

# MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION

SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1024

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Operator's Signature

*Valista Rickford*

Date

10/2/03

2003 HOUSE FINANCE AND TAXATION

HB 1,24

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10/2/03  
Date

2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1024

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date January 13, 2003

| Tape Number                                  | Side A | Side B | Meter # |
|--|--------|--------|---------|
| 1  | X      |        | 0.5     |
|  |        |        |         |
|  |        |        |         |
| Committee Clerk Signature <i>Janie Stein</i> |        |        |         |

Minutes:

**REP. WESLEY BELTER, CHAIRMAN.** Called the hearing to order.

**TERRY TRAYNOR, ASSISTANT DIRECTOR, NORTH DAKOTA ASSOCIATION OF COUNTIES.** Testified in support of the bill. See written testimony plus report on taxes levied in 2001 tax year.

**REP. FROELICH** Stated that he thought this was already available through home rule.

**TERRY TRAYNOR** It would be available through home rule, but several counties have tried that and failed. Home rule tends to create sort of a specter of other things. Most counties who have implemented home rule have also changed the structure of their counties, and oftentimes, those issues get rolled along with the sales tax issue and it gets to be very difficult to pass home rule, particularly, in the smaller counties.

**REP. FROELICH** Does the home rule have to be voted on by the voters?

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*Valerie Rickford*  
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Date

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House Finance and Taxation Committee  
Bill/Resolution Number HB 1024  
Hearing Date January 13, 2003

**TERRY TRAYNOR** Yes, it does, there is a specific process involved, public meetings, and a vote of the people.

**REP. FROELICH** How many counties have originally requested this through your association?

**TERRY TRAYNOR** The county auditors, at their meeting, requested that we draft this as a proposal through the Association of Counties' annual meeting, where it was adopted, by both the County Commissioner's Association and the Association of Counties.

**REP. FROELICH** Asked if there was a fire district or a social service board, and one of them has a surplus, could they not go into that fund that had a surplus built up in it, and raid that fund?

**TERRY TRAYNOR** No, this would not affect any of those funds on the lower part of the paper relating to the taxes levied table attached to the written testimony. They would have the option to consolidate the top portion of the page.

**REP. FROELICH** If they have one that was built up, then the county eliminated it, they could go in then and use those funds for wherever they needed it?

**TERRY TRAYNOR** Stated he was not sure.

**SANDY CLARK, REPRESENTING THE NORTH DAKOTA FARM BUREAU**, Testified in opposition of the bill. See written testimony.

Ms. Clark answered one of Rep. Froelich's questions relating to the reserve fees. Currently, you can raise reserve funds. You can always lower the evaluation and use reserve funds, then come back and raise them again. She stated they worked with the North Dakota Association of Counties during the interim, but fell apart on this issue.

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House Finance and Taxation Committee  
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**REP. F. KLEIN** Whether you could go to the fund to use the money that is already in there, instead of raising the mill levy.

**SANDY CLARK** Stated she didn't know what happened with those surpluses, without any changes in the bill, you could raise the mill levies and then lower them again.

**REP. WINRICH** Commented on the normal budget process, he stated that is set by the board.

**SANDY CLARK** Stated that was her understanding.

**REP. WINRICH** Under current law, if we have a levy in one of the current categories, below the limit, and the county has the authority to raise that limit, that sort of action would be taken by the county board?

**SANDY CLARK** That is my understanding.

**REP. WINRICH** You stated you were opposed to the opt out procedure in this kind of legislation. It seems to me, most of the budgeting, etc., are dealt with the opt out procedure, rather than the opt in procedure, what is it specifically about this that you don't like compared to other procedures the county deals with?

**SANDY CLARK** Stated this is a different deal when you are making changes in the way it was set up. You are changing the original will of the people.

**REP. WINRICH** The current structure was set by the legislature, you referred to this as being set by the vote of the people.

**SANDY CLARK** Not every county has these special designated funds.

**REP. SCHMIDT** If we turn this down, do you see a move toward home rule?

**SANDY CLARK** No, I am not familiar with any counties that have that in mind, our premise has always been to go back to the vote of the people, then that would be their choice.

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House Finance and Taxation Committee  
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Hearing Date January 13, 2003

**REP. BELTER** Asked John Walstad, Legislative Council, the question, The counties do have the authority, if they can build up an amount of money in a particular area, then they could reduce that tax, and hold those funds, until that money is used up, then reinstate the tax again when they need the funds?

**JOHN WALSTAD, STAFF OF LEGISLATIVE COUNCIL** When funds are levied like that, the amount levied, is the amount to be expended for that purpose. I wouldn't think there would be a large carry over anyway. If funds do accumulate for whatever purpose, I would think the next time a levy comes up for consideration, whatever is still on hand, you would subtract it from what is still on hand, for that specific purpose.

With no further testimony, the hearing was closed.

**COMMITTEE ACTION** 1-13-03 Tape #1, Side B, Meter #41.6

**REP. BELTER** Reviewed the bill and asked committee members whether they had any amendments they would like to submit on the bill.

**TERRY TRAYNOR** Commented on some of the questions asked by committee members.

He stated the bill would allow all of the levies be moved into the county general fund. It would allow the county commission to increase or decrease the county general fund, as long as it was underneath the 134 mills established.

**REP. BELTER** Stated, currently, the county has a separate mill for the extension service, but under the consolidation, that would disappear?

**TERRY TRAYNOR** Yes

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House Finance and Taxation Committee

Bill/Resolution Number HB 1024

Hearing Date January 13, 2003

**REP. GROSZ** Commented on the opt out option, if the nineteen days are enough for the auditors to get ready.

**REP. BELTER** Decided to act on the bill at a later date.

**COMMITTEE ACTION** 1-14-03, Tape #2, Side B Meter #0.0

**REP. KLEIN** Made a motion for a **DO NOT PASS**.

**REP. WINRICH** Second the motion. **MOTION FAILED**

Committee members felt there should probably be some amendments drafted.

Rep. Froelich stated he would visit with his county commissioners to see what they wanted.

Rep. Winrich stated he felt we were assuming every county is the same, but they are not. Each elected official has to do what they need to do on the county level. He felt we shouldn't complicate the governing at the county level.

Rep. Wikenheiser stated, as a county commissioner, they do have some flexibility to adjust the funds to use them in another area.

**REP. FROELICH** Made a motion for a **DO NOT PASS**.

**REP. WIKENHEISER** Second the motion. **MOTION CARRIED**.

7 YES          6 NO          1 ABSENT

**REP. FROELICH** Was given the floor assignment.

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House Finance and Taxation Committee

Bill/Resolution Number HB 1024

Hearing Date January 15, 2003

**COMMITTEE ACTION** 1-15-03 Tape #1, Side A, Meter #13.9

Committee members discussed having HB 1024 re-referred back to the committee and having an amendment drafted for the bill.

**COMMITTEE ACTION** 1-20-03 Tape #2, Side A, Meter #38.2

**REP. BELTER** Submitted three sets of amendments, prepared by the Legislative Council,

Amendment .0302, will allow the consolidation of mills, only after the majority of the electorate.

Amendment .0303 allows them to cap the increase to the consumer price index.

Amendment .0301 cleans up the language.

Rep. Belter requested that committee members study the amendments and come back to committee with their ideas. The bill will be acted on at a later date.

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Operator's Signature

*Yolanda Rickford*

10/2/03  
Date



2003 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1024

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date January 21, 2003

| Tape Number                           | Side A | Side B | Meter # |
|---------------------------------------|--------|--------|---------|
| Tape did not work during this action. |        |        |         |
|                                       |        |        |         |
|                                       |        |        |         |
| Committee Clerk Signature             |        |        |         |

Minutes:

COMMITTEE ACTION

**REP. DROVDAL** Made a motion to reconsider the action by which HB 1024 was passed out of committee.

**REP. CLARK** Second the motion. Motion carried.

The three amendments which were presented were discussed.

**TERRY TRAYNOR, NORTH DAKOTA ASSOCIATION OF COUNTIES** Commented that amendment 30132.0301 would clean up the language. The Attorney General's Office also stated this amendment would clean up the language.

The county commissioners were concerned with the cost should amendment 30132.0303 be adopted.

Page 2

House Finance and Taxation Committee

Bill/Resolution Number HB 1024

Hearing Date January 21, 2003

**REP. GROSZ** Made a motion to adopt amendment 30132.301 as presented.

**REP. HEADLAND** Second the motion. Motion carried by voice vote.

**REP. DROYDAL** Made a motion to adopt amendment 30132.303 as presented.

**REP. KELSH** Second the motion. Motion carried by voice vote.

**REP. NICHOLAS** Made a motion for a DO PASS AS AMENDED.

**REP. KLEIN** Second the motion. MOTION CARRIED

11 YES      3 NO

**REP. WINRICH** Was given the floor assignment.

**FISCAL NOTE STATEMENT**

House Bill or Resolution No. 1024

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.

John Walstad  
Code Revisor

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John Walstad  
Operator's Signature

10/2/03  
Date

Date: 1-14-03  
Roll Call Vote #: 1

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1024

House FINANCE & TAXATION

Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

Action Taken

Motion Made By

Seconded By

| Representatives     | Yes | No | Representatives | Yes | No |
|---------------------|-----|----|-----------------|-----|----|
| BELTER, CHAIRMAN    |     | ✓  |                 |     |    |
| DROVDAL, VICE-CHAIR |     | ✓  |                 |     |    |
| CLARK               | ✓   |    |                 |     |    |
| FROELICH            |     | ✓  |                 |     |    |
| GROSZ               |     | ✓  |                 |     |    |
| HEADLAND            |     | ✓  |                 |     |    |
| IVERSON             | ✓   |    |                 |     |    |
| KELSH               | ✓   |    |                 |     |    |
| KLEIN               | ✓   |    |                 |     |    |
| NICHOLAS            | A   |    |                 |     |    |
| SCHMIDT             |     | ✓  |                 |     |    |
| WEILER              | ✓   |    |                 |     |    |
| WIKENHEISER         |     | ✓  |                 |     |    |
| WINRICH             | ✓   |    |                 |     |    |

Total (Yes) 6 No 7

Absent 1

Floor Assignment Rep

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

Date: 1-14-03  
Roll Call Vote #: 2

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1024

House FINANCE & TAXATION Committee

☐ Check here for Conference Committee

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

Action Taken

Do Not Pass

Motion Made By

Rep. Froelich

Seconded By

Rep. Wikenheiser

| Representatives     | Yes | No | Representatives | Yes | No |
|---------------------|-----|----|-----------------|-----|----|
| BELTER, CHAIRMAN    | ✓   |    |                 |     |    |
| DROVDAL, VICE-CHAIR | ✓   |    |                 |     |    |
| CLARK               | ✓   |    |                 |     |    |
| FROELICH            | ✓   |    |                 |     |    |
| GROSZ               | ✓   |    |                 |     |    |
| HEADLAND            | ✓   |    |                 |     |    |
| IVERSON             |     | ✓  |                 |     |    |
| KELSH               |     | ✓  |                 |     |    |
| KLEIN               |     | ✓  |                 |     |    |
| NICHOLAS            | A   |    |                 |     |    |
| SCHMIDT             |     | ✓  |                 |     |    |
| WEILER              |     | ✓  |                 |     |    |
| WIKENHEISER         | ✓   |    |                 |     |    |
| WINRICH             |     | ✓  |                 |     |    |

Total (Yes)

7

No

6

Absent

1

Floor Assignment

Rep. Froelich

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

Date: 1-21-03  
Roll Call Vote #: 2

2003 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO.

House FINANCE & TAXATION Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 30132.0304 3013  
3033

Action Taken Do Pass as amended

Motion Made By Rep. Nicholas Seconded By Rep. Klein

| Representatives     | Yes                                 | No                                  | Representatives | Yes | No |
|---------------------|-------------------------------------|-------------------------------------|-----------------|-----|----|
| BELTER, CHAIRMAN    |                                     | <input checked="" type="checkbox"/> |                 |     |    |
| DROVDAL, VICE-CHAIR | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| CLARK               | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| FROELICH            |                                     | <input checked="" type="checkbox"/> |                 |     |    |
| GROSZ               |                                     | <input checked="" type="checkbox"/> |                 |     |    |
| HEADLAND            | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| IVERSON             | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| KELSH               | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| KLEIN               | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| NICHOLAS            | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| SCHMIDT             | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| WEILER              | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| WIKENHEISER         | <input checked="" type="checkbox"/> |                                     |                 |     |    |
| WINRICH             | <input checked="" type="checkbox"/> |                                     |                 |     |    |

Total (Yes) 11 No 3

Absent 0

Floor Assignment Rep. Winnich

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

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Yalosta Rickford  
Operator's Signature

10/2/03  
Date

**REPORT OF STANDING COMMITTEE (410)**  
January 22, 2003 12:43 p.m.

Module No: HR-12-0907  
Carrier: Winrich  
Insert LC: 30132.0304 Title: .0400

**REPORT OF STANDING COMMITTEE**

**HB 1024: Finance and Taxation Committee (Rep. Belter, Chairman) recommends AMENDMENTS AS FOLLOWS and when so amended, recommends DO PASS (11 YEAS, 3 NAYS, 0 ABSENT AND NOT VOTING). HB 1024 was placed on the Sixth order on the calendar.**

Page 1, line 15, replace "15-15-06" with "57-15-06"

Page 1, line 18, after "subsection" insert "and may not increase the number of mills levied in any one year over the number levied in the previous year by more than the increase in the consumer price index for all urban consumers, all items, United States city average, as completed by the United States department of labor, bureau of labor statistics"

Page 2, line 13, replace "is" with "becomes"

Page 2, line 14, after "year" insert "and subsequent tax years"

Page 2, after line 23, insert:

- "3. A contractual obligation entered by a county with respect to a dedicated mill levy may not be impaired as a result of consolidation of levies under this section."

Renumber accordingly

2003 SENATE FINANCE AND TAXATION

HB 1024

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Valista Rickford  
Operator's Signature

10/2/03  
Date



2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1024

Senate Finance and Taxation Committee

☐ Conference Committee

Hearing Date March 12, 2003

| Tape Number | Side A | Side B | Meter # |
|-------------|--------|--------|---------|
| 1           |        | B      | 778-end |
| 2           | X      |        | 1-1655  |
|             |        |        |         |

Committee Clerk Signature

Minutes:

Senator Urlacher opened the hearing on HB1024. All committee members are present. This bill relates to on optional consolidation of county mill levies.

Terry Traynor, Assistant Director, ND Association of Counties (mtr #778) - Testified in support of HB1024. Believes this is a tool to give local officials better control of their own budgets and removes the inducement to raise property taxes that exists in current law. Summarized the bill and how it is intended to work for the counties. Explained mill levies and how they are used. Feels this bill gives authority back to the individuals that are responsible for the mills. Went over the amendments that were added by the House. The bill is permissive, creates an "either" "or" option. Only through home rule can the counties do something different. Written testimony, along with referenced tables, is attached. Supports the bill as it is.

Senator Seymour (mtr #1787) - Why consolidating the library and reading rooms.

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Senate Finance and Taxation Committee

Bill/Resolution Number HB1024

Hearing Date March 12, 2003

Mr. Traynor (mtr #1805) - Looked at the existing levies, circulated a long list, we pared down to a reasonable controllable number of levies that counties need to budget for each year.

Senator Tollefson (mtr #1889) - Noticed the provision for the reversal of consolidation, is that a time limit? How often can the consolidation be reversed.

Mr. Traynor (mtr #1912) - As we understand, could be done every year. Early enough in the year so that the county can budget.

Senator Wardner (mtr #1947) - In reference to Table A, questioned how the levies can be put on, by the Board or by vote?

Mr. Traynor (mtr #1976) - Agreed with Senator Wardner.

Senator Wardner (mtr #1982) - Can not be put on by Board decision?

Mr. Traynor (mtr #1989) - Those listed by vote, can only be put on by vote.

Senator Wardner (mtr #2000) - Last question, petition, is not familiar with that process.

Mr. Traynor (mtr #2010) - Citizens can petition the county board to put a levy on.

Senator Wardner (mtr #2034) - If the county elects to do it this way, then everything would be by board decision.

Mr. Traynor (mtr #2054) - Agreed, with Senator Wardner's understanding.

Les Korgel, McLean County Treasurer (mtr #2122) - Testified in support of HB1024. Feels this bill allows county boards the authority to take steps to improve their fiscal management. Talked about the value of flexibility in fiscal management. Urges a do pass.

Senator Urlacher (mtr #2643) - Used the example of a Water Board and the need to build up a reserve to address certain projects, it would be up to the county commissioners to determine the what the level of the reserve would be?

Page 3

Senate Finance and Taxation Committee

Bill/Resolution Number HB1024

Hearing Date March 12, 2003

Mr. Korgel (mtr #2682) - That is correct, reviewed the current system used to build a reserve fund and the number of years it would take vs. the number of years it would take the commissioners to build a fund using this legislation.

Senator Seymour (mtr #2728) - Regarding the federal mandates and leafy spurge, seems robbing Peter or pay Paul.

Mr. Korgel (mtr #2750) - If we have a cap on leafy spurge and if state mandates, it has to be done. At this time can only use the mills dedicated to leafy spurge. With this method, could use more mills to make big purchases in one year if needed. With this legislation counties will have a 134 mill cap.

Senator Wardner (mtr #2939) - For the mill levies where over the cap, has the commission maintained the level over the cap?

Mr. Korgel (mtr #2975) - That is exactly what happens right now. Keep it at the max because you never know about an unexpected bill.

Senator Wardner (mtr #3044) - Follow up question, taking the weed mill levy, are you assessing more than four mills now?

Mr. Korgel (mtr #3060) - Again, our county does the general fund thing, our leafy spurge levy is .45 mills, we are way under, we have the ability to transfer funds from general fund to cover.

Wade Williams, Association of Counties (mtr #3137) - Testified in support of HB1024.

Addressed the issue of weed control, the library fund, and abandoned cemeteries. With this legislation, they are looking for budget flexibility, not a complete restructuring of county government as going to home rule often is. Written testimony is attached.

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Senate Finance and Taxation Committee

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Hearing Date March 12, 2003

Mac Halcrow, Pembina County Commissioner (mtr #3763) - Testified in support of HB1024.

Sole purpose of this is to lower taxes for the citizens. This is not an attempt to raise taxes. Want to attempt to run government as a business. To lower taxes need the flexibility to move funds.

Regarding the Water Board, it is not effected by this.

Senator Wardner (mtr #4252) - Question, do you have mills levies assessing about the cap and holding it there because you know you will need.

Mr. Halcrow (mtr #4319) - No, some funds are capped. To answer the question specifically, do not believe we do that, we look at the levies each year. In some cases are forced to levy three mills to get matching state funds. In our case we levy two.

Mike Halpren, Morton County Library (mtr #4538) - Is opposed to having a library levy in the bill. Talked about the status of the Morton County Library, Commissioner have tried to eliminate the county library. Understands the bill to authorize combining the county and city library. Feels the library may not get funding in the future with this legislation.

Senator Wardner (mtr #4960) - Are the Mandan Library and Morton County Library two separate buildings?

Mr. Halpren (mtr #4973) - Correct, Morton County Library is primarily a bookmobile to go out into the county.

Merlin Leithold, Director of the South-Central Area, ND Weed Control Association (mtr #5110)

- Testified in opposition to HB1024. Written testimony is attached.

Senator Urlacher (mtr #5850) - Do you feel the commissioners wouldn't allow you to carry over for specific needs/

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Senate Finance and Taxation Committee

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Mr. Leithold (mtr #5861) - Any money left at the end of the year would go back to the general fund.

Senator Wardner (mtr #6037) - Currently the county commission decides if you can assess five mills?

Mr. Leithold (mtr #6068) - Yes, we go in with a budget.

Tape 2, Side A

Karen Pupino, President NDLA (mtr #1) - Testified in regarding the effect this bill will have on public libraries. Listed several reasons that NDLA is requesting libraries be deleted from the language of the bill. Written testimony is attached.

Sandy Clark, ND Farm Bureau (mtr #225) - Testified in opposition to HB1024. Feels it can easily result in a tax increase without a vote of the people. Suggested amending the bill from "opt out" to "opt in". Written testimony and copy of the proposed amendment are attached.

Paul Thomas, ND Ag Coalition (mtr #780) - Testified in opposition to HB1024. Concerned about the "opt in" language. Would like to see county residents approve for the funds to be added to the general fund in an opt in vote of the people rather than an opt out.

Myron Dieterle, Chairman of the Sheridan County Weed Board (mtr #877) - Testified in opposition to HB1024. Written testimony is attached.

Wade Moszer, Stockmens Association (mtr #1127) - Testified in opposition to HB1024 for a couple of reasons, one is the "opt in" "opt out" issue, bill also doesn't address reaching a level of mills and having to stay there to get the next increase.

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Senate Finance and Taxation Committee

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Jeff Olson, ND Department of Agriculture (mtr #1319) - Provided neutral testimony on the bill.

The ND Dept of Ag. has mill levy requirements for cost-sharing noxious weed control funds.

Written testimony is attached.

Ken Yantes, representing ND Township Officers Association (mtr #1521) - Testified in

opposition to HB1024 due to concerns with population shifts to urban areas and the resulting

importance placed on the urban needs within the county. Written testimony is attached.

Senator Urlacher (mtr #1653) - Given no further testimony, closed the hearing on HB1024.

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Operator's Signature

*Yalosta Rickford*

Date

*10/2/03*

2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1024

Senate Finance and Taxation Committee

☐ Conference Committee

Hearing Date March 17, 2003

| Tape Number | Side A | Side B | Meter #   |
|-------------|--------|--------|-----------|
| 1           | X      |        | 4750-5460 |
|             |        |        |           |
|             |        |        |           |

Committee Clerk Signature *[Signature]*

Minutes:

Senator Urlacher opened the discussion on HB1024. All committee members are present. This bill relates to the consolidation of county mill levies.

Sandy Clark, ND Farm Bureau (mtr #49-3) - Distributed a typed copy of the amendment that she had proposed during testimony. Explained that the amendment allows this issue to be put on the ballot up front. If county commissioners would like to initiate consolidated mill levies in their county, they could adopt the resolution and put it on the ballot up front, rather than have the opt out method that the bill calls for at this time.

Senator Urlacher (mtr #5153) - It requires them to put it on the ballot prior to initiating it. Rather than petitioning it on the ballot. If county wanted to discontinue, they would have to put it back on the ballot. If on the ballot for approval and the board decided to discontinue, they would have to petitioned to take it back off. Just thinking out loud.

Senator Nichols (mtr #535) - Would like some time to review the bill.

Page 2

Senate Finance and Taxation Committee

Bill/Resolution Number HB1024

Hearing Date March 17, 2003

Senator Seymour (mtr #5390) - Will also be submitting an amendment, will be simpler than the one currently proposed. Senator Seymour's amendment is in each bill book.

Senator Urlacher (mtr #5445) - Closed the discussion on HB1024.

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Operator's Signature

*Yolanda Rickford*

Date

*10/2/03*



2003 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB1024

Senate Finance and Taxation Committee

☐ Conference Committee

Hearing Date March 19, 2003

| Tape Number | Side A | Side B | Meter # |
|-------------|--------|--------|---------|
| 1           | X      |        | 35-1605 |
|             |        |        |         |
|             |        |        |         |

Committee Clerk Signature

Minutes:

Senator Urlacher opened the discussion on HB1024. All committee members are present.

This bill relates to optional consolidation of county mill levies.

Senator Tollefson (mtr #85) - Didn't the Farm Bureau introduce an amendment, that would allow an "opt in"?

Senator Urlacher - Would require that it go before the voters.

Senator Seymour (mtr #154) - Brought a proposed amendment before the committee, amendment #.0401, it was to remove 40-38-02, the idea was to keep the library in it.

Senator Urlacher (mtr #210) - So you just separate out that levy.

Senator Seymour - Agreed, would be four mills according to the chart.

Senator Urlacher (mtr #276) - Understanding of that amendment is to move it into a majority vote of the people.

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10/2/03

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Senate Finance and Taxation Committee

Bill/Resolution Number HB1024

Hearing Date March 19, 2003

Senator Syverson (mtr #304) - Wonders if it is necessary, process involved seems lengthy, public is involved as is currently written, public has the opportunity to reject the preliminary resolution of the county commission. Commissioners are sensitive to and responsive to the electorate of the counties. Feels confident the Commissioners would abandon the preliminary resolution if they found it too objectionable or could give it to the voters. Is comfortable with the way the bill is currently written. And to address the other amendment, is sensitive to Senator Seymours observations about the library issue, but if we start nit picking at the levies, will want to take out many more, is the responsibility of the County Commissioners to be able to modify as necessary.

Senator Urlacher (mtr #450) - There are a lot of options, the Commission does not have to consolidate, can petition to have it on the ballot, can remove some if they so desire.

Senator Syverson (mtr #520) - In discussions with the county that I am from, they adopted this process as part the Home Rule, their mill has never reached the max, the mill levy has gone up and down, County Commissioners have been responsive to the taxation issue. They appreciate the flexibility.

Senator Wardner (mtr #595) - Agrees with Senator Syverson. Feels confident that County Commissioners are elected and held accountable by the people in the county. Clarified a portion of the bill pertaining to publication of preliminary resolutions. Feels that is a good safeguard. Is a procedure in place to bring back to the way it was done before if the Commissioners get reckless. Also commented on the consumer price index indicator in the bill and the current amount of mill levies allowed and collected now. Under the current system, sometimes taxes are collected that they don't need.

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Senate Finance and Taxation Committee

Bill/Resolution Number HB1024

Hearing Date March 19, 2003

Senator Urlacher (mtr #832) - At the point of the hearing process, if there is a lot of opposition, they can make the decision to put it on the ballot. If there is a certain levy they feel needs to be protected, assumes that can be excluded from the consolidation.

Senator Wardner (mtr #872) - I think it is pretty well spelled out, the ones that are going to be locked in.

Senator Urlacher (mtr #913) - Feels it will educate the general public about the levies and what they do and what they do not do.

Senator Wardner (mtr #924) - Biggest thing in the bill now, if they know they can get a mill back if needed, they won't assess when not needed.

Senator Seymour (mtr #985) - Moves to amend HB1024 with amendment .0401. Second by Senator Tollefson.

Senator Wardner (mtr #1020) - Will not support the motion because agrees with Senator Syverson, regarding chipping away at the bill. At this time the County Commissioners control the mill levies anyway.

Senator Syverson (mtr #1120) - Remarked that any one of the levies would want to stay in the consolidated levies to address expenses more easily.

Roll call vote to amend HB1024 with .0401. 3 yea, 3 nay, 0 absent. Motion fails for lack of majority.

Senator Urlacher (mtr #1310) - Asked for a motion on the Farm Bureau's proposed amendment.

No motion on Farm Bureau amendment given. Amendment dies for lack of motion.

Page 4  
Senate Finance and Taxation Committee  
Bill/Resolution Number HB1024  
Hearing Date March 19, 2003

Senator Wardner moves a Do Pass on HB1024. Second by Senator Syverson.

Discussion pertaining to the libraries and wheat board and the changes that will come with this bill.

Roll call vote 5 yea, 1 nay, 0 absent. Carrier is Senator Wardner.

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*Yolanda Rickford*  
Operator's Signature

*10/2/03*  
Date

30132.0401  
Title.

Prepared by the Legislative Council staff for  
Senator Seymour  
February 17, 2003

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1024

Page 1, line 12, remove "40-38-02,"

Page 1, line 16, replace "thirty-four" with "thirty"

Renumber accordingly

Page No. 1

30132.0401

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*Yalosta Rickford*

Date

*10/2/03*

Date: 3.19.03  
Roll Call Vote #: 1

2003 SENATE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1034

Senate Finance and Taxation Committee

☐ Check here for Conference Committee

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

Action Taken Amended by H. 0401

Motion Made By Sen. Seymour Seconded By Sen. Tollefson

| Senators                        | Yes | No | Senators        | Yes | No |
|---------------------------------|-----|----|-----------------|-----|----|
| Senator Urlacher - Chairman     |     | ✓  | Senator Nichols | ✓   |    |
| Senator Wardner - Vice Chairman |     | ✓  | Senator Seymour | ✓   |    |
| Senator Syverson                |     | ✓  |                 |     |    |
| Senator Tollefson               | ✓   |    |                 |     |    |
|                                 |     |    |                 |     |    |
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|                                 |     |    |                 |     |    |

Total (Yes) Four for lack of majority

Absent \_\_\_\_\_

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

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

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Yalosta Rickford  
Operator's Signature

10/2/03  
Date

**Date:**  
**Roll Call Vote #:**

**2003 SENATE STANDING COMMITTEE ROLL CALL VOTES**  
**BILL/RESOLUTION NO. *HB 1084***

| Senate | Finance and Taxation | Committee |
|--------|----------------------|-----------|
|--------|----------------------|-----------|

☐ Check here for Conference Committee

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

Action Taken Do Pass

Motion Made By Sam. W. Warden Seconded By Sam. Sparrow

[illegible]

Total (Yes) 5 No 1

**Absent** \_\_\_\_\_

Floor Assignment 5th Grader

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

Operator's Signature Yolanda Rickford

10/2/03  
Date

**REPORT OF STANDING COMMITTEE (410)**  
March 19, 2003 11:13 a.m.

Module No: SR-49-5171  
Carrier: Wardner  
Insert LC: . Title: .

**REPORT OF STANDING COMMITTEE**  
HB 1024, as engrossed: Finance and Taxation Committee (Sen. Urlacher, Chairman)  
recommends DO PASS (5 YEAS, 1 NAY, 0 ABSENT AND NOT VOTING). Engrossed  
HB 1024 was placed on the Fourteenth order on the calendar.

(2) DESK, (3) COMM

Page No. 1

SR-49-5171

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*10/2/03*  
Date



2003 TESTIMONY

HB 1024

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10/2/03  
Date

**TESTIMONY TO THE  
HOUSE FINANCE AND TAXATION COMMITTEE**

**Prepared January 13, 2003, by  
Terry Traynor, Assistant Director  
North Dakota Association of Counties**

**CONCERNING HOUSE BILL 1024**

On behalf of the Association of Counties, I would like to express support for this consolidated levy proposal because it creates an optional tool to give local officials better control of their own budgets, to allow for a more honest approach to property tax levies, and to remove the inducement to raise property taxes that currently exists.

Attached to my testimony are two tables of data regarding the county levies proposed for consolidation. The data has been extracted from the Tax Department's 2001 property tax report. This data, the most recently compiled, relates to those taxes levied in calendar year 2001, but collected in 2002. Table A is a summary of the levies, showing county averages for individual levies, the maximums and minimums levied, and the number of counties levying each. Table B details the levies actually used by each individual county.

As this is an interim ACIR bill, someone else will likely explain the mechanics of the legislation, so I would like to focus on several key elements of the bill. These are:

- The bill is permissive - it creates an "either/or" option - counties could keep the current mix of levies, or opt for the consolidated general fund levy - not both and, unless they implemented a home rule charter, no other combinations.
- The bill has no effect on counties that have, or will in the future, consolidated their levies through home rule - currently Cass and Ward Counties.
- The consolidated general fund of this bill, if adopted in a county, would combine the 7 parts of the current general fund and the 28 special levies listed on the top half of the attached tables. Levies that were very "special" in nature (Farm-to-Market Roads) or applied less than county wide (Job Development) were not proposed for consolidation.
- The consolidated general fund levy limit would be set by statute at 134 mills, actually less than the combined total of the current levies.
- The county commission would implement the consolidated general fund levy through a stepped process allowing for input and referral.
- Adoption of the consolidated levy by a county would eliminate county use of the "maximum mill levy" process that encourages property tax increases.

A close examination of the levies proposed for consolidation helps explain the logic of the legislation. Counties have 68 separate levy authorities, from the general fund, which is very "general" in nature, to very "special" levies such as the 2 mills for a UHF Television Booster Station. This complex collection is confusing for the taxpayer, and extremely difficult for local government to manage. Some counties simply can't control leafy spurge with the available 4 mills, but most have no place to go for more money, while others could spray much of the entire state with 4 mills. Likewise, many counties can no longer fully cost-share with the Extension Service with the 2 plus 2 mills allowed by law, but have no general funds available to supplement, and other funds are restricted. This bill gives the county board the option to take charge of their budget, and make the decisions they were elected to make.

More difficult to understand, but possibly the most important reason for supporting this bill, relates to the annual implementation of the property tax process. State law limits counties to the highest amount of dollars levied in each fund for the past 3 years (if they have reached the statutory maximum) plus any increase in valuation. This induces a county, when they use the State's "maximum mill levy worksheet", to take advantage of any valuation increase whether they need additional revenue or not. If they don't take the growth now, it may not be available when they do need the additional revenue next year or sometime in the future. This bill would allow counties to maintain, or actually even lower taxes, without the risk of being unable to meet their obligations in future years. This is a fiscal responsibility proposal - elected leaders will have more control, more responsibility, and a system that is more understandable to our citizens.

Past efforts to consolidate levies have found significant opposition from several farm groups. It is our understanding that there will be opposition to this bill today. The ACIR encouraged these groups to work through their issues during the interim, but were unsuccessful in engaging them in that process. I think there continues to be a lack of understanding of what this legislation really does, because I am truly surprised that groups that represent our rural taxpayers want to maintain a system that raises property taxes every year.

Thank you for the opportunity to present our support for this proposal, and I would welcome any questions you may have.

# Taxes Levied 2001 Tax Year

|  | Kidder        | LaMoure       | Logan         | McHenry       | McIntosh      | McKenzie     | McLean       | Mercer        | Morton        | Mountain      | Nelson        |
|--|---------------|---------------|---------------|---------------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|
| <b>Levies Proposed for Consol</b>        |               |               |               |               |               |              |              |               |               |               |               |
| <b>General Fund</b>                      |               |               |               |               |               |              |              |               |               |               |               |
| 1201 General or Home Rule                | 29.47         | 16.53         | 42.86         | 22.05         | 23.00         | 10.98        | 10.00        | 23.00         | 40.88         | 25.88         | 30.34         |
| 1202 Care of Patients in Institutions    | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1203 Human Services                      | —             | —             | —             | —             | —             | —            | 2.27         | —             | —             | —             | —             |
| 1204 County Road & Bridge                | 6.80          | 7.30          | —             | 0.33          | 2.73          | —            | 0.25         | —             | 0.25          | 0.25          | 7.38          |
| 1205 Extra Ordinary Outlay               | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1206 Aid to Multi-County Fair Assoc.     | —             | —             | —             | —             | 0.24          | —            | —            | —             | —             | —             | —             |
| 1207 Firebreak Fund                      | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| <b>Total General Fund</b>                | <b>36.27</b>  | <b>23.83</b>  | <b>42.86</b>  | <b>22.38</b>  | <b>25.97</b>  | <b>10.98</b> | <b>12.52</b> | <b>23.00</b>  | <b>40.93</b>  | <b>26.13</b>  | <b>37.72</b>  |
| 1208 Regional or Co. Correction Center   | —             | —             | 0.75          | 1.55          | 3.32          | —            | —            | 5.00          | 6.00          | 5.00          | 0.74          |
| 1211 OASIS, Sec. Sec. & Retirement       | 7.80          | 5.28          | 11.00         | 9.27          | 19.22         | 4.06         | —            | 7.73          | 17.00         | 22.31         | 19.51         |
| 1213 Veterans Service Officer            | 0.89          | 0.32          | —             | 0.28          | 0.88          | 1.03         | —            | —             | 1.38          | 0.82          | 0.75          |
| 1214 Extension Service                   | —             | 2.79          | 3.45          | 2.11          | 4.01          | 2.11         | —            | 1.00          | 2.00          | 4.00          | —             |
| 1215 Extension Service                   | 2.41          | —             | —             | —             | —             | —            | —            | —             | —             | —             | 4.13          |
| 1216 Historical Society Work             | —             | —             | 0.44          | —             | 0.24          | 0.33         | 0.25         | 0.25          | 0.25          | 0.25          | 0.25          |
| 1218 Aid to County Fair                  | 0.50          | —             | —             | —             | —             | 1.13         | —            | 1.00          | 1.00          | 0.87          | —             |
| 1224 Advertising                         | 0.22          | 0.18          | 0.50          | 0.30          | —             | —            | —            | 0.50          | 0.50          | 0.50          | 0.60          |
| 1226 County Loan                         | 3.00          | —             | —             | —             | —             | —            | —            | —             | 3.00          | —             | 3.00          |
| 1228 Weather Modification                | —             | —             | —             | —             | —             | 4.35         | —            | —             | —             | 3.31          | —             |
| 1232 Abandoned Cemetery Maintenance      | 0.10          | —             | 0.10          | —             | —             | —            | —            | —             | 0.10          | 0.10          | —             |
| 1233 County Road                         | 4.70          | —             | —             | 2.33          | —             | —            | —            | —             | —             | —             | 7.76          |
| 1236 Insurance Reserve                   | 2.60          | —             | 0.80          | 1.32          | 2.90          | —            | —            | —             | 1.50          | —             | 1.39          |
| 1241 County Fair, Purchase/Lease         | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1242 Econ. Ind. Planning Surv. & Train   | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1243 Plant Pest Control                  | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1244 Planning Purposes                   | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1246 TV UHF Booster Station              | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1247 Railroad Purposes                   | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1253 Extermination of gophers/peets      | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1257 Weed & Grass Control                | 4.00          | —             | —             | —             | —             | —            | —            | —             | 6.00          | —             | —             |
| 1258 Weed Control & Leafy Spurge         | —             | 3.00          | 3.00          | 4.45          | 2.39          | 4.83         | 1.82         | 4.00          | —             | 3.00          | 3.00          |
| 1260 Library & Reading Room              | 2.00          | 1.89          | 3.16          | —             | —             | 3.57         | 3.91         | 3.84          | 3.91          | 2.27          | 1.00          |
| 1261 Comprehensive Health Care IN/AR     | 3.74          | 4.11          | —             | 3.81          | 4.77          | —            | —            | —             | —             | 4.00          | 5.47          |
| 1262 Handicapped Programs & Activities   | —             | —             | 4.02          | —             | —             | —            | —            | —             | —             | —             | —             |
| 1263 Leases for court/LE facilities      | —             | 0.85          | 1.45          | 2.50          | —             | 1.80         | —            | 2.37          | 4.91          | 0.46          | 4.09          |
| 1267 County Parks & Recreational Areas   | 0.50          | 1.80          | —             | 0.27          | —             | 1.00         | —            | —             | 1.00          | 1.00          | 3.18          |
| 1268 Co. Parks & Rec. Facilities         | —             | —             | —             | —             | —             | —            | —            | —             | 2.00          | —             | —             |
| <b>Consolidated Total</b>                | <b>65.53</b>  | <b>43.61</b>  | <b>71.35</b>  | <b>50.55</b>  | <b>63.48</b>  | <b>35.19</b> | <b>18.50</b> | <b>48.69</b>  | <b>90.48</b>  | <b>73.62</b>  | <b>92.61</b>  |
| <b>Levies NOT Proposed for Ct</b>        |               |               |               |               |               |              |              |               |               |               |               |
| 1209 Excess Levy (80% Legal Limitation)  | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1210 Emergency                           | 1.85          | 1.00          | 2.00          | 2.00          | 1.88          | —            | —            | —             | —             | —             | 2.75          |
| 1212 Farm to Market & Federal Aid Road   | —             | 18.50         | 9.30          | 10.12         | 15.00         | —            | 10.00        | 15.00         | 10.00         | 10.00         | 9.83          |
| 1217 Health District                     | 5.55          | —             | 4.99          | 3.40          | 2.88          | 3.59         | 3.82         | 4.42          | 4.42          | 3.88          | 3.44          |
| 1218 Job Development                     | —             | —             | —             | 0.75          | —             | 3.98         | —            | —             | 3.00          | 4.00          | 4.00          |
| 1220 Human Services                      | 7.95          | 15.08         | 17.99         | 11.84         | 21.34         | —            | 10.83        | —             | 20.55         | 20.00         | 14.40         |
| 1221 Programs & Activities for Elderly   | 1.00          | 1.85          | 0.93          | 1.14          | 0.98          | —            | 2.00         | —             | 2.00          | 1.00          | 1.00          |
| 1222 Emergency Human Services            | —             | —             | —             | —             | —             | —            | —            | —             | 8.31          | 3.04          | —             |
| 1226 Airport Authority                   | —             | 2.00          | —             | —             | —             | —            | —            | 3.59          | —             | 1.50          | —             |
| 1227 Spec. Assmt on County Property      | —             | —             | —             | —             | —             | —            | —            | —             | 1.00          | —             | —             |
| 1228 Ambulance Service                   | 6.00          | 2.93          | —             | —             | 0.98          | —            | —            | 10.00         | —             | —             | —             |
| 1230 Regional Airport Authority          | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1231 Bond P&I: Co. Bldgs., Bridges, Pds. | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | 10.89         |
| 1234 Aid for Junior Colleges             | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1236a Judgements                         | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1236b Judgements by the State            | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1237 County Clinic Association           | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1238 Nursing Home Authority              | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1239 County Hospital Association         | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1240 County Fair, Land & Buildings       | —             | —             | —             | —             | —             | —            | 0.40         | —             | —             | —             | —             |
| 1241 Judgement for Injury Claim          | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1248 Default of State Taxes              | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1249 Fire Protection                     | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1250 Compromise of Judgement/Injury      | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1251 Bond payments for Judgement         | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1252 Joining Garrison Diversion Dist.    | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1254 Debt of dissolved townships         | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1255 Pay township debt to county         | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1258 Disaster/Emergency matching         | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1259 Unorganized Road & Bridge           | 18.00         | —             | 21.97         | 18.75         | 18.00         | 14.70        | 12.51        | 18.00         | 31.96         | 21.04         | —             |
| 1264 Water Resource District             | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | 1.37          |
| 1266 Joint Water Resource District       | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| 1268 Vector Control District             | —             | —             | —             | —             | —             | 1.32         | —            | —             | —             | 1.87          | —             |
| 1269 Joint County Park                   | —             | —             | —             | —             | —             | —            | —            | —             | —             | —             | —             |
| <b>Total of all Mills Levied</b>         | <b>176.41</b> | <b>128.58</b> | <b>199.88</b> | <b>148.90</b> | <b>188.00</b> | <b>93.97</b> | <b>76.56</b> | <b>148.39</b> | <b>280.22</b> | <b>213.08</b> | <b>232.70</b> |

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*Yolanda Rickford*  
Operator's Signature

10/2/03  
Date

# Taxes Levied 2001 Tax Year

|   | Oliver        | Pembina       | Pierce        | Ramsey        | Ransom        | Renville      | Richland      | Rolette       | Sargent       | Sheridan      | Sioux         |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Levies Proposed for Consol</b>       |               |               |               |               |               |               |               |               |               |               |               |
| General Fund                            |               |               |               |               |               |               |               |               |               |               |               |
| 1201 General or Home Rule               | 19.43         | 24.49         | 38.24         | 30.04         | 20.11         | 21.54         | 59.45         | 32.63         | 29.43         | 21.00         | 49.03         |
| 1202 Care of Patients in Institutions   |               |               |               |               |               | 10.93         |               |               |               |               |               |
| 1203 Human Services                     |               |               |               |               |               |               |               |               |               |               |               |
| 1204 County Road & Bridge               | 0.25          | 1.00          | 2.36          | 3.01          | 5.03          | 1.30          | 8.00          | 0.34          | 9.04          | 2.00          |               |
| 1205 Extra Ordinary Outlay              |               |               |               | 3.01          |               |               |               |               |               |               |               |
| 1206 Aid to Multi-County Fair Assoc.    |               |               |               |               |               |               |               |               |               |               |               |
| 1207 Firebreak Fund                     |               |               |               |               |               |               |               |               |               |               |               |
| <b>Total General Fund</b>               | <b>19.68</b>  | <b>25.49</b>  | <b>38.60</b>  | <b>36.06</b>  | <b>25.14</b>  | <b>33.77</b>  | <b>67.45</b>  | <b>32.97</b>  | <b>38.47</b>  | <b>23.00</b>  | <b>49.03</b>  |
| 1208 Regional or Co. Correction Center  |               | 5.00          | 5.00          | 5.34          |               | 1.35          |               | 6.57          |               | 1.22          |               |
| 1211 OASIS, Soc. Sec. & Retirement      | 9.09          | 11.50         | 6.61          | 1.00          | 16.66         | 13.93         |               | 9.77          | 6.60          | 12.57         | 10.58         |
| 1213 Veterans Service Officer           | 1.25          | 0.66          | 0.80          | 0.75          | 1.07          | 0.36          | 0.75          | 0.39          | 0.75          | 0.50          | 2.01          |
| 1214 Extension Service                  | 2.00          | 2.14          | 2.65          | 2.23          | 2.56          | 3.06          | 2.19          | 3.11          | 3.17          | 4.78          | 2.46          |
| 1215 Extension Service                  |               |               |               | 0.75          |               |               |               |               |               |               |               |
| 1216 Historical Society Work            | 0.25          | 0.25          | 0.30          | 13.04         | 0.21          | 0.25          | 0.26          | 0.32          | 0.25          | 0.41          |               |
| 1218 Aid to County Fair                 |               | 1.50          |               | 0.35          | 0.66          |               |               |               | 0.64          |               |               |
| 1224 Advertising                        |               | 0.25          |               |               | 0.58          | 0.36          |               | 0.30          | 0.47          | 0.50          |               |
| 1226 County Loan                        |               |               |               |               | 2.58          |               |               |               |               |               |               |
| 1229 Weather Modification               |               |               |               |               |               |               |               |               |               |               |               |
| 1232 Abandoned Cemetery Maintenance     | 0.10          |               |               | 0.11          |               |               |               |               |               |               |               |
| 1233 County Road                        |               |               |               |               |               |               |               |               |               |               | 1.09          |
| 1236 Insurance Reserve                  |               |               | 0.49          |               |               |               |               | 3.59          | 1.78          | 1.25          | 5.90          |
| 1241 County Fair, Purchase/Lease        |               |               |               |               |               |               |               |               |               |               |               |
| 1242 Econ. Ind. Planning Surv. & Train  |               |               |               |               |               |               |               |               |               |               |               |
| 1243 Plant Pest Control                 |               |               |               |               |               |               |               |               |               |               |               |
| 1244 Planning Purpose                   |               |               |               |               |               |               |               |               |               |               |               |
| 1246 TV UHF Booster Station             |               |               |               |               |               |               |               |               |               |               |               |
| 1247 Railroad Purpose                   |               |               |               |               |               |               |               |               |               |               |               |
| 1253 Extermination of gophers/pests     |               |               |               |               |               |               |               |               |               |               |               |
| 1257 Weed & Grass Control               |               |               |               |               |               |               |               |               |               |               |               |
| 1258 Weed Control & Leafy Spurge        | 3.19          | 0.50          | 3.00          | 3.00          | 2.97          | 3.02          | 4.00          | 4.00          | 2.60          | 3.74          | 0.50          |
| 1260 Library & Reading Room             |               | 1.00          | 3.62          | 1.50          |               |               |               |               |               |               | 3.02          |
| 1261 Comprehensive Health Care Insur.   | 4.00          | 4.00          | 4.81          | 5.17          | 4.30          | 3.88          |               |               | 6.37          | 4.50          |               |
| 1262 Handicapped Programs & Activities  |               |               |               |               |               |               |               |               |               |               | 6.02          |
| 1263 Lease for court/LE facilities      | 2.00          | 4.00          | 2.15          | 3.75          | 3.31          | 1.62          | 4.00          | 1.99          | 3.10          | 1.30          |               |
| 1267 County Parks & Recreational Areas  | 0.39          |               | 0.24          | 0.36          | 0.66          | 3.13          | 1.00          |               | 1.18          | 0.50          |               |
| 1269 Co. Parks & Rec. Facilities        |               |               |               |               |               |               |               |               |               |               |               |
| <b>Consolidated Total</b>               | <b>41.95</b>  | <b>56.29</b>  | <b>66.47</b>  | <b>73.43</b>  | <b>61.30</b>  | <b>64.75</b>  | <b>79.67</b>  | <b>63.01</b>  | <b>65.36</b>  | <b>54.27</b>  | <b>62.61</b>  |
| <b>Levies NOT Proposed for Co</b>       |               |               |               |               |               |               |               |               |               |               |               |
| 1209 Excess Levy (50% Legal Limitation) |               |               |               |               |               |               |               |               |               |               |               |
| 1210 Emergency                          | 0.94          |               |               | 2.00          |               |               | 2.00          |               |               | 2.00          | 1.25          |
| 1212 Farm to Market & Federal Aid Road  | 10.00         | 10.00         | 10.00         | 10.00         | 10.27         | 14.55         | 17.69         | 20.36         | 13.57         | 12.00         |               |
| 1217 Health District                    | 4.13          |               | 3.64          | 4.03          |               | 3.36          |               | 2.00          | 2.56          | 2.90          | 4.48          |
| 1218 Job Development                    |               | 2.00          | 1.50          | 2.00          | 2.44          | 3.62          | 2.00          |               | 0.24          |               |               |
| 1220 Human Services                     | 20.00         | 16.76         | 20.24         | 20.00         | 9.78          |               | 17.00         | 22.35         | 9.37          | 14.95         |               |
| 1221 Programs & Activities for Elderly  | 0.94          | 1.00          | 1.01          | 1.00          | 1.72          | 0.97          | 1.14          | 1.28          | 1.00          | 1.00          | 2.00          |
| 1222 Emergency Human Services           |               |               |               |               |               |               |               |               |               |               | 41.41         |
| 1226 Airport Authority                  |               | 2.00          |               | 2.00          |               |               |               | 1.89          | 0.50          |               |               |
| 1227 Spec. Assmt on County Property     |               |               |               |               |               |               |               |               |               |               |               |
| 1228 Ambulance Service                  | 4.66          | 4.50          | 3.90          |               | 1.72          |               |               | 4.38          | 4.92          |               | 5.00          |
| 1230 Regional Airport Authority         |               |               |               |               |               |               |               |               |               |               |               |
| 1231 Bond P&I: Co. Bldg., Bridges, Rds. |               |               |               |               | 9.67          |               |               |               | 4.73          |               |               |
| 1234 Aid for Junior Colleges            |               |               |               |               |               |               |               |               |               |               |               |
| 1236a Judgements                        |               |               |               |               |               |               |               |               |               |               |               |
| 1236b Judgements by the State           |               |               |               |               |               |               |               |               |               |               |               |
| 1237 County Clinic Association          |               |               |               |               |               |               |               |               |               |               |               |
| 1238 Nursing Home Authority             |               |               |               |               |               |               |               |               |               |               |               |
| 1239 County Hospital Association        |               |               |               |               |               |               |               |               |               |               |               |
| 1240 County Fair, Land & Buildings      |               |               |               |               |               |               |               |               |               |               |               |
| 1245 Judgement for Injury Claim         |               |               |               |               |               |               |               |               |               |               |               |
| 1248 Default of State Taxes             |               |               |               |               |               |               |               |               |               |               |               |
| 1249 Fire Protection                    |               |               |               |               |               |               |               |               |               |               |               |
| 1250 Compromise of Judgement/Injury     |               |               |               |               |               |               |               |               |               |               |               |
| 1251 Bond payments for judgement        |               |               |               |               |               |               |               |               |               |               |               |
| 1252 Joining Garrison Diversion Dist.   |               |               |               |               |               |               |               |               |               |               |               |
| 1254 Debt of dissolved townships        |               |               |               |               |               |               |               |               |               |               |               |
| 1256 Pay township debt to county        |               |               |               |               |               |               |               |               |               |               |               |
| 1258 Disaster/Emergency matching        |               |               |               |               |               |               |               |               |               |               |               |
| 1259 Unorganized Road & Bridge          | 18.00         |               | 20.06         |               |               |               |               | 21.53         |               | 21.00         | 36.66         |
| 1264 Water Resource District            |               |               |               |               |               |               |               |               |               |               |               |
| 1265 Joint Water Resource District      |               |               | 2.00          | 2.00          | 0.64          |               | 1.00          |               | 0.51          |               |               |
| 1266 Vector Control District            |               |               |               |               |               |               | 0.82          |               |               |               |               |
| 1268 Joint County Park                  |               |               |               |               |               |               |               |               |               |               |               |
| <b>Total of all Mills Levied</b>        | <b>142.57</b> | <b>146.84</b> | <b>200.25</b> | <b>189.89</b> | <b>159.04</b> | <b>162.20</b> | <b>200.99</b> | <b>199.80</b> | <b>166.16</b> | <b>162.39</b> | <b>255.99</b> |

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10/2/03  
Date

# Taxes Levied 2001

## Table A

| 53 County<br>Average                  | Maximum<br>Levied | Minimum<br>Levied | Counties<br>Levying | Number<br>at Limit |  | Levy<br>Limit | Imposed<br>by | Notes                                  |
|---------------------------------------|-------------------|-------------------|---------------------|--------------------|--|---------------|---------------|--|
| Levies Proposed for Consolidation     |                   |                   |                     |                    |  |               |               |  |
| 26.54                                 | 59.45             | 8.00              | 53                  | 34                 | General Fund                             |               |               |  |
| -                                     | -                 | -                 | -                   | -                  | 1201 General or Home Rule                | 23.00         | Board         |  |
| 12.48                                 | 34.70             | 0.25              | 7                   | 1                  | 1202 Care of Patients in Institutions    |               | Board         |  |
| 4.03                                  | 14.99             | 0.25              | 45                  | -                  | 1203 Human Services                      |               | Board         |  |
| 3.01                                  | 3.01              | 3.01              | 1                   | -                  | 1204 County Road & Bridge                |               | Board         |  |
| 4.32                                  | 11.17             | 0.24              | 3                   | -                  | 1205 Extra Ordinary Outlay               | 5.00          | 50+% Vote     |  |
| -                                     | -                 | -                 | -                   | -                  | 1206 Aid to Multi-County Fair Assoc.     | 1.00          | Boards        |  |
| -                                     | -                 | -                 | -                   | -                  | 1207 Firebreak Fund                      | 5.00          | Petition      |  |
| 31.92                                 | 67.45             | 9.50              | 53                  | 43                 | Total General Fund                       | 34.00         |               |  |
| 3.45                                  | 7.79              | 0.25              | 30                  | 12                 | 1208 Regional or Co. Correction Center   | 5.00          | Board         |  |
| 10.24                                 | 22.31             | 1.00              | 50                  | -                  | 1211 OASIS, Soc. Sec. & Retirement       | 30.00         | Board         | Tels. & Health limits within limit     |
| 0.84                                  | 2.03              | 0.24              | 48                  | 9                  | 1213 Veterans Service Officer            | 1.25          | Board         |  |
| 2.96                                  | 5.30              | 1.00              | 44                  | 41                 | 1214 Extension Service                   | 2.00          | 50+% Vote     |  |
| 2.47                                  | 4.13              | 0.75              | 7                   | 4                  | 1215 Extension Service                   | 2.00          | 50+% Vote     |  |
| 0.59                                  | 13.04             | 0.21              | 44                  | 1                  | 1216 Historical Society Work             | 0.75          | 60% Vote      | 0.25 may be levied by board action     |
| 1.03                                  | 2.28              | 0.32              | 27                  | 1                  | 1218 Aid to County Fair                  | 2.00          | 50+% Vote     | 1.00 first year by board action        |
| 0.40                                  | 0.60              | 0.07              | 25                  | 10                 | 1224 Advertising                         | 0.50          | Board         |  |
| 3.17                                  | 7.74              | 2.00              | 12                  | 6                  | 1226 County Loan                         | 3.00          | Board         |  |
| 3.84                                  | 7.39              | 1.52              | 5                   | 1                  | 1228 Weather Modification                | 7.00          | Board         |  |
| 0.10                                  | 0.11              | 0.06              | 10                  | 9                  | 1232 Abandoned Cemetery Maintenance      | 0.10          | Board         |  |
| 5.06                                  | 13.28             | 0.19              | 12                  | 6                  | 1233 County Road                         | 5.00          | 50+% of Vote  |  |
| 1.82                                  | 5.90              | 0.32              | 33                  | 1                  | 1235 Insurance Reserve                   | 5.00          | Board         |  |
| 3.97                                  | 3.97              | 3.97              | 1                   | 1                  | 1241 County Fair, Purchase/Lease         | 2.00          | 50+% Vote     |  |
| -                                     | -                 | -                 | -                   | -                  | 1242 Econ., Ind., Planning Surv. & Train | 1.00          | 60% Vote      |  |
| 0.28                                  | 0.28              | 0.28              | 1                   | -                  | 1243 Plant Pest Control                  | 1.00          | 60% Vote      | For one year to reimburse gen. Fund    |
| -                                     | -                 | -                 | -                   | -                  | 1244 Planning Purposes                   | 3.00          | 60% Vote      |  |
| -                                     | -                 | -                 | -                   | -                  | 1246 TV UHF Booster Station              | 2.00          | 60% Vote      |  |
| -                                     | -                 | -                 | -                   | -                  | 1247 Railroad Purposes                   | 4.00          | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1253 Extermination of gophers/pests      | 0.50          | Board         |  |
| 4.34                                  | 6.00              | 1.66              | 10                  | 9                  | 1257 Weed & Grass Control                | 2.00          | Board         |  |
| 3.09                                  | 5.25              | 0.35              | 43                  | 13                 | 1258 Weed Control & Leafy Spurge         | 4.00          | Board         | Not applicable in cities over 3,000    |
| 2.91                                  | 5.09              | 1.00              | 28                  | 6                  | 1260 Library & Reading Room              | 4.00          | Petition      | Voters may increase beyond 4           |
| 3.91                                  | 6.37              | 0.78              | 36                  | 25                 | 1261 Comprehensive Health Care Insur.    | 4.00          | Board         |  |
| 5.22                                  | 8.02              | 3.61              | 3                   | 3                  | 1262 Handicapped Programs & Activities   | 0.50          | 50+% Vote     |  |
| 2.59                                  | 4.91              | 0.38              | 44                  | -                  | 1263 Lease for court/LE facilities       | 10.00         | 66% Vote      | Limited to 20 years                    |
| 1.10                                  | 3.18              | 0.24              | 35                  | 20                 | 1267 County Parks & Recreational Areas   | 1.00          | Board         | Voters may increase levy               |
| 2.50                                  | 3.00              | 2.00              | 2                   | 1                  | 1269 Co. Parks & Rec. Facilities         | 3.00          | Board         | Voters may discontinue                 |
| 62.51                                 | 92.61             | 18.50             |                     |                    | Total Allowable Levy 139.60              |               |               |  |
| Levies NOT Proposed for Consolidation |                   |                   |                     |                    |  |               |               |  |
| -                                     | -                 | -                 | -                   | -                  | 1209 Excess Levy (50% Legal Limitation)  | ***           | 60% Vote      | 2-year limit                           |
| 1.59                                  | 2.75              | 0.50              | 27                  | 12                 | 1210 Emergency                           | 2.00          | Board         | Stops when variable limit is reached   |
| 12.11                                 | 21.84             | 0.44              | 46                  | -                  | 1212 Farm to Market & Federal Aid Road   | by ballot     | 50+% Vote     |  |
| 3.73                                  | 5.55              | 2.00              | 45                  | 3                  | 1217 Health District                     | 5.00          | Joint Board   |  |
| 2.77                                  | 4.00              | 0.24              | 34                  | 7                  | 1219 Job Development                     | 4.00          | Board         | City levy can limit to rural areas     |
| 18.26                                 | 24.91             | 5.06              | 45                  | 15                 | 1220 Human Services                      | 20.00         | Board         |  |
| 1.18                                  | 2.06              | 0.50              | 49                  | 4                  | 1221 Programs & Activities for Elderly   | 2.00          | 50+% Vote     |  |
| 9.10                                  | 41.41             | 0.30              | 12                  | -                  | 1222 Emergency Human Services            | Unlimited     | Board         | If HS expenditures exceed revenue      |
| 1.79                                  | 4.00              | 0.24              | 21                  | 2                  | 1225 Airport Authority                   | 4.00          | Board         | City/Twp levy can limit to other areas |
| 0.47                                  | 1.00              | 0.03              | 8                   | -                  | 1227 Spec. Assmt on County Property      | Unlimited     | Board         |  |
| 3.82                                  | 10.00             | 0.51              | 20                  | 1                  | 1228 Ambulance Service                   | 10.00         | 50+% Vote     |  |
| -                                     | -                 | -                 | -                   | -                  | 1230 Regional Airport Authority          | 4.00          | Airport Board |  |
| 6.91                                  | 10.69             | 3.20              | 5                   | -                  | 1231 Bond P&I: Co.Bridges, Bridges, Rds. | Unlimited     | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1234 Aid for Junior Colleges             | REPEALED      |               |  |
| -                                     | -                 | -                 | -                   | -                  | 1236a Judgements                         | Unlimited     | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1236b Judgements by the State            | 1.00          | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1237 County Clinic Association           | 8.00          | 66% Vote      | 8 for 5 years or 5 for 15 years        |
| -                                     | -                 | -                 | -                   | -                  | 1238 Nursing Home Authority              | 5.00          | Board         |  |
| 5.00                                  | 5.00              | 5.00              | 1                   | -                  | 1239 County Hospital Association         | 8.00          | 66% Vote      | 8 for 5 years or 5 for 15 years        |
| 0.73                                  | 1.50              | 0.40              | 4                   | 3                  | 1240 County Fair, Land & Buildings       | 0.50          | 50+% Vote     |  |
| -                                     | -                 | -                 | -                   | -                  | 1245 Judgement for Injury Claim          | 5.00          | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1248 Default of State Taxes              | Unlimited     | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1249 Fire Protection                     | Unlimited     | Petition      | Petition of organized townships        |
| -                                     | -                 | -                 | -                   | -                  | 1250 Compromise of Judgement/Injury      | Unlimited     | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1251 Bond payments for judgement         | Unlimited     | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1252 Joining Garrison Diversion Dist.    | Unlimited     | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1254 Debts of dissolved townships        | Unlimited     | Board         | Levied against dissolved twp only      |
| -                                     | -                 | -                 | -                   | -                  | 1255 Pay township debt to county         | Twp.Cap.      | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1256 Disaster/Emergency matching         | EXPIRED       |               |  |
| 22.20                                 | 36.66             | 10.39             | 29                  | 25                 | 1259 Unorganized Road & Bridge           | 18.00         | Board         | Only in unorganized territory          |
| -                                     | -                 | -                 | -                   | -                  | 1264 Water Resource District             | 4.00          | Board         |  |
| 1.26                                  | 2.00              | 0.51              | 12                  | 3                  | 1266 Joint Water Resource District       | 2.00          | Board         |  |
| 1.09                                  | 1.67              | 0.47              | 6                   | 3                  | 1268 Vector Control District             | 1.00          | Board         |  |
| -                                     | -                 | -                 | -                   | -                  | 1269 Joint County Park                   | 3.00          | 50+% Vote     |  |
| 173.83                                | 260.22            | 76.56             |                     |                    |  |               |               |  |

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*Yolanda Rickford*  
Operator's Signature

10/2/03  
Date

# **Taxes Levied** **2001 Tax Year**

**Table B**

|  | Adams         | Barnes        | Benson        | Billings      | Bottineau     | Bowman        | Burke         | Burlingame    | Cass          | Cavaler       | Dickey        |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Levies Proposed for Consolidation</b>     |               |               |               |               |               |               |               |               |               |               |               |
| <b>General Fund</b>                          |               |               |               |               |               |               |               |               |               |               |               |
| 1201 General or Home Rule                    | 40.91         | 18.27         | 25.18         | 9.50          | 19.32         | 25.95         | 22.63         | 23.97         | 29.52         | 25.74         | 36.62         |
| 1202 Care of Patients in Institutions        | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1203 Human Services                          | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1204 County Road & Bridge                    | 0.25          | 0.46          | 5.00          | —             | 4.08          | 5.00          | 0.25          | 0.25          | 0.25          | 6.77          | —             |
| 1205 Extra Ordinary Outlay                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1206 Aid to Multi-County Fair Assoc.         | —             | —             | —             | —             | —             | 1.56          | —             | 11.17         | —             | —             | —             |
| 1207 Firebreak Fund                          | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| <b>Total General Fund</b>                    | <b>50.16</b>  | <b>18.73</b>  | <b>30.18</b>  | <b>9.50</b>   | <b>23.40</b>  | <b>32.51</b>  | <b>22.88</b>  | <b>35.39</b>  | <b>29.77</b>  | <b>32.51</b>  | <b>36.62</b>  |
| 1208 Regional or Co. Correction Center       | 4.28          | 1.66          | 1.78          | —             | —             | —             | —             | 1.50          | —             | —             | —             |
| 1211 OASIS, Soc. Sec. & Retirement           | 13.75         | 6.70          | 5.15          | 13.91         | 9.52          | 8.61          | 7.56          | 3.07          | —             | 10.80         | 21.81         |
| 1213 Veterans Service Officer                | 0.54          | 1.14          | 1.24          | 1.25          | 0.78          | 0.77          | 0.41          | 1.05          | 0.53          | 0.33          | 1.25          |
| 1214 Extension Service                       | 5.30          | 2.77          | 3.69          | 3.12          | 3.00          | 4.17          | 3.96          | —             | —             | 3.23          | 4.14          |
| 1215 Extension Service                       | —             | —             | —             | —             | —             | —             | —             | 1.87          | —             | —             | —             |
| 1216 Historical Society Work                 | 0.34          | 0.23          | —             | 0.50          | 0.27          | 0.26          | 0.23          | —             | —             | 0.25          | 0.25          |
| 1218 Aid to County Fair                      | 1.00          | 2.28          | 0.37          | —             | 1.00          | —             | 1.11          | —             | —             | —             | —             |
| 1224 Advertising                             | —             | 0.36          | —             | —             | 0.50          | —             | —             | 0.33          | —             | —             | —             |
| 1226 County Loan                             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | 2.89          |
| 1229 Weather Modification                    | —             | —             | —             | —             | —             | 7.39          | —             | —             | —             | —             | —             |
| 1232 Abandoned Cemetery Maintenance          | 0.10          | —             | —             | —             | —             | —             | 0.06          | —             | —             | —             | —             |
| 1233 County Road                             | —             | —             | —             | —             | 7.02          | —             | —             | —             | —             | 4.82          | —             |
| 1236 Insurance Reserve                       | 1.69          | 0.73          | —             | —             | 1.43          | —             | 2.02          | 0.70          | —             | 1.57          | 1.42          |
| 1241 County Fair, Purchase/Lesse             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1242 Econ., Ind., Planning Surv. & Train     | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1243 Plant Pest Control                      | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1244 Planning Purposes                       | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1246 TV UHF Booster Station                  | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1247 Railroad Purposes                       | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1253 Extermination of gophers/pests          | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | 4.00          |
| 1257 Weed & Grass Control                    | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1258 Weed Control & Leafy Spurge             | 4.00          | 3.00          | 4.00          | 4.52          | 3.97          | 3.00          | 2.02          | 4.00          | 2.35          | 1.35          | —             |
| 1260 Library & Reading Room                  | 2.61          | 1.97          | —             | 5.09          | 2.45          | —             | —             | 4.00          | —             | 2.45          | —             |
| 1261 Comprehensive Health Care Insur.        | —             | 3.27          | 4.04          | —             | 4.00          | —             | —             | 1.87          | —             | 4.88          | 4.00          |
| 1262 Handicapped Programs & Activities       | —             | —             | —             | —             | —             | —             | 3.61          | —             | —             | —             | —             |
| 1263 Lease for court/LE facilities           | 1.35          | 2.49          | 1.99          | —             | 2.50          | 3.08          | 1.98          | 1.00          | 4.00          | 3.46          | 3.54          |
| 1267 County Parks & Recreational Areas       | —             | 0.69          | 0.50          | —             | 1.50          | 1.00          | —             | 0.82          | 1.00          | —             | 1.00          |
| 1269 Co. Parks & Rec. Facilities             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| <b>Consolidated Total</b>                    | <b>65.32</b>  | <b>46.22</b>  | <b>53.27</b>  | <b>37.69</b>  | <b>61.32</b>  | <b>60.79</b>  | <b>45.61</b>  | <b>55.40</b>  | <b>37.65</b>  | <b>65.15</b>  | <b>80.92</b>  |
| <b>Levies NOT Proposed for Consolidation</b> |               |               |               |               |               |               |               |               |               |               |               |
| 1209 Excess Levy (50% Legal Limitation)      | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1210 Emergency                               | 1.94          | 0.91          | 2.00          | —             | —             | —             | —             | —             | 0.50          | —             | 2.00          |
| 1212 Farm to Market & Federal Aid Road       | 18.44         | 21.41         | 21.84         | —             | 10.00         | —             | 10.48         | —             | 10.00         | 13.30         | 15.82         |
| 1217 Health District                         | 3.55          | 2.66          | 3.70          | 3.55          | 3.44          | 3.55          | 4.79          | —             | —             | 2.66          | 3.93          |
| 1219 Job Development                         | 4.00          | 3.65          | 2.00          | —             | 3.50          | —             | 3.70          | 0.66          | 1.00          | 3.94          | 3.90          |
| 1220 Human Services                          | 24.91         | 18.27         | 20.00         | 6.37          | 18.84         | 9.84          | 5.06          | —             | 19.89         | 19.76         | 20.00         |
| 1221 Programs & Activities for Elderly       | 1.30          | 1.12          | 1.25          | —             | 1.00          | 2.08          | 0.93          | 1.25          | 1.00          | 1.45          | 1.00          |
| 1222 Emergency Human Services                | —             | —             | 11.48         | —             | —             | —             | —             | 11.16         | —             | —             | 1.32          |
| 1225 Airport Authority                       | 2.71          | 2.51          | 1.00          | —             | —             | 4.00          | —             | —             | —             | —             | 1.00          |
| 1227 Spec. Assmt on County Property          | —             | —             | —             | —             | —             | —             | —             | 0.26          | —             | —             | —             |
| 1228 Ambulance Service                       | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | 3.50          |
| 1230 Regional Airport Authority              | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1231 Bond P&I: Co Bldgs., Bridges, Rds.      | —             | 3.20          | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1234 Aid for Junior Colleges                 | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1236a Judgements                             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1236b Judgements by the State                | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1237 County Clinic Association               | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1238 Nursing Home Authority                  | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1239 County Hospital Association             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1240 County Fair, Land & Buildings           | —             | —             | —             | —             | 0.50          | —             | —             | —             | —             | —             | 1.50          |
| 1245 Judgement for Injury Claim              | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1248 Default of State Taxes                  | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1249 Fire Protection                         | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1250 Compromise of Judgement/Injury          | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1251 Bond payments for judgement             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1252 Joining Garrison Diversion Dist.        | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1254 Debts of dissolved townships            | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1255 Pay township debt to county             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1256 Disaster/Emergency matching             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1259 Unorganized Road & Bridge               | 26.04         | —             | 10.39         | 32.15         | —             | 13.82         | 18.00         | 19.44         | —             | —             | —             |
| 1264 Water Resource District                 | —             | —             | —             | —             | —             | —             | —             | —             | 1.00          | —             | —             |
| 1265 Joint Water Resource District           | —             | —             | —             | —             | —             | —             | —             | —             | 0.75          | —             | —             |
| 1266 Vector Control District                 | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| 1268 Joint County Park                       | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             |
| <b>Total of all Mills Levied</b>             | <b>251.53</b> | <b>146.19</b> | <b>180.20</b> | <b>117.85</b> | <b>157.92</b> | <b>154.87</b> | <b>134.58</b> | <b>143.59</b> | <b>100.44</b> | <b>171.41</b> | <b>215.81</b> |

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*Yalosta Rickford*  
Operator's Signature

10/2/03  
Date

# Taxes Levied 2001 Tax Year

|                                       | Divide       | Dunn         | Eddy         | Emmons       | Foster       | Golden Valley | Grand Forks  | Grant        | Griggs       | Hettinger    |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|
| <b>Levies Proposed for Consol</b>     |              |              |              |              |              |               |              |              |              |              |
| <b>General Fund</b>                   |              |              |              |              |              |               |              |              |              |              |
| 1201 General or Home Rule             | 8.00         | 25.19        | 40.39        | 34.26        | 23.00        | 36.49         | 22.75        | 21.80        | 28.78        | 41.00        |
| 1202 Care of Patients in Institutions | ---          | ---          | ---          | ---          | ---          | ---           | ---          | ---          | ---          | ---          |
| 1203 Human Services                   | ---          | 16.71        | ---          | ---          | ---          | ---           | ---          | 2.52         | ---          | ---          |
| 1204 County Road & Bridge             | 14.99        | 2.34         | 4.78         | 5.45         | 2.71         | 0.52          | 0.25         | 11.20        | 7.93         | 0.38         |
| 1205 Extra Ordinary Outlay            | ---          | ---          | ---          | ---          | ---          | ---           | ---          | ---          | ---          | ---          |
| 1206 Aid to Multi-County Fair Assoc.  | ---          | ---          | ---          | ---          | ---          | ---           | ---          | ---          | ---          | ---          |
| 1207 Firebreak Fund                   | ---          | ---          | ---          | ---          | ---          | ---           | ---          | ---          | ---          | ---          |
| <b>Total General Fund</b>             | <b>22.99</b> | <b>44.24</b> | <b>45.17</b> | <b>39.71</b> | <b>25.71</b> | <b>37.01</b>  | <b>23.00</b> | <b>35.52</b> | <b>34.71</b> | <b>44.48</b> |

|  |              |              |              |              |              |              |              |              |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1208 Regional or Co. Correction Center | 1.44         | 0.25         | 3.61         | ---          | ---          | ---          | 5.78         | ---          | 5.30         | ---          |
| 1211 OASIS, Soc. Sec. & Retirement     | 9.88         | 11.70        | 13.33        | 4.61         | 7.65         | 7.17         | 12.94        | 10.17        | 18.41        | 12.17        |
| 1213 Veterans Service Officer          | 0.52         | 0.61         | 1.20         | ---          | 0.66         | 0.48         | 1.00         | 0.66         | 0.24         | 0.52         |
| 1214 Extension Service                 | 4.31         | 1.89         | 3.09         | ---          | 2.33         | 4.05         | 2.00         | 3.99         | 4.61         | 2.68         |
| 1215 Extension Service                 | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1216 Historical Society Work           | 0.30         | 0.25         | 0.32         | 0.49         | 0.25         | 0.25         | 0.25         | 0.25         | 0.25         | 0.40         |
| 1218 Aid to County Fair                | 1.31         | ---          | ---          | ---          | 1.50         | 1.00         | 0.32         | 1.00         | 0.75         | 1.50         |
| 1224 Advertising                       | ---          | ---          | ---          | 0.18         | ---          | ---          | ---          | ---          | ---          | 0.60         |
| 1226 County Loan                       | ---          | ---          | 2.46         | ---          | ---          | 2.00         | 7.74         | 2.38         | 3.00         | ---          |
| 1228 Weather Modification              | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1232 Abandoned Cemetery Maintenance    | ---          | ---          | 0.10         | ---          | 0.10         | ---          | ---          | ---          | ---          | ---          |
| 1233 County Road                       | ---          | ---          | ---          | 0.18         | ---          | ---          | ---          | ---          | 5.00         | ---          |
| 1236 Insurance Reserve                 | 1.86         | 2.93         | 2.73         | ---          | 2.07         | ---          | 0.99         | 1.54         | 1.77         | 2.96         |
| 1241 County Fair, Purchase/Lesse       | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1242 Econ. Ind. Planning Surv. & Train | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1243 Plant Pest Control                | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1244 Planning Purposes                 | ---          | ---          | 0.28         | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1246 TV UHF Booster Station            | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1247 Railroad Purposes                 | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1253 Extermination of gophers/pests    | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1257 Weed & Grass Control              | 1.66         | ---          | ---          | ---          | 4.00         | ---          | 5.37         | 5.00         | ---          | 5.50         |
| 1258 Weed Control & Leafy Spurge       | ---          | 1.54         | 4.75         | 5.25         | ---          | 5.00         | ---          | ---          | 3.00         | ---          |
| 1260 Library & Reading Room            | 3.99         | ---          | ---          | ---          | ---          | 4.00         | 1.55         | ---          | 4.00         | ---          |
| 1261 Comprehensive Health Care Insur.  | 4.22         | 4.65         | 5.18         | 0.78         | 4.00         | ---          | 1.98         | ---          | ---          | ---          |
| 1262 Handicapped Programs & Activities | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          | ---          |
| 1263 Lease for court/E facilities      | ---          | ---          | ---          | 0.47         | 3.66         | ---          | 3.52         | 4.00         | 4.00         | 0.00         |
| 1267 County Parks & Recreational Areas | 0.53         | ---          | 3.00         | 0.99         | 1.00         | 1.49         | ---          | ---          | ---          | ---          |
| 1269 Co. Parks & Rec. Facilities       | ---          | ---          | ---          | ---          | ---          | 3.00         | ---          | ---          | ---          | ---          |
| <b>Consolidated Total</b>              | <b>62.59</b> | <b>66.39</b> | <b>85.22</b> | <b>52.55</b> | <b>52.93</b> | <b>65.45</b> | <b>66.42</b> | <b>64.51</b> | <b>85.04</b> | <b>71.40</b> |

|   |               |               |               |               |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Levies NOT Proposed for Co</b>       |               |               |               |               |               |               |               |               |               |               |
| 1206 Excess Levy (50% Legal Limitation) | ---           | ---           | ---           | 0.99          | 1.00          | 1.00          | 2.00          | ---           | 1.00          | 1.00          |
| 1210 Emergency                          | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1212 Farm to Market & Federal Aid Road  | 10.00         | 10.00         | 17.25         | 9.75          | 10.00         | ---           | 9.93          | 7.33          | 15.78         | 13.93         |
| 1217 Health District                    | 3.59          | 3.55          | 3.67          | 4.68          | 5.00          | 3.55          | 2.28          | 4.14          | 3.44          | 3.55          |
| 1219 Job Development                    | 3.22          | 4.00          | ---           | ---           | 3.00          | 3.00          | 1.27          | 4.00          | ---           | 4.00          |
| 1220 Human Services                     | 15.54         | ---           | 22.09         | 11.67         | 15.00         | 13.55         | 17.52         | 20.00         | 20.00         | 16.00         |
| 1221 Programs & Activities for Elderly  | 1.02          | ---           | 1.50          | 0.50          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.55          |
| 1222 Emergency Human Services           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | 4.72          | ---           |
| 1225 Airport Authority                  | 0.69          | 1.00          | 1.00          | ---           | ---           | 1.95          | 4.00          | ---           | ---           | ---           |
| 1227 Spec. Assmt on County Property     | 0.16          | ---           | ---           | ---           | 0.95          | ---           | 0.15          | ---           | 0.35          | 0.84          |
| 1228 Ambulance Service                  | ---           | ---           | 4.68          | 2.00          | 0.51          | 5.00          | 3.00          | 2.00          | ---           | ---           |
| 1230 Regional Airport Authority         | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1231 Bond P&I: Co. Bldgs, Bridges, Rds. | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1234 Aid for Junior Colleges            | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1236a Judgements                        | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1236b Judgements by the State           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1237 County Clinic Association          | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1238 Nursing Home Authority             | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1239 County Hospital Association        | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1240 County Fair, Land & Buildings      | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1245 Judgement for Injury Claim         | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1246 Default of State Taxes             | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1249 Fire Protection                    | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1250 Compromise of Judgement/Injury     | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1251 Bond payments for judgement        | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1252 Joining Garrison Diversion Dist.   | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1254 Debits of dissolved townships      | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1255 Pay township debt to county        | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1256 Disaster/Emergency matching        | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1259 Unorganized Road & Bridge          | ---           | 25.68         | ---           | 29.00         | ---           | 30.24         | ---           | 22.77         | ---           | ---           |
| 1264 Water Resource District            | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1265 Joint Water Resource District      | ---           | ---           | ---           | ---           | ---           | ---           | 0.95          | ---           | ---           | ---           |
| 1266 Vector Control District            | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| 1268 Joint County Park                  | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           | ---           |
| <b>Total of all Mills Levied</b>        | <b>139.40</b> | <b>184.01</b> | <b>220.64</b> | <b>163.70</b> | <b>145.32</b> | <b>190.20</b> | <b>174.94</b> | <b>190.26</b> | <b>216.37</b> | <b>183.67</b> |

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*Yalosta Rickford*  
Operator's Signature

10/2/03  
Date



# **Taxes Levied** **2001 Tax Year**

|  | Slope         | Stark         | Steele        | Stutsman      | Towner        | Trail         | Walsh         | Ward          | Wells         | Williams      |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Levies Proposed for Consol</b>        |               |               |               |               |               |               |               |               |               |               |
| General Fund                             |               |               |               |               |               |               |               |               |               |               |
| 1201 General or Home Rule                | 17.80         | 23.47         | 23.22         | 22.90         | 24.52         | 11.63         | 23.00         | 20.80         | 23.94         | 27.98         |
| 1202 Care of Patients in Institutions    |               |               |               |               |               |               |               |               |               |               |
| 1203 Human Services                      | --            | 34.70         | --            | --            | --            | --            | 0.25          | 20.00         | --            | --            |
| 1204 County Road & Bridge                | --            | 3.00          | 11.38         | 3.37          | --            | 7.14          | 8.38          | 0.25          | 12.38         | 7.09          |
| 1205 Excess Ordinary Outlay              | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1206 Aid to Multi-County Fair Assoc.     | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1207 Firebreak Fund                      |               |               |               |               |               |               |               |               |               |               |
| <b>Total General Fund</b>                | <b>17.80</b>  | <b>61.17</b>  | <b>34.60</b>  | <b>26.27</b>  | <b>24.52</b>  | <b>18.77</b>  | <b>29.61</b>  | <b>41.05</b>  | <b>36.30</b>  | <b>35.07</b>  |
| 1208 Regional or Co. Correction Center   | --            | 8.28          | --            | 7.79          | 1.05          | 2.60          | 5.00          | 4.99          | 3.08          | 1.22          |
| 1211 OASIS, Soc. Sec. & Retirement       | 5.08          | 6.28          | 9.00          | 9.84          | 4.90          | 14.68         | 14.41         | 1.57          | 12.22         | 3.48          |
| 1213 Veterans Service Officer            | 2.00          | 1.25          | 0.48          | 1.12          | 1.25          | 0.61          | 0.82          | 0.57          | --            | 2.03          |
| 1214 Extension Service                   | --            | 2.00          | 2.00          | 2.00          | --            | 2.38          | 2.93          | 1.60          | --            | 2.79          |
| 1215 Extension Service                   | --            | --            | 1.89          | --            | 3.49          | --            | --            | --            | 2.95          | --            |
| 1218 Historical Society Work             | --            | --            | 0.39          | 0.25          | 0.35          | 0.50          | 0.25          | 0.23          | 0.27          | 0.51          |
| 1218 Aid to County Fair                  | 0.81          | 1.00          | --            | --            | --            | --            | 0.75          | 1.98          | 1.50          | 0.98          |
| 1224 Advertising                         | --            | 0.50          | --            | 0.07          | 0.28          | --            | 0.48          | 0.47          | --            | 0.49          |
| 1226 County Loan                         | --            | --            | --            | --            | 3.00          | 2.98          | --            | --            | --            | --            |
| 1229 Weather Modification                | --            | --            | --            | --            | --            | --            | --            | 1.52          | --            | 2.62          |
| 1232 Abandoned Cemetery Maintenance      | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1233 County Road                         | --            | --            | 5.45          | --            | 13.28         | 4.22          | 5.16          | --            | --            | --            |
| 1235 Insurance Reserve                   | 2.43          | 2.00          | 1.53          | --            | --            | 1.29          | 1.37          | 0.32          | 1.19          | --            |
| 1241 County Fair, Purchase/Lesse         | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1242 Econ. Ind. Planning Surv. & Train   | --            | --            | --            | --            | --            | 3.97          | --            | --            | --            | --            |
| 1243 Plant Pest Control                  | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1244 Planning Purposes                   | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1246 TV UHF Booster Station              | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1247 Railroad Purposes                   | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1253 Extermination of gophers/peaks      | --            | --            | --            | --            | --            | --            | --            | --            | 3.01          | --            |
| 1257 Weed & Grass Control                | 4.88          | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1258 Weed Control & Leafy Spurge         | --            | 4.00          | 3.00          | 3.50          | 3.00          | 2.00          | 1.95          | 0.35          | --            | 3.00          |
| 1260 Library & Reading Room              | --            | 2.00          | --            | 4.00          | --            | --            | 1.79          | 2.85          | --            | 4.00          |
| 1261 Comprehensive Health Care Insur.    | 4.00          | 3.00          | 4.00          | 4.00          | 4.00          | 2.33          | 4.00          | 1.78          | 4.00          | 3.91          |
| 1262 Handicapped Programs & Activities   | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1263 Lease for court/LE facilities       | 0.82          | 1.00          | 4.00          | 0.38          | 4.00          | 4.00          | 4.00          | 0.53          | 3.81          | 4.44          |
| 1267 County Parks & Recreational Areas   | --            | 1.00          | 1.00          | 1.67          | 1.05          | 0.43          | 0.92          | 0.98          | --            | 1.21          |
| 1268 Co. Parks & Rec. Facilities         | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| <b>Consolidated Total</b>                | <b>38.40</b>  | <b>91.44</b>  | <b>87.32</b>  | <b>60.89</b>  | <b>64.17</b>  | <b>60.76</b>  | <b>73.42</b>  | <b>60.77</b>  | <b>68.31</b>  | <b>65.73</b>  |
|  | Slope         | Stark         | Steele        | Stutsman      | Towner        | Trail         | Walsh         | Ward          | Wells         | Williams      |
| <b>Levies NOT Proposed for Co</b>        |               |               |               |               |               |               |               |               |               |               |
| 1208 Excess Levy (80% Legal Limitation)  |               |               |               |               |               |               |               |               |               |               |
| 1210 Emergency                           | --            | 1.00          | 1.84          | --            | --            | 2.00          | 2.00          | --            | 2.00          | --            |
| 1212 Farm to Market & Federal Aid Road   | 0.44          | 10.00         | 11.10         | 7.31          | 10.00         | 19.38         | 15.00         | 4.51          | 5.13          | 13.84         |
| 1217 Health District                     | 3.55          | 3.55          | --            | 5.00          | 4.28          | 4.00          | --            | 3.52          | 3.90          | 3.58          |
| 1219 Job Development                     | 2.00          | 2.00          | 3.00          | 4.00          | --            | --            | 3.25          | --            | 1.52          | --            |
| 1220 Human Services                      | 11.12         | --            | 14.83         | 20.00         | 10.00         | 16.42         | 16.03         | --            | 17.88         | 20.00         |
| 1221 Programs & Activities for Elderly   | 0.70          | 1.00          | 1.00          | 1.88          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.65          |
| 1222 Emergency Human Services            | --            | --            | --            | 4.85          | --            | --            | 5.42          | 4.88          | 0.30          | 14.32         |
| 1225 Airport Authority                   | --            | --            | --            | 1.00          | 1.00          | 0.24          | --            | --            | --            | 2.00          |
| 1227 Spec. Assmt on County Property      | --            | --            | --            | --            | --            | --            | 0.03          | --            | --            | --            |
| 1228 Ambulance Service                   | --            | --            | --            | --            | 3.80          | 3.98          | --            | --            | --            | --            |
| 1230 Regional Airport Authority          | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1231 Bond P&I: Co. Bldgs., Bridges, Rds. | --            | --            | 6.24          | --            | --            | --            | --            | --            | --            | --            |
| 1234 Aid for Junior Colleges             | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1238a Judgements                         | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1238b Judgements by the State            | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1237 County Clinic Association           | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1238 Nursing Home Authority              | --            | --            | --            | --            | 5.00          | --            | --            | --            | --            | --            |
| 1239 County Hospital Association         | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1240 County Fair, Land & Buildings       | --            | --            | --            | 0.52          | --            | --            | --            | --            | --            | --            |
| 1245 Judgement for Injury Claim          | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1248 Default of State Taxes              | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1249 Fire Protection                     | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1250 Compromise of Judgement/Injury      | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1251 Bond payments for judgement         | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1252 Joining Garrison Diversion Dist.    | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1254 Debts of dissolved townships        | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1255 Pay township debt to county         | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1256 Disaster/Emergency matching         | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1259 Unorganized Road & Bridge           | 18.00         | 32.88         | --            | 23.35         | --            | --            | --            | 23.67         | --            | 23.14         |
| 1264 Water Resource District             | --            | --            | 0.94          | --            | 2.00          | 1.00          | 1.50          | --            | --            | --            |
| 1265 Joint Water Resource District       | --            | 0.47          | --            | --            | --            | --            | --            | --            | --            | 1.50          |
| 1266 Vector Control District             | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| 1268 Joint County Park                   | --            | --            | --            | --            | --            | --            | --            | --            | --            | --            |
| <b>Total of all Mills Levied</b>         | <b>112.61</b> | <b>233.78</b> | <b>173.59</b> | <b>189.49</b> | <b>165.40</b> | <b>169.50</b> | <b>191.07</b> | <b>159.10</b> | <b>188.35</b> | <b>211.50</b> |

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*Yolanda Rickford*  
Operator's Signature

10/2/03  
Date



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## **North Dakota Farm Bureau**

[www.ndfb.org](http://www.ndfb.org)

### **House Finance and Tax Committee**

*January 13, 2003*

#### **Testimony presented by North Dakota Farm Bureau**

*presented by Sandy Clark, public policy team*

HB 1024

Good morning, Mr. Chairman and members of the committee. For the record my name is Sandy Clark and I represent the 26,000 members of North Dakota Farm Bureau.

We certainly realize that county commissioners are strapped for funds and demand for services is high. But they can raise additional funds now by a vote of the people.

NDFB policy opposes HB 1024 for several reasons.

Under this bill, voters must "opt out" rather than "opt in." Commissioners simply adopt a resolution and hold a public hearing. If voters do not want consolidation, they must file a petition signed by 10% of the voters in the last gubernatorial election. They would have to get the voter registration list to do that. This process is cumbersome

Farm Bureau has always opposed the "opt out" method. These kinds of issues should be placed on the ballot up front.

NDFB is also opposed to the bill on the grounds that it could easily result in a tax increase without a vote of the people.

Most counties are already at the cap on the general levy, but many of them are not at the cap on the special levies. By consolidating these levies and raising the mill levy to the 134 general levy cap (and in many counties less than 134 mills), county commissioners can raise additional revenue without going to a vote of the people.

These special levies were originally put in place, because voters determined they wanted funds designated for these particular projects and services. Under HB 1024, once the special levies are consolidated, commissioners can budget as little or as much for that item as they choose, or they can eliminate it from the budget altogether.

North Dakota Farm Bureau urges a no vote on this bill. Thank you for your consideration. I would be happy to entertain any questions you might have.

*One future. One voice.*

**TESTIMONY TO THE  
SENATE FINANCE & TAXATION COMMITTEE**

Prepared March 12, 2003, by  
Terry Traynor, Assistant Director  
North Dakota Association of Counties

*See "Hochstadt  
to his testimony  
on 1-13-03"*

**CONCERNING ENGROSSED HOUSE BILL 1024**

On behalf of the Association of Counties, I would like to express support for Engrossed House Bill 1024 because it creates a tool to give local officials better control of their own budgets, to allow for a more honest approach to property tax levies, and to remove the inducement to raise property taxes that exists in current law.

Attached to my testimony are two tables of data regarding the county levies proposed for consolidation. The data has been extracted from the Tax Department's 2001 property tax report. This data, the most recently compiled, relates to those taxes levied in calendar year 2001, but collected in 2002. Table A is a summary of the levies, showing county averages for individual levies, the maximum and minimums levied, and the number of counties levying each. Table B details the levies actually used by each individual county. Table C is a calculation of the number of signatures necessary to refer a county board resolution to implement the optional consolidation.

Subsection 2 of the bill, is quite clear in describing the mechanics of implementing the option this legislation creates, so I would like to focus most directly on what we believe are the key elements of the bill. These are:

- The bill is permissive - it creates an "either/or" option - counties could keep the current mix of levies, or opt for the consolidated general fund levy - not both and, unless they implemented a home rule charter, no other combinations.
- The bill has no effect on counties that have taken action to consolidate or restructure their levies through home rule - (Cass, Stutsman, & Ward Counties)
- The consolidated general fund of this bill, if adopted in a county, would combine the 7 parts of the current general fund and the 28 special levies listed on the top half of the attached tables. Levies that are very "special" in nature (Farm-to-Market Roads) or applied less than countywide (Job Development) are not proposed for consolidation.
- The consolidated general fund levy limit would be set by statute at 134 mills, actually less than the combined total of the current levies.
- The county commission would implement the consolidated general fund levy through a stepped process allowing for input and referral.
- Adoption of the consolidated levy by a county would eliminate county use of the "maximum mill levy" process that tends to raise property taxes.

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A close examination of the levies proposed for consolidation helps explain the logic of the legislation. Counties have 69 separate levy authorities, from the general fund which is very "general", to very "special" levies such as the 2 mills for a UHF Television Booster Station. This complex collection is confusing for the taxpayer, and extremely difficult for local government to manage. Some counties simply can't control leafy spurge with the available 4 mills, but have no place to go for more money, while others could spray most of the state with 4 mills. Likewise, many counties can no longer fully cost-share with Ag. Extension with 2+2 mills, but have no general funds available to supplement, and other funds are restricted. This bill gives the county board the option to take charge of their budget, and make the decisions they were elected to make.

More difficult to understand, but possibly the most important reason for supporting this bill, relates to the annual implementation of the property tax process. State law limits counties to the highest amount of dollars levied in each fund for the past 3 years (if they have reached the statutory maximum). This induces a county, when they use the State's "maximum mill levy worksheet", to take advantage of any valuation increase whether they need additional revenue or not. If they don't take the growth now, it may not be available when they do need the additional revenue in the future. This bill would allow counties to maintain, or even lower taxes, without the risk of being unable to meet their obligations in future years. This is a fiscal responsibility proposal - elected leaders will have more control, more responsibility, and a system that is more understandable to our citizens.

Several amendments were added in the House that improved the bill and made it more restrictive in its application. An incorrect reference was corrected in the House amendments, and subsection 3 was added to make it clear that any contractual obligations tied to a specific levy would not be affected by a county implementing the optional levy consolidation. The House also added the language in lines 19-22 that limits the increase a county could take in any given budget year to the Consumer Price Index.

Past efforts to consolidate levies have found significant opposition from several farm groups and while the optional nature and growth limit in HB1024 have eliminated most of this opposition, we understand at least one group remains opposed. I think there continues to be a lack of understanding of what this legislation really does, because I am surprised that groups that represent our rural taxpayers want to maintain the current system - a system that encourages property tax increases every year.

Thank you for the opportunity to present our support for this proposal, and I would welcome any questions you may have.

Engrossed HB1024, provides for a citizen's referral of a commission's resolution to consolidate levies. This must be initiated by a petition that "must be signed by ten (10) percent or more of the total number of qualified electors voting for governor at the most recent gubernatorial election, and filed with the county auditor before four p.m. on the ninetieth (90) day after the preliminary resolution is adopted" (by the commission). This table reflects the number of votes cast for governor in the 2002 election, and what 10% would equal.

**Table C**

**June 13, 2000 Primary Election  
Governor Votes Cast By County**

| County        | 10 % of<br>Votes Cast               |
|---------------|-------------------------------------|
| Adams         | 54                                  |
| Barnes        | 178                                 |
| Benson        | 63                                  |
| Billings      | 27                                  |
| Bottineau     | 145                                 |
| Bowman        | 70                                  |
| Burke         | 38                                  |
| Burleigh      | 752                                 |
| Cass          | Home Rule Consolidated General Fund |
| Cavalier      | 87                                  |
| Dickey        | 79                                  |
| Divide        | 27                                  |
| Dunn          | 77                                  |
| Eddy          | 54                                  |
| Emmons        | 80                                  |
| Foster        | 46                                  |
| Golden Valley | 27                                  |
| Grand Forks   | 950                                 |
| Grant         | 84                                  |
| Griggs        | 56                                  |
| Hettinger     | 81                                  |
| Kidder        | 49                                  |
| LaMoure       | 79                                  |
| Logan         | 53                                  |
| McHenry       | 110                                 |
| McIntosh      | 50                                  |
| McKenzie      | 85                                  |
| McLean        | 154                                 |
| Mercer        | 190                                 |
| Morton        | 291                                 |
| Mountrail     | 79                                  |
| Nelson        | 46                                  |
| Oliver        | 65                                  |
| Pembina       | 106                                 |
| Pierce        | 56                                  |
| Ramsey        | 140                                 |
| Ransom        | 61                                  |
| Renville      | 50                                  |
| Richland      | 159                                 |
| Rolette       | 96                                  |
| Sargent       | 70                                  |
| Sheridan      | 62                                  |
| Sioux         | 21                                  |
| Slope         | 24                                  |
| Stark         | 528                                 |
| Steele        | 46                                  |
| Stutsman      | Home Rule Consolidated General Fund |
| Towner        | 31                                  |
| Traill        | 106                                 |
| Walsh         | 105                                 |
| Ward          | Home Rule Consolidated General Fund |
| Wells         | 69                                  |
| Williams      | 244                                 |

Prepared by the ND Association of Counties Jan. 13, 2003

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*Yalosta Rickford*  
Operator's Signature

*10/2/03*  
Date



P.O. Box 1595  
Bismarck, ND 58502-1595

February 19, 2003

Dear Chairman Urlacher and members of the committee,

My name is Kaaren Pupino and I live in Grand Forks. I work at the University of North Dakota Law Library and am currently president of the North Dakota Library Association. I am here to address you today about HB 1024 which will affect public libraries.

Recently I have had two conference calls with public library directors throughout the state discussing how HB 1024 will impact public library budgets. As a result I was asked to request that libraries (NDCC 40-38-02) be taken out of this bill before it is sent to be voted upon by the full Senate.

The reasons that NDLA is requesting libraries be deleted from the language of this bill are as follows:

1. During a budget year, money earmarked for the library could be redirected elsewhere. For example, if we have winter with a lot of snow, mill levy money for a public library might be redirected to the budget for the county highway department. Library budgets are unlike that of weed control or rabbit control. Libraries need a continuous level of funding.
2. State aid to public libraries is determined by maintenance of effort (MOE) funds and if mill levy money is reduced, then state aid would disappear as well and would thus result in a double cut to a library.
3. Although this measure could conceivably benefit libraries by resulting in more money being allotted to a library, the fear of losing money is even greater. Currently some counties give additional money to a library from their general fund.
4. While many libraries enjoy a very good working relationship with their county commissioners, that could change at any time. Someone could be elected to office that who could seek to drastically cut the public library budget. Reduced budgets are difficult enough to handle at the beginning of a budget year. Reducing a budget during a fiscal year when money is already spent or is encumbered would be a nightmare for a library.

The North Dakota Library Association is not opposed to this bill. However, on behalf of the public libraries in North Dakota, I urge you Mr. Chairman Urlacher and members of the Senate Finance and Taxation Committee, to amend this bill to exempt libraries (NDCC 40-38-02) from the bill.

Sincerely,

*Kaaren Pupino*

Kaaren Pupino  
President, NDLA  
Kaaren.Pupino@thor.law.und.nodak.edu

**TESTIMONY TO THE  
SENATE FINANCE & TAXATION COMMITTEE  
Prepared March 12, 2003, by  
Les Kogel, McLean County Treasurer  
Past President, North Dakota Association of Counties**

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**CONCERNING ENGROSSED HOUSE BILL 1024**

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Mr. Chairman and members of the Committee, I am Les Korgel, the McLean County Treasurer and Past President of the North Dakota Association of Counties. I am also in the unique and privileged position to sit on the Advisory Commission on Intergovernmental Relations, which developed HB1024 for your consideration.

I would like to express support for this proposal because it allows county boards the authority to take steps to improve their fiscal management. If a county chooses to use this optional authority, the board would be able to gain increased flexibility in their budget process and make better decisions about the priority of services within the county. This bill also provides for significant administrative simplification.

As an official that must work within the current tax structure, I can assure you that it is cumbersome, time-consuming, and administratively inefficient. Using the "maximum mill levy worksheet" for every levy that reaches its statutory limit is a significant work effort for a number of counties. This bill would give counties an option for almost half of their levies – an option that would eliminate the "worksheet" process. While the bill increases flexibility, the total levy would still be capped, (at a level slightly below the current combined total) and annual growth is restricted by amendments added in the House.

As an elected state official, I know that you struggle with granting this optional authority, but I want to assure you that each of the State's county officials are just as concerned about holding taxes down and, like you, very responsive to their voters. Counties actually levy less than 24% of all property taxes statewide, and this bill is addressing the general fund and only 28 special levies of the 69 total levies authorized by State statute. So, while this bill proposes a major, and important change to counties, it is impacting a very small portion of the overall property tax levied.

Mr. Chairman and members of the committee, I thank you for the opportunity to present this testimony, and urge a Do Pass recommendation.

**TESTIMONY TO THE  
SENATE FINANCE AND TAXATION COMMITTEE**  
Prepared March 12, 2003, by  
Wade Williams, Government Relations  
North Dakota Association of Counties

**CONCERNING HOUSE BILL 1024**

Mr. Chairman members of the committee my name is Wade Williams, Government Relations for the Association. I would like to address several issues that you may have received by e-mail or some other communication about HB1024, or there may be people here today to testify about perceived negative effects.

The first issue is weed control. We have heard that HB1024 would have a negative impact on weed control within counties. If you look at section 63-01.1-06 subsection 1, it states, *"The board of county commissioners shall levy the tax. The county treasurer shall hold all taxes levied and collected in separate funds to be known as the weed control fund and the leafy spurge fund, which shall be used to carry out this chapter. The levy shall be made to cover the salary and expenses of the county weed board, county weed control officer, the expense of weed control along public highways in the county, and other expenses incurred in the operation of an effective weed control program in the county. The tax may be levied in excess of the mill levy limit prescribed by law for general purposes."*

The next concern is the library fund and the impact that some believe HB 1024 will have. Public libraries are established by an election with the process set out in 40-38-01, which states, *"The governing body of any city or county upon petition of not less than fifty-one percent of the voters of the city or county as determined by the total number of votes cast at the last general election or upon a majority vote of the electors thereof shall establish and maintain public library service within its geographic limits by means of a public library and reading room or other public library service, either singly or in cooperation with the state library, or with one or more cities or counties, or by participation in an approved state plan for rendering public library service under the Library Services and Construction Act [20 U.S.C. 351-358], and acts amendatory thereof. Such question shall be submitted to the electors upon resolution of the governing body or upon the petition of not less than twenty-five percent of that number of electors of the city or county that voted at the last general election, filed with the governing body not less than sixty days before the next regular election. Library service may be discontinued within any city or county by any of the methods by which library services may be established, except that once established, such service shall not be discontinued until after it has been in operation for at least five years from the date of establishment."*

If we look at 40-38-02, which is the library fund levy section we see language that states, *"For the purpose of establishing and maintaining public library service, the governing body of a municipality or county authorizing the same shall establish a library fund. The library fund shall consist of annually levying and causing to be collected as other taxes*



are collected, a municipal or county tax not exceeding the limitation in subsection 15 of section 57-15-06.7 and subsection 5 of section 57-15-10 and any other moneys received for library purposes from federal, state, county, municipal, or private sources." The chapter 57 sections referenced are the levy authority, which is 4 mills.

The third issue that we have heard is that counties would no longer be required to maintain abandoned cemeteries. If you refer to 23-06-30 you will see they have little choice but to maintain them.

*"The board of county commissioners of each county may provide for the identification, cataloguing, recording, and shall provide for the general maintenance and upkeep of each abandoned cemetery located within such county. The board shall, at least once each year, proceed to have the weeds and grass cut, restore gravestones to their original placement, and perform any other general maintenance necessary to maintain the dignity and appearance of the grounds. For the purposes of this section, a cemetery means any tract of land used as a burial plot and which is filed with the recorder of the county as a public burying place. The board of county commissioners of each county shall provide for the registration, with the state department of health, of each abandoned cemetery within such county unless such cemetery has been previously registered. Such registration must take place within one year of notification being made to the board, by any interested part of the existence of such abandoned cemetery. Expenditures may not exceed levy limitations as provided in section 57-15-27.2."*

You are also going to hear that before the concept in HB 1024 is implemented there should be a vote of the people to put the statute in force. It is our feeling that requirement is already in the "home rule charter" process. We are looking for budget flexibility in HB 1024 not a complete restructuring of county government as going to home rule often is.

It is our belief that these sections show that counties must fulfill their obligations to these special purposes, regardless of whether the levies are consolidated; or in some cases they already have the authority to reduce budgets and consolidation will make no changes.

Mr. Chairman, thank you for the opportunity to support this proposal and I welcome any questions you may have.



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**TESTIMONY ON HB 1024**  
**WEDNESDAY, MARCH 12, 2003**  
**LOBBYIST # 384**

Good Morning, Chairman Urlacher, members of the Senate Finance & Taxation Committee. My name is Merlin Leithold. I am the director of the south-central area, with the ND Weed Control Association. I am also the county weed officer in Grant County.

I come before you this morning in opposition to HB 1024.

County weed boards are a rather new entity in county government, being started in the early 1980's. Although we are a rather new entity, we are a vital part of each and every county in North Dakota.

Many of our weed boards have limited funds, from mill levies. Even with cost share monies from the state, funding a good cost share program in some counties gets very difficult. The basic problem, the total dollars from 1 mill is quite small in rural counties, compared to counties with large metropolitan areas. Most of these rural counties have reached their limit on number of mills they can receive. But in those cases, the county weed boards can go to the county commissioners and ask for general fund dollars. But in those counties, usually the commissioners do not have extra funds to give out, either.

HB 1024 will not change that. What it will do is take funds from programs that cannot survive with fewer funds. It would also eliminate carry-over authority for weed boards.

*Merlin Leithold*  
Operator's Signature

10/2/03  
Date

With the current carry-over authority, some counties save funds over a period of several years, to buy needed equipment that they normally could not afford.

HB 1024 would also make poor managers out of a lot of entities. Without carry-over authority, the spend it or lose it approach would become quite common.

Currently, weed boards have pretty steady income. They know how many mills, and what monies come from those mills, year after year. The main concern is cost share from the state. Even that is usually pretty steady. HB 1024 would take that all away. Like I said earlier, it would take away, not only the carry-over funds, it would also mess up the formula for receiving state funding.

This bill could eliminate certain boards, giving more power to elected officials. In some counties, you have three commissioners. Taking authority from some, and giving more to just a few, does not make sense.

With the counties accessing the computers for their accounting to supposedly make their job easier, why is it now more difficult to manage these approximately 68 general fund levies?

HB 1024 is of great concern to the ND Weed Control Association. Our association, along with county weed boards, has come along way in the past 20 years. With the constant threat of new invasive weeds, and state funding ever increasingly tight, we cannot afford to suffer financial setbacks on the county level.

Please help us continue fighting noxious weeds in this great state. Please consider voting NO on HB 1024.

Thank-you.



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## **North Dakota Farm Bureau**

[www.ndfb.org](http://www.ndfb.org)

### **Senate Finance and Tax Committee**

*March 12, 2003*

#### **Testimony presented by North Dakota Farm Bureau**

*presented by Sandy Clark, public policy team*

Good morning, Mr. Chairman and members of the committee. For the record my name is Sandy Clark and I represent the 26,000 members of North Dakota Farm Bureau.

NDFB policy opposes HB 1024 because it can easily result in a tax increase without a vote of the people.

We certainly realize that county commissioners are strapped for funds and demand for services is high.

Most counties are already at the cap on the general levy, but many of them are not at the cap on the special levies. By consolidating these special levies and raising the mill levy to the 134 general levy cap, county commissioners can raise additional revenue without going to a vote of the people.

Voters originally determined they wanted funds designated for these particular projects and services. Under HB 1024, once the special levies are consolidated, commissioners can budget as little or as much for that item as they choose, or they can eliminate it from the budget altogether.

With so many unfunded mandates coming down to the counties, particularly in the area of social services, it will be tempting for county commissioners to cut funds for programs like weed control, plant pest control, county libraries, county fairs, historical societies, county parks and recreation, as well as Extension and 4-H programs. Furthermore, our members are also opposed to the method of protest under this bill. Under this bill, voters must "opt out" rather than "opt in." While we realize consolidation under this bill is optional, commissioners simply adopt a resolution and

*One future. One voice.*

*Yolanda Rickford*  
Operator's Signature

*10/2/03*  
Date

hold a public hearing. If voters do not want consolidation, they must file a petition signed by 10% of the voters in the last gubernatorial election. They would have to get the voter registration list to do that. This process is designed to be cumbersome and discourages residents from pursuing the option.

The issue of consolidated mill levies should be simply placed on the ballot and allow taxpayers to decide. As it stands today, this bill provides a tax increase without a vote of the people on some issues for which they previously had the opportunity to vote.

Consolidation of county mill levies is a major change in tax policy on the local level.

Therefore, we would suggest an amendment to this bill changing the protest petition process to an "opt in" method that allows residents in the county to vote on this issue right up front.

Allowing residents to vote on the consolidation of county mill levies strengthens local control and keeps voters engaged in the process of county government.

Thank you for your consideration. I would be happy to entertain any questions you might have.

30132.0400

FIRST ENGROSSMENT

Fifty-eighth  
Legislative Assembly  
of North Dakota

ENGROSSED HOUSE BILL NO. 1024

Introduced by

Legislative Council

*Amendment Submitted to Senate Finance & Tax  
Committee by North Dakota Farm Bureau.*

(Advisory Commission on Intergovernmental Relations)

- 1 A BILL for an Act to create and enact a new section to chapter 57-15 of the North Dakota  
2 Century Code, relating to optional consolidation of county mill levies.

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

4 SECTION 1. A new section to chapter 57-15 of the North Dakota Century Code is  
5 created and enacted as follows:

6 Optional consolidation of county mill levies.

- 7 1. In lieu of determining its general fund levy limitation under section 57-15-01.1 or  
8 57-15-06, a county may determine its general fund levy authority as provided in  
9 this section. A county may consolidate the levies provided for under sections  
10 4-02-26, 4-02-27, 4-02-27.1, 4-02-27.2, 4-02-37, 4-08-15, 4-08-15.1, 4-16-02,  
11 4-33-11, 11-11-24, 11-11-53, 11-11-60, 11-11-65, 11-11.1-06, 11-28-06, 18-07-01,  
12 24-05-01, 32-12.1-08, 40-38-02, 40-57.2-04, 49-17.2-21, 52-09-08, 57-15-06.4,  
13 57-15-06.5, 57-15-06.6, 57-15-06.9, 57-15-10.1, 57-15-27.2, 57-15-54, 57-15-59,  
14 57-47-04, 61-04.1-26, and 63-01.1-06 with its general fund levy under section  
15 57-15-06 to provide for a county general fund levy which may not exceed one  
16 hundred thirty-four mills on the dollar of taxable valuation of the county. A county  
17 that elects to determine its general fund levy authority under this section may not  
18 impose separate levies under the sections listed in this subsection and may not  
19 increase the number of mills levied in any one year over the number levied in the  
20 previous year by more than the increase in the consumer price index for all urban  
21 consumers, all items, United States city average, as completed by the United  
22 States department of labor, bureau of labor statistics.  
23 2. The consolidation of mill levies under subsection 1 may be accomplished by  
24 resolution of the board of county commissioners, <sup>and approval</sup> ~~subject to the right of referendum~~

Fifty-eighth  
Legislative Assembly

~~by the county electors~~ <sup>a majority vote of</sup> at any regular or special election.

The board of county commissioners may by majority vote adopt a preliminary resolution providing for the consolidated levy. The board shall publish the preliminary resolution in the official newspaper of the county, at least once during two different weeks within the thirty-day period immediately following the adoption of the preliminary resolution. The board of county commissioners shall hold at least one public hearing and receive comments regarding the consolidation of mill levies. ~~The preliminary resolution may be referred to the qualified electors of the county by a petition protesting the consolidation. The petition must be signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election, and filed with the county auditor before four p.m. on the ninetieth day after the preliminary resolution is adopted. If the petition contains the signatures of a sufficient number of qualified electors, the board of county commissioners shall rescind the preliminary resolution or submit the resolution to a vote of the qualified electors of the county at the next regular election or at a special election called by the board of county commissioners to address the question. If a majority of the, at the regular or special election~~ qualified electors voting on the question approve the resolution, the consolidation becomes effective for the next tax year and subsequent tax years. ~~If a petition protesting the consolidation is not submitted within ninety days, the board of county commissioners shall consider the comments received regarding the consolidation and either adopt a final resolution implementing the consolidation or rescind the preliminary resolution. The consolidation of mill levies may be reversed by resolution of the board of county commissioners following the same procedure provided for implementation of the consolidation, or by a majority vote of the qualified electors of the county voting on the question pursuant to submission of a petition to reverse the consolidation signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election.~~

3. A contractual obligation entered by a county with respect to a dedicated mill levy may not be impaired as a result of consolidation of levies under this section.

Amendments submitted by North Dakota Farm Bureau  
March 17, 2003

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1024

Page 1, line 24, replace "subject to the right of referendum" with "and approval"

Page 2, line 1, replace "the county" with "a majority vote of"

Page 2, line 1, replace period with "at any regular or special election."

Page 2, line 2, remove "preliminary"

Page 2, line 3, remove "preliminary"

Page 2, line 5, remove "preliminary"

Page 2, line 7, remove "The preliminary resolution may be referred to the"

Page 2, remove lines 8 through 15

Page 2, line 16, remove "the board of county commissioners to address the question"

Page 2, line 17, after question, insert "at the regular or special election"

Page 2, line 18, remove "If a petition"

Page 2, remove lines 19 through 21

Page 2, line 22, remove "rescind the preliminary resolution"

Page 2, line 23, remove "resolution of the board of county commissioners"

Page 2, line 24, place period after "consolidation" and remove "or by a majority vote of"

Page 2, remove lines 25 through 28

Renumber accordingly



March 12, 2003

Mr. Chairman, members of the committee; My name is Myron Dieterle, I am a farmer and rancher from Sheridan County & Chairman of The Sheridan County Weed Board, and am testifying on behalf of the board.

Our board feels that the legislature, in it's wisdom provided for noxious weed and pest control by creating county weed boards whose members are appointed by the county commisioners. Local funding was provided for by allowing these boards to certify annually to the county commission a budget not exceeding a total of four mills for noxious weed and pest control. With any budget one sometimes needs to carry funds for more than one year to make capital improvements in plant, equipment, and facility. County weed boards recieve monies from county farmers and ranchers, contracts with DOT, contracts with political sub divisions, miscellaneous sources, and state funding. We feel that because of the diversity of funds, the need to carry funds for more than a year at a time, and the involvoment of state funding; funding provided for under 63-01.1-06 SHOULD BE SEPERATE and not combined with the county general fund. We feel we can be more accountable to you the legislature under current Statute.

In our county as in many the past few years roads have annually been raised in spots with FEMA amd local monies. It would have been nice to see many of these spots rebuilt and not just added on to the top to get the surface so many inches above the level of the water.

Page 1 of 2

Valosta Rickard  
Operator's Signature

10/2/03  
Date

Many county commissions are made up of three members. One may be newly elected so they feel they will respect the judgement of the other two, one may want to please everyone, and the third might be a very knowledgeable person whose been on the board for a number of years. They maybe didn't agree with the money spent for picnic shelters at the local lake or the way their neighbor is controlling weeds on their CRP.

You appropriate money to state agencies for specific purposes and some of these funds go for grants to local subdivisions, maybe to help build camper hookups at a county park or to buy computers for a local library.

You people appropriate money to the Ag Department for Leafy Spurge Land Owner Assistance Program, for new and invasive weed control, and in this session, are being asked for money which is needed for Salt Cedar control. Are you appropriating those funds or any state funds for any special purpose so they might be better managed by a local county commission.

If a local library, park board, or weed board, or any special levy has enough money, why would they levy for additional funds, or seek state and federal funds to carry out the purposes provided for under ND Century Cod

County commissions have authority to levy a special tax on all properties for emergencies and retire debt over a specified number of years if they have emergency needs.

Mr. Chairman, members of the committee, we are opposed to HB 1024.

Thank you Mr. Chairman.

Submitted by Myron Dieterle Chr.

Sheridan Co. Weed Board

701- 626- 7470

page 2 of 2

Yolanda Rickford  
Operator's Signature

10/2/03  
Date

Roger Johnson  
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**NORTH DAKOTA DEPARTMENT OF AGRICULTURE  
LEGISLATIVE TESTIMONY**

Testimony of Jeff Olson,  
Registration Coordinator  
House Bill 1024  
March 12, 2003  
10:00 a.m.  
Senate Finance and Taxation Committee  
Lewis and Clark Room

Chairman Urlacher and members of the committee. My name is Jeff Olson. I am a Program Manager at the Department of Agriculture. I am here to provide neutral testimony on HB 1024, a bill that consolidates county mill levies.

The North Dakota Department of Agriculture has mill levy requirements for cost-sharing noxious weed control funds. The Department in conjunction with the North Dakota Weed Control Association developed the existing formula used for disbursement of cost-share funds based on the counties contribution toward weed control and the minimum mill levy requirements. The Department assumes that if the mill levies are consolidated, that documentation of the dedicated mills for weed control will be certified by the counties each year to comply with N.D.C.C. 63-01.1-06 #4 of a minimum 3 mill requirement. I've attached a copy of the noxious weed law for your information.

Thank you Mr. Chairman. I would be happy to answer any questions at this time.

*Yalosta Rickford*  
Operator's Signature

10/2/03  
Date

agricultural experiment station and the director of the North Dakota state university extension service, or their respective designees. All designated county weed control officers must be certified pursuant to the rules adopted by the commissioner before assuming their duties.

2. The North Dakota state university extension service shall establish a program to provide educational instruction to local weed control officers.

**63-01.1-06. Funding of programs.**

1. The board of county commissioners may pay expenses from the general fund in any one year in furtherance of this chapter, including weed control along public highways in the county. The county weed board may certify annually to the board of county commissioners a tax, not to exceed two mills on the taxable valuation of all taxable property in the county, to carry out this chapter. In addition, the county weed board, with the approval of a majority vote of the board of county commissioners, may certify up to two additional mills on the taxable valuation of all taxable property in the county. If a county assesses more than three mills, at least one mill must be dedicated to leafy spurge control. However, the tax may not be levied on property within the corporate limits of a city that establishes a program under section 63-01.1-10.1. The board of county commissioners shall levy the tax. The county treasurer shall hold all taxes levied and collected in separate funds to be known as the weed control fund and the leafy spurge fund, which shall be used to carry out this chapter. The levy shall be made to cover the salary and expenses of the county weed board, county weed control officer, the expense of weed control along public highways in the county, and other expenses incurred in the operation of an effective weed control program in the county. The tax may be levied in excess of the mill levy limit prescribed by law for general purposes.
2. The commissioner shall allocate the funds of any legislative appropriation to the county weed boards and cities which establish a program under section 63-01.1-10.1 pursuant to a formula adopted by the commissioner, after consultation with county weed boards. Landowners shall contribute a minimum of twenty percent of the cost of noxious weed control on their land. No county weed board or city may receive an amount in excess of one-half of the board's or city's actual expenditures for noxious weed control from any legislative appropriation, unless the appropriation provides assistance in noxious weed control to a board or city under subsection 3.
3. If a county weed board determines a weed is seriously endangering areas of a county or the state, assistance in control may be provided by legislative appropriation. The commissioner shall allocate the appropriation accordingly, and the commissioner and each affected county weed board and city which establishes a program under section 63-01.1-10.1 shall be responsible for ensuring that the funds are properly expended.
4. To be eligible to receive state cost share funds a county shall levy a minimum of three mills for noxious weed or leafy spurge control. The request for allocated funds pursuant to subsections 2 and 3 must be initiated by the county weed board or city which establishes a program under section 63-01.1-10.1 by submitting a voucher and documentation. Upon approval of the voucher and documentation by the commissioner, the office of management and budget shall make the payment out of funds appropriated for control of weeds.

**63-01.1-06.1. Leafy spurge control program.** Repealed by S.L. 1993, ch. 610, § 13.

**63-01.1-06.2. Leafy spurge control program funding.** Repealed by S.L. 1993, ch. 610, § 13.

**63-01.1-06.3. Leafy spurge mill levy.** Repealed by S.L. 1993, ch. 610, § 13.

Page No. 5

*Yalosta Rickford*  
Operator's Signature

*10/2/03*  
Date

**Testimony on HB1024 North Dakota Township Officers Ass'n**  
prepared by Ken Yantes

**Mr. Chairman, & Senate Finance and Taxation committee  
Members**

**My Name is Ken Yantes and I represent over 6000  
members of the North Dakota Township Officers  
Association. We have policy in opposition to HB1024.  
This is what our policy says:**

**The NDTOA should oppose the consolidation of mill levies  
for counties and preserve highway funds and agriculturally  
related expenditures from diversion to other county uses.**

**Passing HB1024 will give the county commissioners the  
optional authority to consolidate 33 different mill levies.  
I have attached a list of these levies to this testimony.**

**Testimony at our annual meeting indicated that, with the  
present population shifts, rural interests could be out  
weighed and more importance be placed on the urban  
needs within the county.**

**For this reason, our policy asks for your vote opposition to  
HB1024.**

|    | Century Code  | Mills Allowed | Service Allowed                                     |
|----|---|---------------|---|
| 1  | 4-02-26   | 1 Mill        | County fair   |
| 2  | 4-02-27   | 1.5 mills     | County fair association                             |
| 3  | 4-02-27.1   | .5 mill       | County fair association                             |
| 4  | 4-02-27.2   | 2 mills       | County fair land and buildings (10 year levy)       |
| 5  | 4-02-37   | 1 mill        | multi-county fair                                   |
| 6  | 4-08-15   | 2 mills       | Extension work                                      |
| 7  | 4-08-15.1   | 2 mills       | Extension work                                      |
| 8  | 4-16-02   | .5 mill       | gopher, rabbit and crow destruction                 |
| 9  | 4-33-11   | 1 mill        | pest control  |
| 10 | 11-11-24  | 5 mills       | extraordinary building expenditures                 |
| 11 | 11-11-53  | .25 mill      | historical works                                    |
| 12 | 11-11-60  | 2 mills       | booster station                                     |
| 13 | 11-11-65  | .5 mill       | programs and activities for handicapped persons     |
| 14 | 11-11.1-06  | 4 mills       | job development authority                           |
| 15 | 11-28-06  | 1 mill        | county park commissioners expenses                  |
| 16 | 18-07-01  | 5 mills       | Firebreaks  |
| 17 | 24-05-01  | 5 mills       | COUNTY ROADS & BRIDGES                              |
| 18 | 32-12.1-08  | 5 mills       | insurance reserve fund                              |
| 19 | 40-38-02  | 4 mills       | public library                                      |
| 20 | 40-57.2-04  | 1 mill        | on the job training & surveys                       |
| 21 | 49-17.2-21  | 4 mills       | railroad authority                                  |
| 22 | 52-09-08  | 4 mills       | health care insurance & old age survivors insurance |
| 23 | 57-15-06.4  | 1.25 mills    | veterans service officer                            |
| 24 | 57-15-06.5  | 3 mills       | county planning                                     |
| 25 | 57-15-06.6  | 5 mills       | regional or county correction centers               |
| 26 | 57-15-06.9  | 3 mills       | county parks & recreation land acquisition          |
| 27 | 57-15-10.1  | .5 mill       | advertising for industrial development              |
| 28 | 57-15-27.2  | .1 mill       | abandoned cemeteries                                |
| 29 | 57-15-54  | 2 mills       | weed distruction county and township roadsides      |
| 30 | 57-15-59  | 10 mills      | leases for law enforcement facilities               |
| 31 | 57-47-04  | 3 mills       | loan repayment                                      |
| 32 | 61-04.1-26  | 7 mills       | weather modification authority                      |
| 33 | 63-01.1-06  | 3 mills       | highway weed control                                |
| 34 |   |               |   |
| 35 | Above mill levies are listed on HB1024 for proposed consolidation by board of |               |   |
| 36 | County commissioners.   |               |   |

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*Yolanda Rickford*  
Operator's Signature

10/2/03  
Date