	398.76
Enderlin**	\$ 1,104,319	111.69	220.31	119.89	12.95	10.10	474.94
Fort Ransom	\$ 46,188	111.69	176.92	52.96	-	6.82	348.39
Lisbon	\$ 1,950,133	111.69	213.98	121.99	20.08	-	467.74
Sheldon	\$ 75,726	111.69	227.39	2.64	-	10.10	351.82
RENVILLE CO.	\$ 8,758,575						
Glenburn	\$ 275,523	78.18	131.53	92.24	5.64	-	307.59
Grano	\$ 6,295	78.18	174.43	61.34	-	-	313.95
Loraine	\$ 29,664	78.18	131.63	37.08	-	-	246.89
Mohall	\$ 628,259	78.18	131.63	121.97	22.69	-	354.47
Sherwood	\$ 149,448	78.18	149.69	74.23	10.60	-	312.70
Tolley	\$ 46,298	78.18	131.63	32.24	-	-	242.05
RICHLAND CO.	\$ 36,409,135						
Abercrombie	\$ 198,074	125.39	203.00	43.73	4.44	8.00	384.56
Barney	\$ 71,671	125.39	200.30	37.52	-	5.83	369.04
Christine	\$ 127,564	125.39	203.00	38.00	4.00	8.08	378.47
Colfax	\$ 113,327	125.39	203.00	39.71	11.50	5.42	385.02
Dwight	\$ 70,304	125.39	230.90	50.06	5.83	10.00	422.18
Fairmount	\$ 275,401	125.39	219.27	176.89	8.18	5.00	534.73
Great Bend	\$ 70,743	125.39	230.90	44.42	5.98	11.89	418.58
Hankinson	\$ 766,223	125.39	210.19	79.34	13.20	18.97	447.09
Lidgerwood	\$ 505,764	125.39	201.16	114.80	15.01	8.01	464.37
Mantador	\$ 68,481	125.39	204.25	45.00	4.58	8.16	387.38
Mooreton	\$ 211,291	125.39	230.90	39.28	10.36	6.52	412.45
Wahpeton	\$ 9,004,592	119.89	230.90	123.09	40.72	6.25	520.85
Walcott	\$ 123,859	125.39	197.68	49.52	4.12	5.42	382.13
Wyndmere	\$ 494,020	125.39	200.30	61.75	6.95	6.74	401.13
ROLETTE CO.	\$ 8,424,174						
Dunseith	\$ 314,962	113.32	182.89	111.22	6.10	-	413.53
Mylo	\$ 21,952	113.32	176.74	23.69	-	-	313.75
Rolette	\$ 425,617	111.39	176.74	123.20	18.74	-	430.07
Rolla	\$ 1,386,978	111.39	254.96	123.53	14.73	-	504.61

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
St. John	\$ 121,572	113.32	198.40	82.96	-	4.00	398.68
SARGENT CO.							
Cayuga	\$ 35,496	110.22	182.11	89.65	6.75	12.18	400.91
Cogswell	\$ 54,251	110.22	182.11	141.18	-	3.39	436.90
Forman	\$ 392,306	110.22	182.11	125.77	17.51	4.78	440.39
Gwinner	\$ 991,787	109.72	220.28	119.40	28.54	11.04	488.98
Havana	\$ 56,008	110.22	182.11	62.45	-	5.00	359.78
Milnor	\$ 496,869	109.72	188.64	86.31	21.05	3.14	408.86
Rutland	\$ 97,218	110.22	182.11	128.36	5.88	12.18	438.75
SHERIDAN CO.							
Goodrich	\$ 118,675	97.57	189.56	74.22	8.94	-	370.29
Martin	\$ 61,047	97.57	181.67	60.25	-	2.03	341.52
McClusky	\$ 226,574	97.57	187.02	104.20	37.94	-	426.73
SIOUX CO.							
Fort Yates	\$ 47,506	139.90	165.83	66.27	-	-	372.00
Selfridge	\$ 52,110	139.90	195.44	84.28	-	-	419.62
Solen	\$ 22,985	139.90	147.36	84.71	-	7.27	379.24
SLOPE CO.							
Amidon	\$ 15,172	54.27	72.54	-	-	4.25	131.06
Marmarth	\$ 44,602	54.27	93.23	65.10	6.41	5.42	224.43
STARK CO.							
Belfield	\$ 538,374	122.02	178.46	116.49	25.95	1.00	443.92
Dickinson	\$ 16,851,158	117.02	211.14	121.34	36.46	1.00	486.96
Gladstone	\$ 83,058	122.02	211.14	182.87	10.49	12.45	538.97
Richardton	\$ 375,593	122.02	165.49	115.22	17.34	1.00	421.07
South Heart	\$ 192,854	122.02	163.17	100.42	11.96	6.45	404.02
Taylor	\$ 71,037	122.02	170.55	91.58	7.63	6.97	398.75
STEELE CO.							
Finley	\$ 496,247	106.90	200.00	124.22	43.93	4.06	479.11
Hope	\$ 163,575	106.90	188.87	248.09	15.50	7.60	566.96
Luverne	\$ 63,145	107.90	188.87	48.45	-	7.60	352.82
Sharon	\$ 69,882	107.90	200.00	144.21	-	-	452.11
STUTSMAN CO.							
Buchanan	\$ 44,566	103.72	174.69	91.39	-	4.15	373.95
Cleveland	\$ 92,063	103.72	168.95	-	-	5.01	277.68
Courtenay	\$ 50,697	103.72	173.08	134.03	-	3.26	414.09
Jamestown	\$ 16,460	99.26	194.69	134.78	42.59	-	471.32
Kensal	\$ 134,711	101.95	185.57	53.31	5.08	3.30	349.21
Medina	\$ 198,811	101.95	168.95	110.55	11.75	9.70	402.90
Montpelier	\$ 24,004	103.72	175.90	109.69	-	-	389.31
Pingree	\$ 27,245	103.72	174.69	110.65	-	4.15	393.21
Spiritwood Lake	\$ 125,958	103.72	173.08	38.85	-	4.15	319.80
Streeter	\$ 88,089	101.95	150.42	171.24	9.36	3.59	436.56
Woodworth	\$ 83,081	103.72	165.16	110.35	-	-	379.23
TOWNER CO.							
Bisbee	\$ 85,015	110.86	171.07	168.99	-	5.94	456.86
Cando	\$ 1,213,721	109.86	174.09	108.38	33.53	-	425.86
Egeland	\$ 29,592	110.86	171.07	99.59	-	5.17	386.69
Hansboro	\$ 8,116	113.63	254.96	-	-	6.59	375.18
Maza	\$ 82,803	110.86	174.09	2.99	-	-	287.94
Perth	\$ 22,834	110.86	171.07	164.53	-	5.94	452.40

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Rock Lake	\$ 83,884	113.63	167.18	83.17	-	6.59	370.57
Sarles**	\$ 3,136	113.63	150.10	56.92	6.56	4.36	331.57
TRAILL CO.							
Buxton	\$ 310,481	115.57	185.18	58.07	15.23	4.05	378.10
Clifford	\$ 56,701	115.57	217.00	61.39	3.00	5.74	402.70
Galesburg	\$ 189,553	115.57	217.00	59.62	5.44	3.99	401.62
Grandin**	\$ 10,735	115.57	236.31	50.72	4.00	5.00	411.60
Hatton	\$ 691,351	115.57	211.81	140.22	13.91	-	481.51
Hillsboro	\$ 1,455,898	115.57	174.50	77.99	16.90	-	384.96
Mayville	\$ 1,529,863	115.57	211.00	93.94	24.97	-	445.48
Portland	\$ 646,173	115.57	211.00	65.21	19.56	5.27	416.61
Reynolds**	\$ 233,249	115.57	185.18	53.48	5.00	5.23	364.46
WALSH CO.							
Adams	\$ 165,085	109.75	185.84	136.83	6.19	7.24	445.85
Ardoch	\$ 40,505	109.50	185.31	87.53	-	6.37	388.71
Conway	\$ 6,042	112.06	181.91	-	-	5.39	299.36
Edinburg	\$ 215,419	109.75	225.74	97.52	13.00	5.67	451.68
Fairdale	\$ 72,489	109.75	148.23	49.83	4.14	2.63	314.58
Fordville	\$ 203,320	109.75	181.91	67.74	6.26	5.39	371.05
Forest River	\$ 109,651	108.73	185.31	71.33	8.71	-	374.08
Grafton	\$ 4,692,975	108.73	294.78	126.06	31.14	-	560.71
Hoople	\$ 289,172	108.73	189.65	62.59	6.80	5.84	373.61
Lankin	\$ 131,638	109.75	192.03	67.19	6.18	-	375.15
Minto	\$ 480,671	108.73	181.58	78.52	16.60	6.37	391.80
Park River	\$ 1,318,388	109.75	236.25	104.97	19.73	-	470.70
Pisek	\$ 49,474	109.75	236.25	54.31	5.42	4.52	410.25
WARD CO.							
Berthold	\$ 375,230	70.64	148.31	42.66	2.89	2.85	267.35
Burlington	\$ 946,667	71.57	206.84	75.10	-	-	353.51
Carpio	\$ 178,999	70.64	148.31	51.95	2.58	4.44	277.92
Des Lacs	\$ 134,099	70.64	206.84	22.80	2.98	5.72	308.98
Donnybrook	\$ 45,509	70.64	194.86	79.44	6.01	-	350.95
Douglas	\$ 24,519	71.57	169.04	111.22	-	-	351.83
Kenmare	\$ 929,513	70.64	194.86	143.82	19.23	-	428.55
Makoti	\$ 113,888	70.64	192.20	41.49	5.27	8.40	318.00
Minot	\$ 56,414,119	67.54	173.76	125.68	25.81	-	392.79
Ryder	\$ 78,918	70.64	192.20	47.68	4.23	8.40	323.15
Sawyer	\$ 259,656	71.57	186.55	77.09	-	5.00	340.21
Surrey	\$ 824,981	71.57	216.40	69.02	-	7.29	364.28
WELLS CO.							
Bowdon	\$ 79,610	112.66	185.66	105.09	9.56	-	412.97
Cathay	\$ 10,771	112.66	195.00	180.11	-	2.07	489.84
Fessenden	\$ 497,204	112.66	147.37	98.06	20.27	4.97	383.33
Hamberg	\$ 19,545	112.66	147.37	105.65	-	4.97	370.65
Harvey	\$ 1,813,999	112.66	181.67	91.26	18.08	-	403.67
Hurdsfield	\$ 45,909	112.66	183.14	107.84	9.20	-	412.84
Sykeston	\$ 62,441	112.66	195.00	88.09	5.61	2.48	403.84
WILLIAMS CO.							
Alamo	\$ 39,535	121.90	161.57	99.43	-	20.69	403.59
Epping	\$ 46,488	121.90	190.03	147.02	-	17.67	476.62
Grenora	\$ 156,588	121.90	183.11	97.22	22.22	13.25	437.70
Ray	\$ 414,209	121.90	190.03	100.39	20.16	18.19	450.67
Springbrook	\$ 17,675	121.90	190.03	-	-	14.66	326.59
Tioga	\$ 866,269	121.90	194.26	135.91	45.50	2.71	500.28

1998 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Wildrose	\$ 74,367	121.90	161.57	97.40	15.74	18.94	415.55
Williston	\$ 12,878,698	121.90	246.65	118.01	36.98	2.39	525.93
State Averages		100.08	186.40	78.40	9.40	5.05	379.27

* Other may include the following districts: fire, ambulance, airport, water management, county park, county library, soil conservation, weed control, vector control, Garrison Diversion conservancy, recreation, special assessment, and hospital.

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

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

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