

# MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION

SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1025

2005 HOUSE FINANCE AND TAXATION

HB 1025

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1025**

House Finance and Taxation Committee

Conference Committee

Hearing Date January 5, 2005

Tape Number	Side A	Side B	Meter #
#1	X		0.04

Committee Clerk Signature

*Janice Stein*

Minutes:

**REP. DAVID DROVDAL, VICE CHAIR,** Called the committee hearing to order.

**JENNIFER CLARK, LEGISLATIVE COUNCIL** Testified for the Advisory Commission on Intergovernmental Relations. She stated this bill makes three main changes. This is regarding that optional, consolidated, general fund of levies for the county. At this point, no county has used that consolidation option. The commission has adopted recommendations from the Association of Counties, and made this policy change. They changed the individual levies that are put into that general fund. One of the changes is a correction. She stated it came to her attention, that the bill which Terry Traynor provided, it is possible that they intended to overstrike on page 1, line 11, section 11-11-65.

The second change is it changes the general fund cap from 134 mill levies to 118.

The third thing is, it will remove the general fund increase.

**TERRY TRAYNOR, ASSISTANT DIRECTOR, NORTH DAKOTA ASSOCIATION OF  
COUNTIES.**

Testified in support of the bill, see written testimony.

**REP. SCHMIDT** You mentioned the 70 some, is that Homeland Security, or will they be adding Homeland Security?

**TERRY TRAYNOR** There is no Homeland Security levy. I am not aware of an effort to add a levy.

**REP. SCHMIDT** Asked whether he anticipates there will be a Homeland Security?

**TERRY TRAYNOR** At this time I don't.

**REP. WRANGHAM** You mentioned a couple of times, that the counties strongly support this, have you done a poll or do you know how many counties support this?

**TERRY TRAYNOR** We took this issue to our annual convention, where all of the county commissioners, auditors, treasurers, and sheriffs attend, and it is a policy position. We supported the bill two years ago, and we support the changes to make it workable.

**REP. GRANDE** In your testimony, you used the words "removal of the limitation of growth", are you saying the counties would then have the ability of unlimited mill levy inclusive, without the vote of the people?

**TERRY TRAYNOR** They would be able to go up to the cap of 118 mills, but like anything else, their levy is based on their budget, and they can only spend money for things that legislature allows them to spend money on.

**REP. GRANDE** How many counties are already at the 118?

**TERRY TRAYNOR** Used the chart which was part of his written testimony to give an example of the average county levy, and the maximum any county levies, plus the minimum each county levies. 43 counties are at the maximum for an average of 30 mills. One, is at 70 mills. He stated he could have a county by county breakdown, and would provide that.

**REP. IVERSON** Asked whether there are any counties over the 118 mills.

**TERRY TRAYNOR** At this time, they are in the process of collecting for next year, this data will be updated at some point. For last year, the highest any county levied in this group of mills, was 82.93.

**REP. DROVDAL** Stated the committee would work with Ms. Clark in taking out the 11-11-65.

**MIKE MONTPLAISIR, CASS COUNTY AUDITOR AND PAST PRESIDENT OF THE NORTH DAKOTA ASSOCIATION OF COUNTIES.** Mr. Montplaisir testified in support of the bill. See written testimony.

**REP. FROELICH** Asked whether there was a county wide decrease in the past 15 years.

**MIKE MONTPLAISIR** Stated that in Cass County, they have not seen a county wide decrease in evaluation, in fact, we are growing six or seven percent per year. In other counties in North Dakota, there is a decrease in evaluation in a lot of cases. The CPI Index was used on mills, if your mills don't go up a certain percentage, and your evaluation drops more than that, the result in dollars you can raise, are less.

**REP. FROELICH** Asked for a list of counties where it decreased?

**MIKE MONTPLAISIR** Stated he thought he could get a list.

**MERLIN LEITHOLD, DIRECTOR FROM THE SOUTH CENTRAL AREA WITH THE NORTH DAKOTA WEED CONTROL ASSOCIATION.** Testified in support of the bill.

See written testimony.

**ERIC AASMUNDSTAD, PRESIDENT, NORTH DAKOTA FARM BUREAU,** Testified in opposition of the bill. See written testimony.

**REP. FROELICH** Stated 49-17-2-21 deals with railroads, if this is left in there, even though we don't have a railroad in the county, they could levy something for it.

**ERIC AASMUNDSTAD** That is my understanding, that is four mills that could be imposed by board action.

**REP. DROVDAL** What are your suggestions, are you saying, take the yellow marked items, total them up, which make up 22 or 23 mills, I believe, and subtract from the 134, and start at that point?

**ERIC AASMUNDSTAD** We are saying subtract that from the 118 mills.

**ALAN ERICKSON, LOBBYIST FOR THE TOWNSHIP OFFICERS ASSOCIATION**

Testified in opposition of the bill. See written testimony.

**REP. DROVDAL** Is it your objection, that any increase is not voted on by the residents of that township or that county, regardless of the increase, whether it is a mill or two mills?

**ALAN ERICKSON** We are saying to put the whole bill up to a vote.

**REP. CONRAD** Asked a question of Terry Traynor - How many counties have home rule charters now?

**TERRY TRAYNOR** Stated he thought there were six, but several of them address consolidated levies within their home rule charter.

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House Finance and Taxation Committee

Bill/Resolution Number **HB 1025**

Hearing Date **January 5, 2005**

**REP. CONRAD** Asked for the number of counties who address consolidated levies within their home rule charter.

With no further testimony, the hearing was closed.

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1025**

House Finance and Taxation Committee

Conference Committee

Hearing Date **January 25, 2005**

Tape Number	Side A	Side B	Meter #
2		X	28.9

Committee Clerk Signature

Minutes:

**COMMITTEE ACTION**

**REP. WRANGHAM** Presented amendments to the committee. The amendments would give the citizens the ability to opt in or out.

Some of the committee members felt that if the subdivision wants to adopt a home rule charter, then they could ask for the ability to opt in or out. If they are not asking for a home rule charter, it should stay the way the law is. Some members also felt this was an extra burden to the commissioners.

**REP. WRANGHAM** Made a motion to adopt the amendments as presented.

**REP. IVERSON** Second the motion. Motion carried by roll call vote.

8 Yes      4 No      2 Absent

**REP. BELTER** Stated committee members would act on the bill at a later date..



2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1025**

House Finance and Taxation Committee

Conference Committee

Hearing Date **January 26, 2005**

Tape Number	Side A	Side B	Meter #
1	X		30.8

Committee Clerk Signature

Minutes:

**COMMITTEE ACTION**

**REP. DROVDAL** Made a motion to reconsider their action by which the committee adopted the amendments presented to the committee.

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

**REP. DROVDAL** Made a motion for a do not pass.

**REP. CONRAD** Second the motion. Motion failed.

**REP. BRANDENBURG** Made a motion for a **do pass as amended**.

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

**7 YES      6 NO      1 ABSENT**

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

Date: 1-25-05  
Roll Call Vote #: 1

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO.

House FINANCE & TAXATION

Committee

Check here for Conference Committee

Legislative Council Amendment Number 50155. 0101

Action Taken Amends

Motion Made By Rep. Wrangham Seconded By Rep Iverson

Representatives	Yes	No	Representatives	Yes	No
BELTER, WES, CHAIRMAN	✓				
DROVDAL, DAVID, V-CHAIR	✓				
BRANDENBURG, MICHAEL	✓				
CONRAD, KARI		✓			
FROELICH, ROD	A				
GRANDE, BETTE	✓				
HEADLAND, CRAIG	✓				
IVERSON, RONALD	✓				
KELSH, SCOT		✓			
NICHOLAS, EUGENE	A				
OWENS, MARK	✓				
SCHMIDT, ARLO		✓			
WEILER, DAVE		✓			
WRANGHAM, DWIGHT	✓				

Total (Yes) 8 No 4

Absent 2

Floor Assignment

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

Date: 1-26-05  
Roll Call Vote #: 1

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO.

House FINANCE & TAXATION

Committee

Check here for Conference Committee

Legislative Council Amendment Number

Action Taken

Reconsider Action

Failed

Motion Made By

Seconded By

Representatives	Yes	No	Representatives	Yes	No
BELTER, WES, CHAIRMAN		✓			
DROVDAL, DAVID, V-CHAIR	✓				
BRANDENBURG, MICHAEL		✓			
CONRAD, KARI	✓				
FROELICH, ROD	A				
GRANDE, BETTE		✓			
HEADLAND, CRAIG		✓			
IVERSON, RONALD		✓			
KELSH, SCOT	✓				
NICHOLAS, EUGENE		✓			
OWENS, MARK	✓				
SCHMIDT, ARLO	✓				
WEILER, DAVE	✓				
WRANGHAM, DWIGHT		✓			

Total (Yes) 6 No 7

Absent

Floor Assignment

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

Date: 1-26-05  
Roll Call Vote #: 2

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1025

House FINANCE & TAXATION

Committee

Check here for Conference Committee

Legislative Council Amendment Number

Action Taken Do Not Pass

Motion Made By Rep. Drovdal Seconded By Rep. Conrad

Representatives	Yes	No	Representatives	Yes	No
BELTER, WES, CHAIRMAN		✓			
DROVDAL, DAVID, V-CHAIR	✓				
BRANDENBURG, MICHAEL		✓			
CONRAD, KARI	✓				
FROELICH, ROD	A				
GRANDE, BETTE		✓			
HEADLAND, CRAIG		✓			
IVERSON, RONALD		✓			
KELSH, SCOT	✓				
NICHOLAS, EUGENE		✓			
OWENS, MARK	✓				
SCHMIDT, ARLO	✓				
WEILER, DAVE	✓				
WRANGHAM, DWIGHT		✓			

Failed

Total (Yes) 6 No 7

Absent

Floor Assignment Rep.

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

Date: 1-26-05  
Roll Call Vote #: 23

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1025

House FINANCE & TAXATION

Committee

Check here for Conference Committee

Legislative Council Amendment Number

Action Taken **Do Pass**  
Motion Made By **Rep. Brandenburg** Seconded By **Rep. Iverson** **AS Amended**

Representatives	Yes	No	Representatives	Yes	No
BELTER, WES, CHAIRMAN	✓				
DROVDAL, DAVID, V-CHAIR		✓			
BRANDENBURG, MICHAEL	✓				
CONRAD, KARI		✓			
FROELICH, ROD	✓				
GRANDE, BETTE	✓				
HEADLAND, CRAIG	✓				
IVERSON, RONALD	✓				
KELSH, SCOT		✓			
NICHOLAS, EUGENE	✓				
OWENS, MARK		✓			
SCHMIDT, ARLO		✓			
WEILER, DAVE		✓			
WRANGHAM, DWIGHT	✓				

Total (Yes) **7** No **6**

Absent **1**  
Floor Assignment **Rep. Wrangham**

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

**REPORT OF STANDING COMMITTEE**

**HB 1025, as amended, Finance and Taxation Committee (Rep. Belter, Chairman) recommends AMENDMENTS AS FOLLOWS and when so amended, recommends DO PASS (7 YEAS, 6 NAYS, 1 ABSENT AND NOT VOTING). HB 1025, as amended, was placed on the Sixth order on the calendar.**

Page 1, line 10, overstrike "4-16-02,"

Page 1, line 11, overstrike "4-33-11," and overstrike "11-11-60, 11-11-65,"

Page 1, line 12, overstrike "40-57.2-04, 49-17.2-21,"

Page 1, line 13, overstrike "57-15-06.5," and overstrike "57-15-59,"

Page 1, line 14, remove "57-15-60."

Page 1, line 16, overstrike "one hundred" and replace "eighteen" with "ninety-five and one-half"

Page 1, line 19, remove the overstrike over "and may not increæcc the number of mills levied in any onc year over"

Page 1, remove the overstrike over lines 20 and 21

Page 1, line 22, remove the overstrike over "comploted by the United Statcc department of labor, burcau of labor statisticc"

Page 2, line 7, overstrike "may" and insert immediately thereafter "must"

Page 2, line 8, overstrike "by a petition protesting the consolidation. The"

Page 2, overstrike lines 9 through 14

Page 2, line 15, overstrike "electors of the county"

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

Page 2, overstrike lines 19 through 21

Page 2, line 22, overstrike "preliminary resolution."

Page 2, line 23, overstrike "resolution of"

Renumber accordingly

**2005 TESTIMONY**

HB 1025

**TESTIMONY TO THE  
HOUSE OF REPRESENTATIVES FINANCE & TAXATION  
COMMITTEE**

**Prepared January 4, 2005, by  
Michael Montplaisir, Cass County Auditor  
Past President, North Dakota Association of Counties  
CONCERNING HOUSE BILL 1025**

Mr. Chairman and members of the Committee, I am Mike Montplaisir, the Cass County Auditor and Past President of the North Dakota Association of Counties. I am also in the unique and privileged position to sit on your Advisory Commission on Intergovernmental Relations, which developed HB1025 for your consideration.

I would like to express support for this bill because it improves current law, allowing county boards the authority to strengthen their fiscal management. Without passage of HB1025, counties have an optional authority that is really unusable.

The section of law addressed by this bill is a needed option for counties. If a county chooses to use its authority, the board would gain increased flexibility in their budget process to make better decisions about the priority of services within the county. Similar flexibility was implemented in Cass County through its Home Rule Charter. Unfortunately, under the current law with a CPI limitation based on mills, a county could experience reductions of their levy authority if countywide valuations decrease.

As elected officials, I know you struggled with granting this optional authority last session, but I want to assure you that 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 amendments to this section of law reduce its effect in only twenty-two of the counties' sixty-two special levies authorized by state statute. So, while this bill addresses an important optional authority for 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.



**NORTH DAKOTA WEED CONTROL ASSOCIATION**

724 5<sup>TH</sup> STREET  
LANGDON, ND 58249

TESTIMONY ON HB 1025  
WEDNESDAY, JANUARY 5<sup>TH</sup>, 2005

Good Morning, Chairman Belter, members of the House Finance and Taxation Committee. My name is Merlin Leithold. I am the director from the south central area with the ND Weed Control Association.

HB 1025 would amend Sec. 57-15-06.10 of the ND Century Code. Part of this bill would remove county weed board funds from this section of the law, a law that was passed last session.

Last session, we tried to have that bill amended to have county weed board funds left alone. This bill will do just that.

So the ND Weed Control Association supports this section of HB 1025.

Thank-you



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## **North Dakota Farm Bureau**

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

### **House Finance and Taxation Committee**

*January 5, 2005*

**North Dakota Farm Bureau Testimony on HB 1025**

*Eric Aasmundstad, President*

Good morning, Mr. Chairman and members of the committee. Thank you for the opportunity to appear before this committee to comment on HB 1025. For the record my name is Eric Aasmundstad and I represent the 27,000 family members of North Dakota Farm Bureau as president of the organization.

NDFB does not support consolidation of county mill levies in the manner proposed in this bill. We appreciate that the issue has been reintroduced for further discussion and amendments to the law. Our major opposition has always stemmed from the implementation process. We believe that consolidation of county mill levies should be placed on the county ballot as an opt-in and citizens should have the opportunity to vote before implementation.

Under the 2003 law, county commissioners can simply adopt a resolution, hold a public hearing and then implement consolidation.

Over time, consolidation could represent a significant tax increase without ever requiring a vote of the people.

We hear a lot about revenue growth factors and budget flexibility. These terms are nothing more than tax increases without a vote of the people. North Dakota has had automatic growth factors for political subdivisions in place before. The Legislature adopted legislation that gradually faded them out and they were totally eliminated around 1997.

Now county government wants to implement that tax structure all over again, through the consolidation process. This bill removes any annual limits to mill levy increases, until the county reaches the general levy cap of 118 mills.

If you look at the attached Table A, provided by the Association of Counties, you will notice in Column G, 118.60 mills would be consolidated. That's why the new general levy cap was set at 118 mills. However on further examination, you notice that in Column E, among the 22 "designated levies" eligible for consolidation, none of the 52 counties currently levy for a total of 19 mills, representing seven categories (those are highlighted in yellow). This alone could represent a 19-mill increase in "new money".

In addition, another seven mills (highlighted in blue), representing three categories, are levied by only a limited number of counties. These 26 mills alone could represent a 113% increase in "new money" for each county that does not currently levy them, **without a vote of the people.**

Therefore, we believe the 118-mill cap should be reduced somewhat to reflect these designated funds that are not utilized or infrequently used.

Nevertheless, couple the unused levies with the number of mills that any given county may be under the cap on any one of these "designated levies" and the county can gain a substantial increase in mills and a subsequent tax increase, without a vote of the people.

On further examination of state averages, if you look at Column A, the average mill levy of the counties is 54.58 mills. This bill provides the authority to raise that average mill rate 63 mills. That's a 115% increase...without ever having to go to a vote of the people. Again if you look at Column B, the highest county in the state currently levies 82.93 mills. Under this bill, even that county could achieve a 70% increase.

*One future. One voice.*

We are not expecting the counties to operate on fewer funds than they had the year before. We simply object to continual increases without a vote of the people.

Therefore, NDFB could support this bill if the following amendments were to be included in the language.

- 1.) **Leave the Consumer Price Index (CPI) in as the limiting factor for the rate of increase.** Without this protection taxpayers could be subject to an incredible increase in tax burden at one time.
- 2.) **Remove all language pertaining to a protest vote to discontinue consolidation and replace it with language perscribing an opt-in scenario for the taxpayers.** We think it is only right that the taxpayers vote if they want to consolidate these levies, some of which are put in place by a vote of the people themselves.
- 3.) **Remove from consolidation the levies that are not currently levied by any county 4-16-02, 4-33-11, 11-11-60, 40-57.2-04, 49-17.2-21, 57-15-59, 57-15-60.** These levies are not currently used by any county. If they do not need these 19 mills now we certainly do not think they need to be in a consolidation plan just to raise taxes.
- 4.) **Remove from consolidation the levy that is levied by only one county, 57-15-06.5** This levy is only being charged by one county and should not be subject to a consolidation plan just to raise taxes in a county where it is not being levied now.

We are not saying these scenarios would happen, but we would ask the Legislature not enact laws that would allow it to happen. That's why we believe taxpayers should have the opportunity to vote up front. If voters approve consolidation, at least they have approved the action.

That concludes my testimony. I would be happy to entertain any questions.

Mills Levied 2003 (For Collection in 2004)

Table A

a	b	c	d	e	f	g	h	i	j
53 County Average	Maximum Levied	Minimum Levied	Counties Levying	Number at Limit		Levy Limit	Imposed by	Citations	Notes
<b>Levies Proposed for Optional Consolidation</b>									
General Fund									
26.89	62.77	9.91	52	34	1201 General or Home Rule	23.00	Board	57-15-06	
-	-	-	-	-	1202 Care of Patients in Institutions		Board	57-15-06	
13.08	32.64	0.25	5	1	1203 Human Services		Board	57-15-06	
4.01	13.94	0.25	45	-	1204 County Road & Bridge		Board	57-15-06	
-	-	-	-	-	1205 Extra Ordinary Outlay	5.00	50+% Vote	11-11-24	
0.25	0.25	0.25	1	-	1206 Aid to Multi-County Fair Assoc.	1.00	Boards	4-02-37	
-	-	-	-	-	1207 Firebreak Fund	5.00	Petition	18-07-01	
31.02	70.77	0.25	53	43	Total General Fund	34.00			
3.48	7.45	0.50	34	14	1208 Regional or Co. Correction Center	5.00	Board	57-15-06.6	
11.58	27.25	1.62	48	-	1211 OASIS, Soc. Sec. & Retirement	30.00	Board	52-09-08	Tele. & Health limits within limit
0.83	2.08	0.25	50	10	1213 Veterans Service Officer	1.25	Board	57-15-06.4	
2.83	5.11	1.00	48	41	1214 Extension Service	2.00	50+% Vote	4-08-15	
2.82	4.38	0.75	41	3	1215 Extension Service	2.00	50+% Vote	4-08-15.1	
0.30	0.50	0.19	44	-	1218 Historical Society Work	0.75	60% Vote	11-11-53	0.25 may be levied by board action
1.08	2.50	0.30	29	1	1218 Aid to County Fair	2.00	50+% Vote	4-02-26, 4-02-27, 4-02-27.1	
0.38	0.61	0.08	26	11	1224 Advertising	0.50	Board	57-15-10.1	
2.70	4.78	0.60	13	8	1226 County Loan	3.00	Board	57-47-04	
0.10	0.11	0.06	7	6	1232 Abandoned Cemetery Maintenance	0.10	Board	57-15-27.2	
5.04	12.80	0.18	13	9	1233 County Road	5.00	60+% of Vote	24-05-01	
1.97	6.11	0.29	34	3	1235 Insurance Reserve	5.00	Board	32-12-1-08	
0.94	1.28	0.50	41	-	1241 County Fair, Purchase/Lease	2.00	50+% Vote	4-02-27.2	
-	-	-	-	-	1242 Econ. and Planning Surv. & Train	1.00	60% Vote	40-57.2-04	
-	-	-	-	-	1243 Plant Pest Control	1.00	60% Vote	4-33-11	For one year to reimburse gen. Fund
0.27	0.27	0.27	41	-	1244 Planning Purposes	3.00	60% Vote	57-15-06.5	
-	-	-	-	-	1246 TV UHF Booster Station	2.00	60% Vote	11-11-60	
-	-	-	-	-	1247 Railroad Purposes	4.00	Board	49-17.2-21	
-	-	-	-	-	1253 Extermination of gophers/pests	0.50	Board	4-16-02	
4.10	8.31	1.26	39	30	1261 Comprehensive Health Care Insur.	4.00	Board	52-09-08	
-	-	-	-	-	1262 Handicapped Programs & Activities	0.50	50+% Vote	(11-11-85) Should be 57-15-60	
-	-	-	-	-	1263 Lease for court/LE facilities	10.00	66% Vote	57-15-59	Limited to 20 years
54.58	82.93	10.19	53.00	-		118.60			
<b>Levies Proposed for Removal from Optional Consolidation</b>									
3.73	7.27	1.48	5	1	1229 Weather Modification	7.00	Board	61-04.1-26	
3.43	6.00	0.99	6	4	1257 Weed & Grass Control	2.00	50+% Vote	57-15-54	
3.46	5.16	1.10	47	20	1258 Weed Control & Leafy Spurge	4.00	Board	63-01.1-06	Not applicable in cities over 3,000
3.08	4.66	1.00	28	10	1260 Library & Reading Room	4.00	Petition	40-38-02	Voters may increase beyond 4
0.97	3.19	0.02	36	23	1267 County Parks & Recreational Areas	1.00	Board	11-28-06	Voters may increase levy
2.25	3.00	1.00	4	2	1269 Co. Parks & Rec. Facilities	3.00	Board	57-15-06.9	Voters may discontinue
6.26	13.44	1.67	53.00	-		21.00			
<b>Levies NOT Originally Proposed for Optional Consolidation</b>									
-	-	-	-	-	1209 Excess Levy (50% Legal Limitation)	***	60% Vote		2-year limit
1.76	7.13	0.10	24	13	1210 Emergency	2.00	Board		Stops when variable limit is reached
12.53	22.75	5.17	46	-	1212 Farm to Market & Federal Aid Road	by ballot	50+% Vote		
3.64	5.04	1.99	46	4	1217 Health District	5.00	Joint Board		
2.91	4.07	0.27	35	14	1219 Job Development	4.00	Board	11-11.1-06	City levy can limit to rural areas
17.11	31.70	4.23	46	18	1220 Human Services	20.00	Board		
1.15	2.00	0.50	50	1	1221 Programs & Activities for Elderly	2.00	50+% Vote		
8.43	20.77	1.52	13	-	1222 Emergency Human Services	Unlimited	Board		If HS expenditures exceed revenue
20.00	20.00	20.00	1	1	1223 County Welfare	2.00	60+% of Vote		
1.69	4.00	0.25	20	1	1225 Airport Authority	4.00	Board		City/Twp levy can limit to other areas
0.59	1.59	0.01	9	-	1227 Spec. Assmt on County Property	Unlimited	Board		
4.04	10.00	0.25	21	1	1228 Ambulance Service	10.00	50+% Vote		
4.08	4.08	4.08	1	1	1230 Regional Airport Authority	4.00	Airport Board		
5.00	11.11	1.00	7	-	1231 Bond P&I: Co.Bldgs.,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
0.96	0.96	0.96	1	-	1238 Nursing Home Authority	5.00	Board		
5.00	5.00	5.00	2	-	1239 County Hospital Association	8.00	66% Vote		8 for 5 years or 5 for 15 years
-	-	-	-	-	1240 County Fair, Land & Buildings	REPEALED			
-	-	-	-	-	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			
21.70	35.51	5.62	28	24	1259 Unorganized Road & Bridge	18.00	Board		Only in unorganized territory
2.47	4.81	0.36	43	14	1264 Water Resource District	4.00	Board		
1.23	2.00	0.53	13	2	1265 Joint Water Resource District	2.00	Board		
1.19	1.64	0.77	6	5	1266 Vector Control District	1.00	Board		
-	-	-	-	-	1268 Joint County Park	3.00	50+% Vote		
113.17	171.62	45.14	53.00	-					

NORTH DAKOTA TOWNSHIP OFFICERS ASSOCIATION

*I AM ALAN ERICKSON AND I'M THE LOBBYIST FOR THE TOWNSHIP OFFICERS*

*ASSO.*

*I AM HERE TODAY TO OPPOSE HB 1025 AS PRESENTED.*

THE TOWNSHIP OFFICERS ASSOCIATION AT THEIR ANNUAL MEETING

WERE OPPOSED TO THE CONSOLIDATION OF COUNTY MILL LEVIES

WITHOUT IT BEING VOTED ON BY THE VOTING RESIDENTS OF THAT

COUNTY. IF IT GOES TO A VOTE OF THE PEOPLE THE ASSOCIATION OF

TOWNSHIPS WOULD NOT BE OPPOSED TO ANY OF THE BILL.

DO YOU HAVE ANY QUESTIONS?

IF THERE ARE EVER ANY QUESTIONS ABOUT A BILL I WILL BE MORE THAN

HAPPY TO WORK WITH YOU. THANKYOU

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

Prepared January 7, 2005 by  
Terry Traynor, NDACo Assistant Director  
North Dakota Association of Counties

**REGARDING HOUSE BILL 1025**

Chairman Belter and members of House Finance and Taxation Committee. Thank you for the opportunity to present a few brief remarks regarding the strong county support for House Bill 1025.

As this Committee is aware, the section of Century Code this bill addresses was first enacted last Session, and its passage was a priority of the counties. The section as a whole provides an optional tool to give local officials better control of their own budgets and to allow for a more honest approach to property tax levies.

This concept remains strongly supported by counties, however, several unforeseen flaws in the original bill, coupled with amendments adopted during the past Session, resulted in a permissive authority that was not workable for counties. HB1025 makes the necessary changes to correct this situation.

The County Auditors, after several considered using this section and identified problems, surveyed themselves regarding the Legislation. Through this survey they identified three areas that would make the Legislation more useable. The Auditors presented these in testimony to the interim committee. They are:

- A. Remove from the optional consolidation the levies for the four appointed boards that separately "certify" their levies to the county commission,
- B. Change the incorrect references to several levies, and
- C. Remove or improve the "growth limitation" on mills levied.

I would first like to list key elements of this section of law as a whole, and then explain the changes proposed by HB1025. These key elements are:

1. The section creates an optional authority - it is 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 have implemented a home rule charter, no other combinations:

2. The section has no effect on counties that have, or will in the future; consolidate their levies through home rule – currently Cass and Ward Counties.
3. The consolidated general fund allowed by this section, if adopted in a county, would combine the 7 parts of the current general fund and the special levies listed on the top half of the attached table. Levies that were very “special” in nature (Farm-to-Market Roads) or applied less than countywide (Job Development) were not included in the optional consolidation.
4. The consolidated general fund levy limit was set by statute at 134 mills (as passed in 2003), actually less than the combined total of the current levies.
5. A county commission must implement the consolidated general fund levy through a stepped process allowing for input and referral.
6. Adoption of the consolidated levy by a county would eliminate county use of the “maximum mill levy” process that encourages property tax increases.

To address the issues raised by the Auditors, the Interim Committee proposed amending out references to the levies supporting the County Weed Board, Weather Modification Board, County Park Board, and Library Board. Since these Boards must certify their own budgets, (rather than operate with a budget prepared by the county commission) it was felt that combining their levies into the general fund would be cumbersome. This was coupled with a reduction to the mill levy maximum for the consolidated general fund from 134 to 118 mills.

Two additional changes regarding the levies identified in the bill were suggested. Section 11-11.1-06 is the alternate Economic Development levy (1219b), which was not intended for inclusion in the original bill, and is therefore struck out. Also, the citation for section 11-11-65 is amended out in this version and replaced with 57-15-60 as the appropriate reference for the authority for levy Number 1262 (Handicapped Programs & Activities).

At the end of my testimony is an attachment (Table A) that lists all county levies, categorizing them by those that are included in the bill as amended by HB1025, those that this bill proposes to remove, and those that were not included in the original legislation. This table also contains the existing levy limits for the individual levies, an analysis of each levy for the 2003 (collectable in 2004) Tax Year, and the Century Code section that authorizes each.

The most significant change proposed in HB1025 is the removal of the limitation on growth. In current law, the section would only allow counties to annually increase the combined number of mills they have prior to consolidation by the Consumer Price Index – up to the absolute limit of 118 mills.

If countywide valuation decreases more than the CPI index increases, by calculating this growth factor on mills, they would see an erosion of their taxing authority. This is unlike other growth limitations in statute that apply the index to dollars levied, rather than mills.

The Interim Committee considered language to change the limitation from mills to dollars, but decided on the removal of the limitation entirely. The argument was made that with the CPI index, counties are encouraged to never lower taxes – because they end up reducing their base for future years. By permitting counties to raise or lower taxes without penalty, commissions are allowed to budget realistically and reduce the tax burden without impacting future budgets.

Our Association appreciates your consideration of this legislation and urges a Do Pass recommendation on HB1025.



**Supplemental Information Requested By The  
HOUSE FINANCE AND TAXATION COMMITTEE  
Submitted By The  
North Dakota Association of Counties  
Terry Traynor, Assistant Director**

**CONCERNING HOUSE BILL 1025**

Mr. Chairman and committee members, it is my pleasure to submit the attached information that was requested by several committee members during my testimony in support of House Bill 1025. The items attached are:

- a. A breakdown by county of each county's mill rates for their general and special funds. This attachment contains summary "Table A" from my initial testimony for reference.
- b. Two tables showing the countywide taxable valuation of each county for tax years 2002, 2003, and 2004. Table 1 contains agricultural land only – indicating that agricultural land values have fallen in 43 of 53 counties. Table 2 is the total of all locally and centrally assessed property – indicating that 16 counties have experienced an overall property value decrease during that period.
- c. This listing contains those counties in which the citizens have approved a county home rule charter – with notes indicating whether their charters address levy consolidation.
- d. The number of signatures required in each county to refer a commission action under 57-15-06.1 if a county board opted to use this authority – based on the 2004 election.
- e. A proposed amendment to correct the drafting error discussed during the hearing, as well as to restore the "CPI Growth Limitation" – correcting it to be indexed on dollars rather than mills.

Thank you for the opportunity to provide this added information. If I can be of any further assistance please let me know. I have left a cell phone number with your intern.

Mills Levied 2003 (For Collection in 2004)

Table A

a	b	c	d	e	f	g	h	i	j
53 County Average	Maximum Levied	Minimum Levied	Counties Levying	Number at Limit		Levy Limit	Imposed by	Citations	Notes
<b>Levies Proposed for Optional Consolidation</b>									
26.89	62.77	9.91	52	34	General Fund				
-	-	-	-	-	1201 General or Home Rule	23.00	Board	57-15-06	
-	-	-	-	-	1202 Care of Patients in Institutions		Board	57-15-06	
14.33	32.64	0.25	4	1	1203 Human Services		Board	57-15-06	
4.01	13.94	0.25	45	-	1204 County Road & Bridge		Board	57-15-06	
-	-	-	-	-	1205 Extra Ordinary Outlay	5.00	50+% Vote	11-11-24	
0.25	0.25	0.25	1	-	1206 Aid to Multi-County Fair Assoc.	1.00	Boards	4-02-37	
-	-	-	-	-	1207 Firebreak Fund	5.00	Petition	18-07-01	
30.87	70.77	0.25	53	43	Total General Fund	34.00			
3.48	7.45	0.50	34	14	1208 Regional or Co. Correction Center	5.00	Board	57-15-06.6	
11.58	27.25	1.62	48	-	1211 OASIS, Soc. Sec. & Retirement	30.00	Board	52-09-08	Tele. & Health limits within limit
0.83	2.08	0.25	50	10	1213 Veterans Service Officer	1.25	Board	57-15-06.4	
2.83	5.11	1.00	48	41	1214 Extension Service	2.00	50+% Vote	4-08-15	
2.82	4.38	0.75	4	3	1215 Extension Service	2.00	50+% Vote	4-08-15.1	
0.30	0.50	0.19	44	-	1216 Historical Society Work	0.75	60% Vote	11-11-53	0.25 may be levied by board action
1.08	2.50	0.30	29	1	1218 Aid to County Fair	2.00	50+% Vote	4-02-26, 4-02-27, 4-02-27.1	
0.38	0.61	0.08	26	11	1224 Advertising	0.50	Board	57-15-10.1	
2.70	4.78	0.60	13	8	1226 County Loan	3.00	Board	57-47-04	
0.10	0.11	0.06	7	6	1232 Abandoned Cemetery Maintenance	0.10	Board	57-15-27.2	
5.04	12.80	0.18	13	9	1233 County Road	5.00	60+% of Vote	24-05-01	
1.97	6.11	0.29	34	3	1235 Insurance Reserve	5.00	Board	32-12.1-08	
0.94	1.28	0.50	4	-	1241 County Fair, Purchase/Lease	2.00	50+% Vote	4-02-27.2	
-	-	-	-	-	1242 Econ., Ind., Planning Surv. & Train	1.00	60% Vote	40-57.2-04	
-	-	-	-	-	1243 Plant Pest Control	1.00	60% Vote	4-33-11	For one year to reimburse gen. Fund
0.27	0.27	0.27	1	-	1244 Planning Purposes	3.00	60% Vote	57-15-06.5	
-	-	-	-	-	1246 TV UHF Booster Station	2.00	60% Vote	11-11-60	
-	-	-	-	-	1247 Railroad Purposes	4.00	Board	49-17.2-21	
-	-	-	-	-	1253 Extermination of gophers/pesta	0.50	Board	4-16-02	
4.10	8.31	1.26	39	30	1261 Comprehensive Health Care Insur.	4.00	Board	52-09-08	
-	-	-	-	-	1262 Handicapped Programs & Activities	0.50	50+% Vote	(11-11-65) Should be 57-15-60	
-	-	-	-	-	1263 Lease for court/LE facilities	10.00	66% Vote	57-15-59	Limited to 20 years
54.43	82.93	10.19	53.00	-		118.60			
<b>Levies Proposed for Removal from Optional Consolidation</b>									
3.73	7.27	1.48	5	1	1229 Weather Modification	7.00	Board	61-04.1-26	
3.43	6.00	0.99	6	4	1257 Weed & Grass Control	2.00	50+% Vote	57-15-54	
3.46	5.16	1.10	47	20	1258 Weed Control & Leafy Spurge	4.00	Board	63-01.1-06	Not applicable in cities over 3,000
3.08	4.66	1.00	28	10	1260 Library & Reading Room	4.00	Petition	40-38-02	Voters may increase beyond 4
0.97	3.19	0.02	36	23	1267 County Parks & Recreational Areas	1.00	Board	11-28-06	Voters may increase levy
2.25	3.00	1.00	4	2	1269 Co. Parks & Rec. Facilities	3.00	Board	57-15-06.9	Voters may discontinue
6.26	13.44	1.67	53.00	-		21.00			
<b>Levies NOT Originally Proposed for Optional Consolidation</b>									
1.76	7.13	0.10	24	13	1209 Excess Levy (50% Legal Limitation)	***	50% Vote		2-year limit
12.53	22.75	5.17	46	-	1210 Emergency	2.00	Board		Stops when variable limit is reached
3.64	5.04	1.99	46	4	1212 Farm to Market & Federal Aid Road		by ballot	50+% Vote	
2.91	4.07	0.27	35	14	1217 Health District	5.00	Joint Board		
16.92	31.70	4.23	47	18	1219 Job Development	4.00	Board	11-11.1-06	City levy can limit to rural areas
1.15	2.00	0.50	50	1	1220 Human Services	20.00	Board		
8.43	20.77	1.52	13	-	1221 Programs & Activities for Elderly	2.00	50+% Vote		
20.00	20.00	20.00	1	1	1222 Emergency Human Services	Unlimited	Board		If HS expenditures exceed revenue
1.69	4.00	0.25	20	1	1223 County Welfare	2.00	60+% of Vote		
0.59	1.59	0.01	9	-	1225 Airport Authority	4.00	Board		City/Twp levy can limit to other areas
4.04	10.00	0.25	21	1	1227 Spec. Assmt on County Property	Unlimited	Board		
4.08	4.08	4.08	1	1	1228 Ambulance Service	10.00	50+% Vote		
5.00	11.11	1.00	7	-	1230 Regional Airport Authority	4.00	Airport Board		
-	-	-	-	-	1231 Bond P&I: Co.Bldgs.,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
0.96	0.96	0.96	1	-	1238 Nursing Home Authority	5.00	Board		
5.00	5.00	5.00	2	-	1239 County Hospital Association	8.00	66% Vote		8 for 6 years or 5 for 15 years
-	-	-	-	-	1240 County Fair, Land & Buildings	REPEALED			
-	-	-	-	-	1245 Judgement for Injury Claim	5.00	Board		
-	-	-	-	-	1248 Default of State Taxes	Unlimited	Board		
-	-	-	-	-	1249 Fire Protection	Unlimited	Petition		Petition of organized township
-	-	-	-	-	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			
21.70	35.51	5.62	28	24	1259 Unorganized Road & Bridge	18.00	Board		Only in unorganized territory
2.47	4.81	0.36	43	14	1264 Water Resource District	4.00	Board		
1.23	2.00	0.53	13	2	1265 Joint Water Resource District	2.00	Board		
1.19	1.64	0.77	6	5	1266 Vector Control District	1.00	Board		
-	-	-	-	-	1268 Joint County Park	3.00	50+% Vote		
-	-	-	-	-	1270 Port Authority	4.00	Board		Unlimited for Bond in cities
-	-	-	-	-	1271 Commerce Authority	4.00	Board		
113.17	171.62	45.14	53.00	-					

# Mills Levied 2003

1201	General or Home Rule	24.60	38.92	36.20	23.00	39.88	21.57	24.92	27.60	41.46	27.57	20.87	41.19
1202	Care for Patients in Institutions												
1203	Human Services	22.11											
1204	County Road & Bridge	2.28	5.00	2.00	2.89	0.51	0.25	11.25	8.32	0.34		7.23	
1205	Extra Ordinary Outlay												
1206	Aid to Multi-County Fair Assoc.												
1207	Firebreak Fund	48.99	43.92	38.20	25.89	40.39	21.82	36.17	35.92	41.80	27.57	28.10	41.19
1208	Regional or Co. Correction Center	0.90	3.70		1.00		5.47		5.46		2.02		1.50
1211	OASIS, Soc. Sec. & Retirement	12.05	18.00	4.96	8.50	8.39	15.19	11.51	22.60	11.60	10.09	9.18	
1213	Veterans Service Officer	0.57	1.25		0.76	0.47	1.03	0.99	0.71	0.61	0.45	0.37	0.85
1214	Extension Service	1.95	3.01		2.31	3.97	1.89	4.00	4.76	2.52	2.26	2.68	3.32
1215	Extension Service												
1216	Historical Society Work	0.25	0.32	0.47	0.25	0.25	0.25	0.25	0.25	0.38		0.25	0.47
1218	Aid to County Fair		1.00		1.50	1.00	0.30		0.75	1.50	0.50		
1224	Advertising			0.16			0.08			0.56	0.22	0.26	0.50
1226	County Loan		3.00			2.00	4.78	2.52	1.67		3.00		
1232	Abandoned Cemetery Maintenance		0.10								0.10		0.10
1233	County Road			0.18						5.00	5.00		
1235	Insurance Reserve	2.32	3.32	2.00	1.16			1.81	3.26	3.68	2.61		1.00
1241	Co. Fair Land Purchase or Lease							1.00					
1242	Training												
1243	Plant Pest Control												
1244	Planning Purposes		0.27										
1246	TV UHF Booster Station												
1247	Railroad Purposes												
1253	Extermination of Gophers/Pests												
1261	Comprehensive Health Care Insur.	4.57	5.00	1.26	4.00		4.00				4.00	4.14	4.00
1262	Handicapped Programs & Activities												
1263	Lease for Court/LE Facilities												
		71.60	82.89	47.23	45.17	58.47	54.81	58.25	80.38	82.85	57.82	44.98	52.73
1269	Weather Modification												
1277	Weed & Grass Control						5.05				4.00		
1268	Weed Control & Leafy Spurge	3.34	4.82	5.04	4.00	5.00		5.00	2.00	5.16		3.00	3.34
1280	Library & Reading Room					4.00	1.68		4.21		4.00	1.97	3.17
1287	County Parks & Recreational Areas		1.08	1.00	1.00	1.44					0.10	1.53	
1289	Co. Parks & Rec. Facilities					3.00				1.00			
		3.34	5.70	6.04	5.00	13.44	6.73	5.00	6.21	6.16	8.10	6.50	6.67
1209	Excess Levy (50% Legal Limitation)												
1210	Emergency			1.00	2.00		1.50		1.31	0.10	1.73	1.00	7.13
1212	Farm to Market & Federal Aid Road	10.00	22.34	9.37	20.00		9.05	7.50	16.26	13.07	6.35	17.80	8.84
1217	Health District	3.52	3.86	4.59	5.00	3.52	2.72	4.89	3.44	3.52	5.04		5.00
1219	Job Development	4.00			4.00	3.00	1.38	4.00		4.00			
1220	Human Services		31.70	12.60	14.28	15.85	17.97	20.00	20.00	11.55	12.10	19.53	14.00
1221	Programs & Activities for Elderly	1.03	1.50	0.50	1.00	1.00	1.00	1.00	1.00	1.46	1.00	1.76	1.32
1222	Emergency Human Services												
1223	County Welfare												
1225	Airport Authority	0.98	1.00			1.87	3.99					2.00	
1227	Spec. Assmt on County Property				1.00		0.17		0.48	0.72			
1228	Emergency Medical Services		4.00	2.00	0.25	5.00	6.00	2.00			5.00	2.87	
1230	Municipal or Regional Airport												
1231	Bond P&I: Co. Bldgs., Bridges, Rds.												
1234	Aid for Junior Colleges												
1238a	Judgements												
1238b	Judgements by the State												
1237	County Clinic Association												
1238	Nursing Home Authority						0.96						
1239	County Hospital Association												
1240	County Fair, Land & Buildings												
1245	Judgements 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	27.94		27.43		28.37		23.67			18.00		
1264	Water Resource District			0.44		1.05	3.39	4.00	4.00	1.70		1.20	
1265	Joint Water Resource District						0.96						
1266	Vector Control District												
1268	Joint County Park												
1270	Port Authority												
1268	Joint County Park												
		122.41	152.79	111.20	97.70	129.57	110.63	130.11	133.08	104.93	115.14	97.64	115.60

Mills Levied 2003

General or Home Rule	48.08	22.50	24.18	9.91	19.43		22.26	33.85	31.20	28.24	27.69	11.90
1202 Care for Patients in Institutions												
1203 Human Services												
1204 County Road & Bridge	0.25	0.50	5.00		3.84	0.25	0.25	0.25	0.25	7.00	8.89	11.91
1205 Extra Ordinary Outlay												
1206 Aid to Multi-County Fair Assoc.												
1207 Firebreak Fund	48.33	23.00	29.18	9.91	23.27	0.25	22.51	33.90	31.45	33.24	36.58	23.81
1208 Regional or Co. Correction Center	5.00	5.00	1.85					0.50				4.97
1211 OASIS, Soc. Sec. & Retirement	18.75	8.00	4.76	15.12	9.49	3.00	13.17	3.23		11.21	19.69	9.84
1213 Veterans Service Officer	0.80	1.14	1.25	1.27	0.87	0.80	0.51	0.88	0.50	0.58	1.08	0.53
1214 Extension Service	5.11	2.78	3.55	2.99	3.00	4.33	3.99	1.47		3.37	3.02	4.31
1215 Extension Service												
1216 Historical Society Work	0.34	0.25		0.49	0.25	0.26	0.23			0.25	0.25	0.30
1218 Aid to County Fair		2.50	0.37		1.00	1.55					1.50	1.31
1224 Advertising		0.45			0.50			0.11				
1226 County Loan												3.00
1232 Abandoned Cemetery Maintenance							0.06					
1233 County Road					5.96					5.05		
1235 Insurance Reserve	1.96	0.67			1.00		2.05	0.56		1.53	1.71	2.21
1241 Co.Fair Land Purchase or Lease	0.98				0.50		1.28					
1242 Training												
1243 Plant Pest Control												
1244 Planning Purposes												
1246 TV UHF Booster Station												
1247 Railroad Purposes												
1253 Extermination of Gophers/Pests												
1281 Comprehensive Health Care Insur.		3.39	4.11		4.00		3.24	2.33		4.87	4.00	4.21
1282 Handicapped Programs & Activities												
1283 Lease for Court/LE Facilities												
	79.27	45.18	45.07	29.78	49.84	10.19	47.04	42.98	31.95	60.10	70.83	51.49
1209 Weather Modification							7.27					
1207 Weed & Grass Control							3.18			1.35		0.99
1208 Weed Control & Leafy Spurge	4.00	3.00	4.00	4.38	4.00		3.82	4.00	2.35		3.90	
1200 Library & Reading Room	3.13	1.85		4.66	4.25			4.00		2.43		4.14
1267 County Parks & Recreational Areas		1.00	0.77		1.00	1.00		0.74	1.00		1.00	0.71
1269 Co. Parks & Rec. Facilities												
	7.13	5.85	4.77	9.04	9.25	11.45	3.62	8.74	3.35	3.78	4.90	5.84
1209 Excess Levy (50% Legal Limitation)												
1210 Emergency	2.00		2.00		2.00				0.25			2.00
1212 Farm to Market & Federal Aid Road	15.84	19.80	21.17		10.00		7.87		10.00	12.97	15.77	10.35
1217 Health District	3.52	2.47	3.75	3.52	3.69	3.52	3.27			2.59	2.02	3.70
1219 Job Development	4.00	4.00	2.00		4.00		3.65	0.57	0.80	4.00	4.00	3.88
1220 Human Services	21.47	20.00	20.00	10.32	17.17	4.23	13.76		21.00	20.57	14.06	15.49
1221 Programs & Activities for Elderly	1.25	1.03	1.23		1.00	1.97	0.97		1.03	1.00	1.45	1.03
1222 Emergency Human Services	3.12	1.52	9.09					15.67				
1223 County Welfare												
1225 Airport Authority	2.72	2.34	1.00								1.00	0.68
1227 Spec. Assmt on County Property								0.18				
1228 Emergency Medical Services		0.90										3.50
1230 Municipal or Regional Airport						4.08						
1231 Bond P&I: Co.Bldgs.,Bridges,Rds.		2.48										
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 Judgements 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	24.47		10.04	31.18		5.62	18.03	19.19				
1264 Water Resource District	1.40	1.77	1.29		0.50	4.08	1.80	0.50	4.00	3.46	2.03	
1265 Joint Water Resource District										1.00		
1266 Vector Control District										1.00		
1268 Joint County Park												
1270 Port Authority												
1268 Joint County Park												
	166.19	107.34	121.41	83.84	97.45	45.14	100.01	88.86	74.35	108.92	121.11	92.56

Mills Levied 2003

General or Home Rule	20.76	23.00	16.87	14.33	20.50	40.68	25.06	30.45	21.02	24.98	32.47	29.36
Care for Patients in Institutions												
1203 Human Services				2.30								
1204 County Road & Bridge	2.24	2.66		0.25		0.25	0.25	7.41	0.25	1.00	2.22	2.94
1205 Extra Ordinary Outlay												
1206 Aid to Multi-County Fair Assoc.		0.25										
1207 Firebreak Fund												
	23.00	25.91	16.87	16.88	20.50	40.93	25.31	37.86	21.27	25.98	34.69	32.30
1208 Regional or Co. Correction Center	1.12	4.20			5.00	5.00	5.00	0.74		2.50	5.00	5.21
1211 OASIS, Soc. Sec. & Retirement	8.19	21.40	3.16		8.01	18.00	22.80	20.83	8.23	12.50	6.13	2.14
1213 Veterans Service Officer	0.25	0.70	0.93		0.25	1.38	0.52	0.81	1.25	0.56	0.57	0.71
1214 Extension Service	2.00	4.00	2.06		1.00	1.50	4.00		2.02	2.13	2.64	2.16
1215 Extension Service								4.14				0.75
1216 Historical Society Work		0.25	0.33	0.25	0.25	0.25	0.24	0.25	0.25	0.25	0.28	
1218 Aid to County Fair			1.11	0.38	1.00	1.00	0.88			1.50		1.00
1224 Advertising	0.19	0.49			0.40	0.50	0.50	0.61		0.50		
1226 County Loan						2.50		3.00				
1232 Abandoned Cemetary Maintenance					0.10							0.11
1233 County Road	2.13							7.81				
1235 Insurance Reserve		3.05				1.50		1.39		1.00	0.37	
1241 Co.Fair Land Purchase or Lease												
1242 Training												
1243 Plant Pest Control												
1244 Planning Purposes												
1246 TV UHF Booster Station												
1247 Railroad Purposes												
1253 Extermination of Gophers/Pests												
1261 Comprehensive Health Care Insur.	4.00	4.63					4.00	5.49	4.04	4.00	4.52	5.07
1262 Handicapped Programs & Activities												
1263 Lease for Court/LE Facilities												
	40.88	64.63	24.46	17.51	36.51	72.56	62.85	82.93	37.06	50.92	54.20	49.45
1269 Weather Modification			4.22					3.07				
1267 Weed & Grass Control							6.00					
1265 Weed Control & Leafy Spurge	5.00	1.67	4.72	2.00	4.00		3.00	3.00	3.25	2.00	3.00	2.00
1260 Library & Reading Room			3.19	3.92	4.00	3.41	1.80	1.00		1.00	3.61	2.40
1267 County Parks & Recreational Areas	0.02		1.02			1.00	1.00	3.19	0.33		0.33	0.35
1269 Co. Parks & Rec. Facilities						2.00						
	5.02	1.67	13.15	5.92	8.00	12.41	8.87	7.19	3.58	3.00	6.94	4.75
1209 Excess Levy (50% Legal Limitation)												
1210 Emergency	0.19	1.89						2.76				
1212 Farm to Market & Federal Aid Road	10.00	15.00		10.00	14.00	10.00	10.00	9.87	10.11	10.00	10.30	22.75
1217 Health District	2.72	3.87	3.70	3.73	4.41	4.00	3.70	3.44	3.88		3.60	3.28
1219 Job Development	0.75		4.07			3.00	4.00	4.00		2.00	1.11	2.00
1220 Human Services	12.96	20.75		14.77		20.55	20.00	17.59	16.97	18.88	18.44	20.00
1221 Programs & Activities for Elderly	1.04	1.84		1.37		1.50	1.00	1.00	0.82	1.00	1.00	1.00
1222 Emergency Human Services						8.31	5.34					7.00
1223 County Welfare												
1225 Airport Authority					4.00		1.50			2.00		2.00
1227 Spec. Assmt on County Property		0.90				0.25						
1228 Emergency Medical Services		0.94			10.00				4.35	5.00	3.13	
1230 Municipal or Regional Airport												
1231 Bond P&I: Co.Bldgs.,Bridges,Rds.						4.25		11.11				
1234 Aid for Junior Colleges												
1238a Judgements												
1238b Judgements by the State												
1237 County Clinic Association												
1238 Nursing Home Authority												
1239 County Hospital Association												
1240 County Fair, Land & Buildings												
1245 Judgements 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	19.64	18.00	15.36	13.81	18.00	31.98	20.28		18.24			
1264 Water Resource District	1.00	0.76	0.94	0.44	2.28	4.81	0.44	4.10	3.00	4.00	2.16	3.24
1265 Joint Water Resource District								1.29		1.00	2.00	1.89
1266 Vector Control District			1.29				1.64					
1268 Joint County Park												
1270 Port Authority												
1268 Joint County Park												
	94.20	130.25	62.97	67.55	97.20	171.62	139.62	145.28	98.01	97.80	102.88	117.34

Mills Levied 2003

1201	General or Home Rule	23.14	21.48	62.77	32.48	27.60	21.00	50.67	15.41	23.32	23.24	21.93	25.
1202	Care for Patients in Institutions									32.64			
1203	Human Services									3.00	11.12	3.18	
1204	County Road & Bridge	5.75	1.52	8.00	0.34	8.58	2.70						
1205	Extra Ordinary Outlay												
1206	Aid to Multi-County Fair Assoc..												
1207	Firebreak Fund												
		28.89	23.00	70.77	32.82	36.18	23.70	50.67	15.41	58.96	34.36	25.11	25.25
1208	Regional or Co. Correction Center	1.97	1.14		6.54		1.28		1.93	5.63		7.45	2.38
1211	OASIS, Soc. Sec. & Retirement	16.68	12.65		13.95	8.14	17.00		4.43	7.05	12.16	13.95	7.05
1213	Veterans Service Officer	1.25	0.39	1.00	0.39	0.88	0.59	2.08	0.42	1.25	0.55	1.24	1.27
1214	Extension Service	2.47	3.00	2.19	3.09	2.80	4.84	2.55	1.93	2.00	2.00	2.00	
1215	Extension Service										2.00		4.38
1216	Historical Society Work	0.25	0.25	0.25	0.32	0.25	0.41				0.38	0.25	0.34
1218	Aid to County Fair	1.00				0.65			0.70	1.50		0.49	
1224	Advertising	0.57			0.29	0.44	0.52			0.50		0.08	0.27
1226	County Loan	3.00		0.80									3.05
1232	Abandoned Cemetery Maintenance												
1233	County Road				5.99			3.32			5.32		12.80
1235	Insurance Reserve	1.20			5.01	1.12	1.00	6.11	1.54	2.00	1.20		
1241	Co. Fair Land Purchase or Lease												
1242	Training												
1243	Plant Pest Control												
1244	Planning Purposes												
1246	TV UHF Booster Station												
1247	Railroad Purposes												
1253	Extermination of Gophers/Pests												
1261	Comprehensive Health Care Insur.	5.08	4.00			6.88	4.55	8.31	3.27	2.77	4.04	4.00	4.07
1262	Handicapped Programs & Activities												
1263	Lease for Court/LE Facilities												
		62.36	44.43	74.81	68.40	57.34	53.89	73.04	29.63	81.66	62.01	54.57	60.86
1229	Weather Modification												
1257	Weed & Grass Control												
1258	Weed Control & Leafy Spurge	4.00	3.01	4.00	4.02	4.00	3.06	3.13	4.83	4.00	3.00	3.50	3.1
1260	Library & Reading Room							2.95		2.00		4.00	
1267	County Parks & Recreational Areas	1.00	1.00	1.00	0.98	1.12	0.50			0.50	1.00	1.60	1.02
1269	Co. Parks & Rec. Facilities		3.00										
		5.00	7.01	5.00	5.00	5.12	3.56	6.08	4.83	6.50	4.00	9.10	4.02
1209	Excess Levy (50% Legal Limitation)												
1210	Emergency	0.98	2.00	2.00		2.09	2.00						
1212	Farm to Market & Federal Aid Road	10.06	15.00	17.69	13.95	14.91	12.00			10.00	10.85	6.99	10.00
1217	Health District		3.16		1.99	2.40	3.66	4.41	3.52	3.52		5.00	3.57
1219	Job Development	3.00	3.50	2.00		0.27			2.08	2.00	4.00	4.00	
1220	Human Services	10.79	8.08	17.00	22.23	12.41	20.00		14.45		15.95	20.00	9.83
1221	Programs & Activities for Elderly	1.06	1.00	1.00	1.25	1.00	1.00	2.00	0.83	1.00	1.00	1.81	1.02
1222	Emergency Human Services							20.77				6.37	
1223	County Welfare							20.00					
1225	Airport Authority				1.88	0.50						1.00	1.00
1227	Spec. Assmt on County Property										1.59		
1228	Emergency Medical Services	1.65			7.03	7.50		5.00					5.00
1230	Municipal or Regional Airport												
1231	Bond P&I: Co.Bldgs.,Bridges,Rds.	6.95				4.25					4.98	1.00	
1234	Aid for Junior Colleges												
1236a	Judgements												
1236b	Judgements by the State												
1237	County Clinic Association												
1238	Nursing Home Authority												
1239	County Hospital Association	5.00											5.00
1240	County Fair, Land & Buildings												
1245	Judgements 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				20.66		21.92	35.51	18.00	30.46		22.50	
1264	Water Resource District	3.93	4.00	4.00	1.31	3.05			0.69	1.00	4.00	0.36	4.1
1265	Joint Water Resource District	0.98		1.00		0.53					0.98		2.00
1266	Vector Control District			0.77						1.00			
1268	Joint County Park												
1270	Port Authority												
1268	Joint County Park												
		111.76	88.18	125.27	143.70	111.37	118.03	166.81	74.03	137.14	109.36	132.50	106.10

# Mills Levied 2003

1	General or Home Rule	20.76	23.00	16.87	14.33	20.50	40.68	25.06	30.45	21.02	24.98	32.47	29.36
	Care for Patients in Institutions												
1203	Human Services				2.30								
1204	County Road & Bridge	2.24	2.66		0.25		0.25	0.25	7.41	0.25	1.00	2.22	2.94
1205	Extra Ordinary Outlay												
1208	Aid to Multi-County Fair Assoc.		0.25										
1207	Firebreak Fund												
		23.00	25.91	16.87	16.88	20.50	40.93	25.31	37.86	21.27	25.98	34.69	32.30
1208	Regional or Co. Correction Center	1.12	4.20			5.00	5.00	5.00	0.74		2.50	5.00	5.21
1211	OASIS, Soc. Sec. & Retirement	8.19	21.40	3.16		8.01	18.00	22.60	20.83	8.23	12.50	6.13	2.14
1213	Veterans Service Officer	0.25	0.70	0.93		0.25	1.38	0.52	0.81	1.25	0.56	0.57	0.71
1214	Extension Service	2.00	4.00	2.06		1.00	1.50	4.00		2.02	2.13	2.64	2.16
1215	Extension Service								4.14				0.75
1216	Historical Society Work		0.25	0.33	0.25	0.25	0.25	0.24	0.25	0.25	0.25	0.28	
1218	Aid to County Fair			1.11	0.38	1.00	1.00	0.68			1.50		1.00
1224	Advertising	0.19	0.49			0.40	0.50	0.50	0.61		0.50		
1226	County Loan						2.50		3.00				
1232	Abandoned Cemetery Maintenance					0.10							0.11
1233	County Road	2.13							7.81				
1235	Insurance Reserve		3.05				1.50		1.39		1.00	0.37	
1241	Co.Fair Land Purchase or Lease												
1242	Training												
1243	Plant Pest Control												
1244	Planning Purposes												
1246	TV UHF Booster Station												
1247	Railroad Purposes												
1253	Extermination of Gophers/Pests												
1281	Comprehensive Health Care Insur.	4.00	4.63					4.00	5.49	4.04	4.00	4.52	5.07
1282	Handicapped Programs & Activities												
1283	Lease for Court/LE Facilities												
		40.88	64.63	24.46	17.51	38.51	72.56	62.85	82.93	37.06	50.92	54.20	49.45
1229	Weather Modification			4.22				3.07					
1257	Weed & Grass Control						6.00						
1258	Weed Control & Leafy Spurge	5.00	1.67	4.72	2.00	4.00		3.00	3.00	3.25	2.00	3.00	2.00
1260	Library & Reading Room			3.19	3.92	4.00	3.41	1.80	1.00		1.00	3.61	2.40
1287	County Parks & Recreational Areas	0.02		1.02			1.00	1.00	3.19	0.33		0.33	0.35
1269	Co. Parks & Rec. Facilities						2.00						
		5.02	1.67	13.15	5.92	8.00	12.41	8.87	7.19	3.58	3.00	6.94	4.75
1209	Excess Levy (50% Legal Limitation)												
1210	Emergency	0.19	1.89						2.76				
1212	Farm to Market & Federal Aid Road	10.00	15.00		10.00	14.00	10.00	10.00	9.87	10.11	10.00	10.30	22.75
1217	Health District	2.72	3.87	3.70	3.73	4.41	4.00	3.70	3.44	3.88		3.60	3.26
1219	Job Development	0.75		4.07			3.00	4.00	4.00		2.00	1.11	2.00
1220	Human Services	12.98	20.75		14.77		20.55	20.00	17.59	16.97	18.88	18.44	20.00
1221	Programs & Activities for Elderly	1.04	1.84		1.37		1.50	1.00	1.00	0.82	1.00	1.00	1.00
1222	Emergency Human Services						6.31	5.34					7.00
1223	County Welfare												
1225	Airport Authority					4.00		1.50			2.00		2.00
1227	Spec. Assmt on County Property		0.90					0.25					
1228	Emergency Medical Services		0.94			10.00				4.35	5.00	3.13	
1230	Municipal or Regional Airport												
1231	Bond P&I: Co.Bldgs.,Bridges,Rds.						4.25		11.11				
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	Judgements 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	19.64	18.00	15.36	13.81	18.00	31.98	20.28		18.24			
1264	Water Resource District	1.00	0.75	0.94	0.44	2.28	4.81	0.44	4.10	3.00	4.00	2.16	3.24
1265	Joint Water Resource District								1.29		1.00	2.00	1.89
1266	Vector Control District			1.29				1.64					
1268	Joint County Park												
1270	Port Authority												
1268	Joint County Park												
		94.20	130.25	62.97	67.55	97.20	171.62	139.62	145.28	98.01	97.80	102.88	117.34

# Mills Levied 2003

1201	General or Home Rule	10.03	23.00	20.92	24.12	27.37
1202	Care for Patients in Institutions					
1203	Human Services		0.25			
1204	County Road & Bridge	13.94	6.36	0.25	12.46	5.62
1205	Extra Ordinary Outlay					
1206	Aid to Multi-County Fair Assoc.					
1207	Firebreak Fund					
		23.97	29.61	21.17	36.58	32.99
1208	Regional or Co. Correction Center	2.90	5.00	5.00	4.81	1.20
1211	OASIS, Soc. Sec. & Retirement	15.09	14.41	1.62	27.25	8.79
1213	Veterans Service Officer	0.61	0.84	0.86		1.98
1214	Extension Service	2.34	3.00	1.59	2.98	2.78
1215	Extension Service					
1216	Historical Society Work	0.48	0.25	0.19	0.27	0.50
1218	Aid to County Fair		1.00	1.95	1.55	0.86
1224	Advertising		0.45	0.50		0.28
1226	County Loan	3.00				
1232	Abandoned Cemetery Maintenance	0.10				
1233	County Road	1.99	5.00			
1235	Insurance Reserve	1.01	1.37	0.29	5.00	
1241	Co.Fair Land Purchase or Lease					
1242	Training					
1243	Plant Pest Control					
1244	Planning Purposes					
1246	TV UHF Booster Station					
1247	Railroad Purposes					
1253	Extermination of Gophers/Pests					
1261	Comprehensive Health Care Insur.	3.63	4.00	1.99	4.13	2.25
1262	Handicapped Programs & Activities					
1263	Lease for Court/LE Facilities					
		55.12	64.93	34.86	82.37	51.73
1269	Weather Modification			1.48		2.62
1277	Weed & Grass Control					
1268	Weed Control & Leafy Spurge	2.32	1.95	1.10	3.08	3.00
1280	Library & Reading Room		2.00	3.80		4.00
1267	County Parks & Recreational Areas	0.64	1.00	0.97		1.85
1269	Co. Parks & Rec. Facilities					
		2.96	4.95	7.15	3.08	11.47
1209	Excess Levy (50% Legal Limitation)					
1210	Emergency		2.00	0.18	2.07	
1212	Farm to Market & Federal Aid Road	18.54	15.00	7.46	5.17	12.19
1217	Health District	3.99	4.18	3.53	3.92	3.70
1219	Job Development	3.79	3.25		1.88	
1220	Human Services	19.44	16.03	20.00	20.66	20.00
1221	Programs & Activities for Elderly	1.00	1.00	1.00	1.03	1.57
1222	Emergency Human Services		8.58	5.86	3.89	16.04
1223	County Welfare					
1225	Airport Authority	0.25				2.04
1227	Spec. Assmt on County Property		0.01			
1228	Emergency Medical Services	3.66				
1230	Municipal or Regional Airport					
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	Judgements 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			21.85		27.92
1264	Water Resource District	4.00	4.00		3.95	4.35
1265	Joint Water Resource District	1.00	1.33			
1266	Vector Control District					1.47
1268	Joint County Park					
1270	Port Authority					
1268	Joint County Park					
		113.75	125.26	101.79	127.82	152.47



**Taxable Valuation of Agricultural Property Subject to General Property Tax**  
**Source: Abstract of Tax List Filed the County Auditor**  
**Property Tax Statistical Report - State Tax Department**

1

b.

	Taxable Value of All Agricultural Land			Change
	2002	2003	2004	02-04
Adams	4,873,003	4,828,239	4,702,976	(170,027)
Barnes	16,211,078	16,075,968	15,429,980	(781,098)
Benson	9,835,472	9,829,960	9,791,602	(43,870)
Billings	2,012,613	1,900,786	1,857,708	(154,905)
Bottineau	13,604,258	13,606,441	13,602,990	(1,268)
Bowman	4,589,275	4,299,265	4,298,767	(290,508)
Burke	6,575,581	6,563,030	6,573,791	(1,790)
Burleigh	8,163,530	8,158,424	7,906,198	(257,332)
Cass	27,020,426	25,826,410	25,771,400	(1,249,026)
Cavalier	15,394,881	15,059,701	15,050,351	(344,530)
Dickey	10,773,436	10,775,756	10,776,366	2,930
Divide	8,126,669	7,853,175	7,616,624	(510,045)
Dunn	6,385,625	6,385,220	6,393,808	8,183
Eddy	4,231,428	4,237,573	4,235,813	4,385
Emmons	8,862,759	9,046,009	9,046,007	183,248
Foster	5,994,396	5,812,073	5,807,873	(186,523)
Golden Valley	3,640,697	3,588,431	3,491,895	(148,802)
Grand Forks	19,769,359	18,308,432	18,104,704	(1,664,655)
Grant	7,122,036	6,800,685	6,659,175	(462,861)
Griggs	6,781,041	6,369,051	6,253,502	(527,539)
Hettinger	7,625,259	7,606,343	7,606,426	(18,833)
Kidder	6,912,057	6,913,378	6,910,075	(1,982)
LaMoure	12,742,950	12,229,585	12,231,910	(511,040)
Logan	5,484,840	5,484,415	5,319,425	(165,415)
McHenry	11,290,669	11,292,197	11,291,282	613
McIntosh	5,489,034	5,489,122	5,511,391	22,357
McKenzie	8,066,048	7,819,552	7,824,977	(241,071)
McLean	14,385,590	14,216,055	14,475,875	90,285
Mercer	5,022,832	4,914,913	4,816,413	(206,419)
Morton	8,947,015	8,673,160	8,404,795	(542,220)
Mountrail	10,106,230	10,075,640	10,078,455	(27,775)
Nelson	8,745,212	8,661,465	8,492,670	(252,542)
Oliver	3,587,017	3,515,352	3,515,034	(71,983)
Pembina	18,640,538	17,479,327	17,472,015	(1,168,523)
Pierce	7,323,010	7,320,750	7,318,741	(4,269)
Ramsey	10,146,350	10,107,179	10,060,405	(85,945)
Ransom	8,998,440	8,825,690	8,402,425	(596,015)
Renville	8,055,935	8,054,955	8,054,715	(1,220)
Richland	21,923,920	21,861,213	21,845,042	(78,878)
Rolette	6,125,989	6,125,438	6,135,726	9,737
Sargent	10,344,645	10,374,213	10,408,668	64,023
Sheridan	5,380,905	5,144,473	5,234,457	(146,448)
Sioux	1,867,793	1,878,484	1,885,143	17,350
Slope	5,003,338	5,002,338	5,002,710	(628)
Stark	7,431,788	7,431,350	7,221,330	(210,458)
Steele	8,971,156	8,856,177	8,854,075	(117,081)
Stutsman	17,217,338	17,215,917	17,215,990	(1,348)
Towner	9,787,594	9,786,062	9,762,336	(25,258)
Traill	14,375,238	14,377,460	13,657,442	(717,796)
Walsh	20,298,941	20,280,247	20,273,625	(25,316)
Ward	15,623,575	15,619,355	15,612,130	(11,445)
Wells	11,717,291	10,961,085	10,958,716	(758,575)
Williams	10,606,734	9,977,539	9,977,928	(628,806)
Total	518,212,834	508,895,058	505,203,877	(13,008,957)

**Taxable Valuation of All Property Subject to General Property Tax**  
**Source: Abstract of Tax List Filed the County Auditor**  
**Property Tax Statistical Report - State Tax Department**

	Taxable Value of All Property			Change
	2002	2003	2004	02-04
Adams	6,956,917	6,987,958	6,892,401	(64,516)
Barnes	32,321,849	33,018,580	32,779,403	457,554
Benson	12,175,932	12,267,235	12,362,807	186,875
Billings	4,867,839	4,767,756	5,038,010	170,171
Bottineau	21,812,983	22,651,974	23,921,982	2,108,999
Bowman	8,393,401	8,266,766	9,135,769	742,368
Burke	8,547,565	8,573,556	8,605,389	57,824
Burleigh	136,828,889	145,020,966	157,928,964	21,100,075
Cass	278,991,914	297,734,736	328,631,298	49,639,384
Cavalier	19,638,726	19,272,267	19,320,874	(317,852)
Dickey	15,008,310	15,233,708	15,407,176	398,866
Divide	9,336,196	9,037,338	8,944,689	(391,507)
Dunn	12,227,722	12,277,711	12,357,115	129,393
Eddy	6,240,757	6,322,391	6,343,323	102,566
Emmons	13,360,790	13,494,626	13,554,057	193,267
Foster	12,031,025	12,109,838	12,210,365	179,340
Golden Valley	5,360,948	5,361,941	5,457,053	96,105
Grand Forks	120,149,071	124,884,094	134,373,935	14,224,864
Grant	8,134,751	7,815,448	7,696,392	(438,359)
Griggs	8,760,162	8,407,881	8,354,961	(405,201)
Hettinger	8,834,557	8,828,366	8,865,785	31,228
Kidder	8,919,358	9,197,067	9,335,645	416,287
LaMoure	15,616,203	15,207,672	16,419,890	803,687
Logan	6,559,942	6,566,965	6,417,795	(142,147)
McHenry	20,056,244	20,519,519	20,534,009	477,765
McIntosh	9,413,282	9,459,733	9,526,967	113,685
McKenzie	16,186,233	15,926,997	15,738,388	(447,845)
McLean	23,415,966	23,912,629	24,819,939	1,403,973
Mercer	17,803,003	18,101,014	16,799,420	(1,003,583)
Morton	49,902,911	52,511,169	54,828,937	4,926,026
Mountrail	14,219,048	14,600,261	14,691,266	472,218
Nelson	10,822,976	10,802,490	10,629,541	(193,435)
Oliver	5,204,960	5,178,741	5,177,765	(27,195)
Pembina	29,215,672	28,043,474	27,986,402	(1,229,270)
Pierce	13,122,098	13,568,390	13,829,247	707,149
Ramsey	23,367,006	23,661,732	24,558,562	1,191,556
Ransom	15,663,185	15,758,229	15,483,645	(179,540)
Renville	9,802,825	9,860,176	9,858,854	56,029
Richland	44,441,953	45,509,107	47,636,240	3,194,287
Rolette	9,196,167	9,175,979	9,811,843	615,676
Sargent	13,661,842	13,751,700	14,800,068	1,138,226
Sheridan	6,084,815	5,918,760	6,070,748	(14,067)
Sioux	2,018,338	2,036,720	2,059,777	41,439
Slope	5,185,236	5,192,007	5,195,503	10,267
Stark	35,027,085	36,153,593	37,749,251	2,722,166
Steele	10,129,833	10,034,446	10,104,837	(24,996)
Stutsman	46,183,596	47,118,491	48,575,267	2,391,671
Towner	11,663,082	11,470,242	11,451,960	(211,122)
Traill	24,140,655	24,427,272	24,561,456	420,801
Walsh	30,356,418	30,499,323	30,591,688	235,270
Ward	97,996,070	100,519,559	105,172,695	7,176,625
Wells	17,239,837	16,699,672	16,796,817	(443,020)
Williams	35,046,441	35,156,457	36,108,661	1,062,220
<b>Total</b>	<b>1,427,642,584</b>	<b>1,468,874,722</b>	<b>1,541,504,831</b>	<b>113,862,247</b>

## County Home Rule Charters In Chronological Order of Adoption

Walsh County	Charter does not permit levy consolidation – would require voter approved amendment.
Richland County	Charter does not permit levy consolidation – citizen committee is currently looking at recommendations to amend, including this issue.
Cass County	Charter included a provision to permit a consolidated general fund of 75 mills.
Ward County	Charter grants commissioners the authority to consolidate levies by ordinance – subject to citizen referral. Commissioners have not, as yet, used this authority.
Stutsman County	Charter does not permit levy consolidation – would require voter approved amendment.
Steele County	Charter does not permit levy consolidation – would require voter approved amendment.

d.

**Analysis of Signatures Required  
To Refer Commission Action under NDCC 57-15-06.1**

	Total Votes Cast for Governor 2004	Signatures Required
Adams	1,282	128
Barnes	5,784	578
Benson	2,241	224
Billings	560	56
Bottineau	3,663	366
Bowman	1,709	171
Burke	1,153	115
Burleigh	38,579	3,858
Cass	65,875	Consolidated by Home Rule
Cavalier	2,452	245
Dickey	2,795	280
Divide	1,262	126
Dunn	1,766	177
Eddy	1,210	121
Emmons	2,081	208
Foster	1,764	176
Golden Valley	921	92
Grand Forks	29,787	2,979
Grant	1,243	124
Griggs	1,418	142
Hettinger	1,498	150
Kidder	1,350	135
LaMoure	2,328	233
Logan	1,134	113
McHenry	2,821	282
McIntosh	1,712	171
McKenzie	2,736	274
McLean	4,732	473
Mercer	4,612	461
Morton	12,586	1,259
Mountrail	3,027	303
Nelson	1,908	191
Oliver	1,122	112
Pembina	3,849	385
Pierce	2,183	218
Ramsey	4,890	489
Ransom	2,587	259
Renville	1,454	145
Richland	8,110	811
Rolette	4,004	400
Sargent	2,191	219
Sheridan	936	94
Sioux	1,121	112
Slope	430	43
Stark	10,323	1,032
Steele	1,216	122
Stutsman	10,032	1,003
Towner	1,390	139
Traill	4,224	422
Walsh	5,188	519
Ward	25,204	Consolidated by Home Rule
Wells	2,571	257
Williams	8,859	886

## HB 1025 -- Consolidated Mill Levy Analysis

	General Levy/Home Rule & "Designated Levies" Currently Levied in Each County	Total potential mill levy Increase without amendments*	Total % increase without amendments	Total mill levy Increase with amendments	Total % Increase with amendments
Adams	79.27	38.73	49%	16.23	20.47%
Barnes	45.18	72.82	161%	50.32	111.38%
Benson	45.07	72.93	162%	50.43	111.89%
Billings	29.78	88.22	296%	65.72	220.69%
Bottineau	49.84	68.16	137%	45.66	91.61%
Bowman	10.19	107.81	1058%	85.31	837.19%
Burke	47.58	70.42	148%	47.92	100.71%
Burleigh	42.98	75.02	175%	52.52	122.20%
Cass	Home Rule -- HB 1025 has no impact				
Cavalier	60.31	57.69	96%	35.19	58.35%
Dickey	70.83	47.17	67%	24.67	34.83%
Divide	51.49	66.51	129%	44.01	85.47%
Dunn	71.60	46.40	65%	23.9	33.38%
Eddy	82.89	35.11	42%	12.61	15.21%
Emmons	47.23	70.77	150%	48.27	102.20%
Foster	45.17	72.83	161%	50.33	111.42%
Golden Valley	56.47	61.53	109%	39.03	69.12%
Grand Forks	54.81	63.19	115%	40.69	74.24%
Grant	58.25	59.75	103%	37.25	63.95%
Griggs	80.38	37.62	47%	15.12	18.81%
Hettinger	62.65	55.35	88%	32.85	52.43%
Kidder	57.82	60.18	104%	37.68	65.17%
Moore	44.98	73.02	162%	50.52	112.32%
Ward	52.73	65.27	124%	42.77	81.11%
McHenry	40.88	77.12	189%	54.62	133.61%
McIntosh	64.63	53.37	83%	30.87	47.76%
McKenzie	24.46	93.54	382%	71.04	290.43%
McLean	17.51	100.49	574%	77.99	445.40%
Mercer	36.51	81.49	223%	58.99	161.57%
Morton	72.56	45.44	63%	22.94	31.62%
Mountrail	62.85	55.15	88%	32.65	51.95%
Nelson	82.93	35.07	42%	12.57	15.16%
Oliver	37.06	80.94	218%	58.44	157.69%
Pembina	50.92	67.08	132%	44.58	87.55%
Pierce	54.20	63.80	118%	41.3	76.20%
Ramsey	65.14	52.86	81%	30.36	46.61%
Ransom	62.36	55.64	89%	33.14	53.14%
Renville	52.51	65.49	125%	42.99	81.87%
Richland	Home Rule -- HB 1025 has no impact				
Rolette	68.40	49.60	73%	27.1	39.62%
Sargent	57.34	60.66	106%	38.16	66.55%
Sheridan	53.89	64.11	119%	41.61	77.21%
Sioux	73.04	44.96	62%	22.46	30.75%
Slope	44.08	73.92	168%	51.42	116.65%
Stark	81.66	36.34	45%	13.84	16.95%
Steele	62.01	55.99	90%	33.49	54.01%
Stutsman	Home Rule -- they can consolidate now				
Towner	60.86	57.14	94%	34.64	56.92%
Ward	55.12	62.88	114%	40.38	73.26%
Walsh	64.93	53.07	82%	30.57	47.08%
Ward	Home Rule -- they can consolidate now				
Wells	82.37	35.63	43%	13.13	15.94%
Williams	51.73	66.27	128%	43.77	84.61%

\* Under consolidation the county commissioners could increase the general levy without a vote of the people up to a 118 general levy cap. This will happen over time and could result in the % increases shown here, without a vote of the people

The amendments to HB 1025 comprise three components:

1) calls for a vote of the people before consolidation is implemented.

2) Re-instates the limit that the mill levy can be increased in any given year, based on the CPI.

3) Removes from the consolidation process the designated levies that no counties are currently levying (totaling 22 mills).

*Information provided by  
North Dakota Farm  
Bureau. Data from "2003  
Property Tax Statistical  
Report" from N.D. Tax  
Department.*