

2013 HOUSE POLITICAL SUBDIVISIONS

HB 1132

2013 HOUSE STANDING COMMITTEE MINUTES

House Political Subdivisions Committee
Prairie Room, State Capitol

HB 1132
January 18, 2013
Job # 17399

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

Relating to property tax increase notices and property tax statements; and to provide an effective date.

Minutes:

Testimony # 1,2,3,4

Chairman N. Johnson: Opened the hearing on HB 1132.

Rep. Nathe: Here to introduce HB 1132. He went over the bill section by section.

Rep. W. Hanson: Will this bill also include cuts or reduction. Will this bill make it so this practice is statewide in addition to the increase notifications?

Rep. Nathe: It does not have that in there and I would be open to an amendment to put that in there. I am familiar with the Cass County receipts which show what the state's contribution was.

Rep. Klemin: This statement of information then is optional then with the entity that adopted the increase?

Rep Nathe: You are talking about page 2, line 24 to 26. I think it is not optional at all. They would have to put it in there.

Rep. Klemin: It does say may?

Rep. Nathe: I would think they should explain the issue on that statement for the tax payer.

Rep. Klemin: this number of mills is that the total mill levy for the entire tax statement which is made up of a lot of different components.

Rep. Nathe: Correct, any mill levy increase no matter what line item they increase will show on that statement.

Rep. Klemin: so if they had ten different items that had a mill levy increase they would have to have ten different explanations and who voted for it and who voted against it?

Rep. Nathe: Exactly. We know we do not levy the tax. The state does not levy the tax, we do not spend the tax but yet we at the state legislature get the blame for the tax going up. This shines more light on what is happening on the local level giving the taxpayer more transparency and more information. They say you can go on the website and get this information, but who has the time. We catch the taxpayer at the time we have their attention the most and that is when they get their property tax statement in December.

Rep. Klemin: You wouldn't mind if we required that statement?

Rep. Nathe: Not at all. I would be all for it.

Rep. Maragos: Have any cost estimates been looked at what the costs would be to the counties for publishing all of this. How many additional hours and cost would there be?

Rep. Nathe: There has not. I would think for the website component there would be very little. I can't imagine that it would be too much to put an extra piece of paper in the notice. I did not give it any thought.

Rep. Koppelman: Wasn't there a provision where they could not just backfill that amount and tax more. Where is the back fill coming from?

Rep. Nathe: I have no problem with a bond issue being passed. I do have a problem with the watering down of tax with the current mill levy reduction program you have with the valuations raising and the mills are rising the spending on the local level is going up that is reducing the relief that we have given them.

Rep. Koppelman: Was there any limitation within that measure we passed that limited the local political subdivisions from simply taxing more? In other words benefiting from what the legislature was sending them and then turning around and taxing more.

Rep. Nathe: I talked about the mills. On page 4, line 18 & 19 it states here the statement amount to property tax in dollars which was created by a levy of one mill. So what that means is that will explain what one mill is worth.

Rep. W. Hanson: I am concerned with the explanation for the votes by local boards. For example the school votes in favor 5-4 for some project and it increases your taxes by \$50. How is it determined why someone voted for something on that board. My understanding was that you would have an explanation in there for that.

Rep. Nathe: We would explain what the issue was, but not explain why the board member voted as they did.

Rep. J. Kelsh: The school districts have a limit of 12% of new money. They could not go over 12% of new money no matter what their evaluation was. Where evaluations have been increasing dramatically the mill levy is way down in a lot of cases; especially in the

west. I do have a problem with saying there is no openness in local government. The budget that they present by counties is put in the newspaper; there are hearings. People that are concerned can come. I spent 8 years on the county commission as a result of those and I think one time we had someone show up. There is ample notification so that is not true. I think just pushing a couple of buttons is way over simplification of what you will have to have done here. Printing the paper and coming up with explanations is probably going to require way more time than I think you are thinking it will.

Rep. Nathe: I am not saying there is not transparency because there is and all those things you mentioned are in the record and one can go look this up. This just makes it easier for the public to understand it. We are catching the public at a time when we have their interest the most when they are getting a letter in the mail with an explanation as to why their property taxes have gone up. We here have some kind of understanding because we deal with this but the average person on the street does not. As far as the website issue they can easily do that. They have the addresses; they can get the emails. Private sector does that all the time.

Rep. Toman: Is that detail data current available to me if I go to my county building and request a detail of each mill so if they are already creating that so electronically there is probably no cost associated putting that in an email.

Rep. Nathe: Exactly, they already have that information. It would be just putting it in a simpler form making it easier excess for your average ND taxpayer.

Rep. Beadle: Is it safe to assume that for a lot of the taxpayers in ND that an action that is passed by a city, township, or political subdivision in March might be forgotten by December when the bill arrives and wouldn't this serve as a refresher for some of that stuff as well?

Rep. Nathe: Exactly. I came up with this ideal looking for a notice and I had to look way back out of the way. I read the paper because of what I do for a living but your average person does not. They are on their iPhones and I pads and not reading the newspaper.

Rep. Beadle: I read a fair amount of news, but I don't subscribe to the newspaper. They area in the newspapers and if I want to go out and find them I can and I often do, but for a lot of our constituencies they are not going to know. That is why you see more on line advertising and marketing. It is just a changing demographic on how people consume and get their information.

Rep. Klemin: On the existing law we already have some of these requirements and you are amending part of them to add this additional notice. The way I read this the taxing district may not impose a property tax in a greater number of mills than the zero increase number of mills. Then we go back to the definition on page 3, line 5 zero increase number of mills. To me it says that if the property valuation goes up the number of mills levied should go down so that you are providing the same amount of property tax revenue.

Rep. Nathe: That is in current code right now.

Rep. Klemin: It seems to me the way this is written on the definition of zero increase number of mills which will provide the same amount of property tax revenue as a property tax levy in the prior year. That is way that what happens in Bismarck is that property values go up and if the total revenue is X in order to keep it at X for the subsequent year then the mill levy would have to go down so that X is equal to X. So what you are proposing is that if the mills levy the same rather than reducing them in order to keep the zero increase they would have to explain that also. The net result is they would still have more money coming in. Would they have to explain that situation or does it only apply when they actually increase the mills?

Rep. Nathe: As they raise the mills. I would think as they lower the mills they would also want to put that on the explanation letter too. This talks about the spending and raising mills and adding to their property tax.

Rep. Klemin: If they are required to lower the mills to maintain a zero increase number of mills then are required to lower the mills because the property valuation went up, but they don't lower the mills. They haven't increased them either does that apply in this situation do they still have to give the supplement.

Rep. Nathe: That is something we would have to talk to Walstad about.

Rep. Koppelman: Often times your taxes go up in dollars when no one has voted to increase mills and that is why your school board members, city commission members can smile at you and say I didn't raise your taxes and then you get your taxes and it is 20% higher. Will this bill capture the increase valuation in your home or is it your intent that we capture that by saying yes your taxes went up the reason was the valuation.

Rep. Nathe: Yes, we just want to show the increase whether it is in mills or dollars.

Rep. W. Hanson: You did express interest in putting on an amendment to display the reductions being put forth by the state legislature. Would you be willing to include in that amendment any increases that the state legislature should put into property taxes in the future?

Rep. Nathe: Yes anything that the state was to kick in should be reflected on the explanation letter.

Rep. W. Hanson: Would you then require a record of votes of all the members in both chambers to be included with that even as cumbersome as that would be in order to be uniform with the rest?

Rep. Nathe: No, I just think a line showing the state contribution to one's property tax relief is enough.

John Godfread, Greater ND Chamber of Commerce: (See testimony #1). Went over the tax statements and the line items that would go in there to explain it.

Rep. Koppelman: Is there another bill somewhere to require that all the tax entities do what one or more are doing now which is list the state reduction that is contributing to their property taxes being less. Are you aware of that?

John Godfread: There are a few different ideas around. Our position is we are going to testify on anything that has to do with property tax statements to let everybody know something needs to be done. When we went around the state this intern and debated on Measure 2 the one clear thing is that people did not understand that the state is in the game and the legislative body has done some property tax relief. People forgot and we are looking for a clear picture that is easy to read.

Rep. Koppelman: Your organization was part of the Keep it Local campaign to oppose Measure 2 and yet you are advocating transparency relief for property tax reform in some way. What was your observation when you were out around the state? What did you learn about the way property taxes work and what do you see as some of the problems we need to address?

John Godfread: We learned that there is a great misunderstanding with property tax. People don't understand the system and how it all works. If this is the solution, I think that is up to this body. There are a lot of different ideas out there. We are simply wanting transparency and clarity. Maybe the more information the local government can get out there the better. This bill would show what your money is going to and then ask them where they would like us to cut.

Rep. Koppelman: You mentioned that the local government might get up and oppose this and I don't want to prejudge what someone may or may not say, but if that is the case, do you think it is a good approach for ND to say well Measure 2 was defeated; therefore status quo is fine or do you think we are in a situation where and we all need to pay attention and people are concerned.

John Godfread: We heard overwhelming that we will give you one chance. We promised in the whole debate and keep the local campaign was don't do this we will fix it in the next session. Here is our chance. If there isn't meaningful reform done this body might as well introduce Measure 2.

Rep. Maragos: Meaningful reform is a pretty broad statement. When it comes to property taxes and paying for services what does meaningful reform mean to you?

John Godfread: Getting transparency and clarity into the system. You are paying for your local services and people don't understand exactly what services they are getting and how much they cost. There has to be some effort and that is where you can't necessarily define what that means; there has to be a good faith effort of the citizens of ND see that this issue is taken up and they are seeing that right now.

Rep. J. Kelsh: If the bottom of the first pay of your testimony was what they had to send out they probably could very easily do that. That is pretty much what happens now. The state aid property tax relief is a very new thing. Before that there was bragging that we didn't raise any taxes except your property tax had to go up because the state wasn't doing

its fair share. There are a lot of bills to reduce income cooperative tax. Are you guys in favor of reducing those farther instead of giving them more tax relief and making it permanent property tax relief. I heard that you guys better get some money back to us and relieve what you should have done over the years. Do you think there should be further income tax relief both personnel and cooperative rather than more permanent property tax relief?

John Godfread: My organization has always been for measured relief. We have laid out a tax package that calls for 35% reduction in cooperative and personal income tax along with supporting a pretty substantial property tax relief. We think it should be measured which means looking at all three things. Property tax is a local tax. The issues we have had is the state is trying to buy down or relieve a local a local tax and you are going to run into issues. We are trying to cooperative, individual and state income tax relief so no matter what happens the citizen of ND is getting tax relief. We would like to see a much greater property tax relief than a reduction in personnel or cooperative income tax.

Rep. J. Kelsh: I heard we don't need income tax relief. We need property tax relief; income tax is based on what we make. Property tax isn't. If you have a crop failure you still pay the property tax but you don't pay the income tax because you don't have the income and I think that is the big difference. They wanted it made permanent.

John Godfread: I think a dollar of relief in whatever way is still a dollar back in your pocket.

Rep. J. Kelsh: If we get to the point where we have to raise those income rates; both personnel and cooperative, I don't know if anyone realizes how tough that is to get that job done. Since nobody is complaining about the income tax we should do more for property tax.

Rep. Klemin: Aside from all this discussion about property tax reform is it correct that this bill really doesn't do anything about reducing property tax per say. It just provides for a rather detailed explanation of why your tax bill is what it is?

John Godfread: Yes this bill doesn't have anything to do with property tax relief.

Opposition:

Terry Traynor, Ass't Director of ND Assoc. of the Counties: (See testimony #2). **Cass County does a wonderful job with their tax statement, but one size doesn't fit all.** We use that as an example. A mill in Cass County is worth \$400,000; a mill in Sioux County with worth about \$4,000. So for them to go through the process to provide that information to develop a website to get that out ate \$4,000 a mill you are talking about tens of mills to make this happen. We want more information, but we don't want to spend an inordinate amount of property tax to get it done.

Rep. L. Meier: You are not in support of any parts of this bill.

Terry Traynor: I am not in support of any part of it as it is written.

Rep. Koppelman: What is your solution? Do you have a good idea?

Terry Traynor: I don't believe I can talk about things that aren't in there. There are several bills that deal with the issue of getting the property tax relief on the statement and I think our legislative committee is in support of that. One of them has a state appropriation to assist in getting that done so we aren't just raising property tax to talk about property tax. I believe there maybe another bill that looks at the entire property tax software issue and maybe more of a long term and how can we assist in getting better information collectively as a state. We just keep adding more and I think we need a longer view of what is good and what is important and how do we get that done.

Rep. Koppelman: As I look at the one for Griggs County it is three pages or whatever and then I look at the one handed out earlier for Stark County that is not even a full page. You could say telling the people of ND how much the legislature has contributed to lowering their property tax by funneling money out is going to cost more money technically that is true because you have to pay an individual to do that, but I don't know if it is really an expense or just a requirement that you may not like, but you can get done?

Terry Traynor: Local government is a creature of the state. You created counties and counties will do what you tell them to do. As the discussion came about there is an expectation that there will be an explanation for increases. Counties have 68 different mill levies. Schools I don't know. Cities close to that. The county is now going to be responsible to put a statement in there on why your taxes went up or as Rep. Hanson suggested, down on each one of those and how everybody voted. We are talking 6,000 different political subdivisions with 10s of thousands of votes taken. Is that all going to be in there or how are we going to manage that information and is the county expected to do this. Do we have to explain all of this at these meetings and I think it could be huge depending on what that means.

Rep. Koppelman: Is there a better way to do it?

Terry Traynor: I think there is. I agree with Mr. Godfread that we are mandated to get that information out. I just don't think this bill is the answer.

Rep. Hatlestad: If you take a look at that notice from Cass County taxpayers it would seem to me that we could get the necessary transparency we desire with something very similar to this which doesn't look like it would take up six trees to accomplish. You think something like this could be composed? At least you would have the general information.

Terry Traynor: I think we could. This notice addresses the counties responsibility and their limited responsibility for some of the boards that have to be funded through them. They have no control over all the other jurisdictions. If every single jurisdiction provided that in a timely manner that would be helpful. As we have seen in the past sometimes the smaller jurisdictions really struggle in getting their information in and how do we accomplish this if half of the 6,000 don't turn it in.

Rep. J. Kelsh: I think the transparency is there. Every two weeks there were notices of what we had considered

Rep. Kathy Hogan: You talked about the double publication requirements. Have you got a proposal that we could eliminate that double publication requirement because I don't think that was the legislative intent?

Terry Traynor: Yes we do have language that we offered at the last hearing of the last session for this bill and we could resurrect that.

Rep. Kathy Hogan: That would be helpful.

Rep. Toman: Are there currently any cities, counties, subdivisions that are not collecting this data electronically?

Terry Traynor: The townships aren't. I would suspect that some of the smaller cities are not as well. Although all our counties have automotive tax systems some of our counties their general ledger financial management is still on paper and ledger books. I would say there are a fair number of them that are not electronic at all.

Rep. Toman: For those that are collecting it electronically I would think it would be the most accurate delivering that digital to the subscribers of that because it is real time data at the point and time. Would you be opposed to provide for that electronic delivery aside from the additional requirements since that is the most accurate?

Terry Traynor: I would agree but as I pointed out the way the current law is structured the information that is required to be published the zero mill increase legislation it takes place before the state board of equalization finalizes their work therefore the county doesn't have all the information. They are just making a guess. Now they are publishing a guess in the paper. Cost aside if they could electronically email that to everyone that would be efficient but they would just be providing inaccurate information. There is a structural flaw on the way this works and the legislature could not fix that last session although they tried. The timing is so tight on all the different requirements that go into the property tax system they could not come up with a solution that provided accurate information.

Rep. J. Kelsh: I think the transparency is there. . I think they want to remove property taxes because there was enough money in the state to replace them rather than people totally discussed with property taxes.

Terry Traynor. That was a good share of it. I think the issue of transparency does vary from county to county. The rural counties yes, most residence know every commissioner; they know their own township officers; they know the city mayor. In the larger cities there is more issues since the information is available, I don't think the citizens believe that they are getting it as well. In Bismarck you have so many different political subdivisions that are discussing bond issues and jail financing and mill levy changes and expansion and the costs of utilities and it gets to be a jumbo and I don't know if the citizens feel it is as transparent as the rural counties.

Rep. Klemm: The way I read this the amendment to the current requirement would apply to the gross amount of the mill levy and that is required on that certification of levy seems to

be the final amount covered of everything all added together. Is that right or is it each individual of 68 of us.

Terry Traynor: If it is upon the jurisdiction to write an explanation of why the taxes went up to me that gets down into the individual special fund issue. Social service salaries went up so maybe the social service mill went. I don't know what the intent of the requirements of the bill is.

Rep. Klemin: As it reads now it says may; they just have to show what the total was and who voted which way. Is that right?

Terry Traynor: Often times the budget is a series of votes as with the appropriation process here. If just the final vote is taken the very last vote that said yes we approved the budget as put together; does that even tell the citizens anything?

Rep. Klemin: The ones from Griggs County looks like seven different parcels of farmland; that is probably why it is so long since they have one for each parcel.

1:06:56

Kevin Glatt, Burleigh County Auditor/Treasurer: (See testimony #3). I think our statement attached is pretty easy to understand. The amount needed to be paid by February 15 in order to receive the discount and I will say that 95% of our taxes are collected prior to February 15. There are a powerful number of people who send us the wrong amounts. We have tried to make these statements easy to read and they still get it wrong. People did not even look at the insert we put in our bills until they came in and I was just baffled by that. We send out just under 40,000 tax statements so adding just a few pieces of paper ads up to quite a few. We can accomplish a lot if we are not interested in who gets the credit.

1:10:41

Rep. Kretschmar: This form you showed us here is that your county form?

Kevin Glatt: Yes that is a Burleigh County tax statement. Based upon the requirement as we see them with the law it is our best effort to provide an easy readable understandable tax statement to the tax payers of Burleigh County.

Rep. L. Meier: Do you feel that you need further information for Bismarck residence to explain a little bit more in detail what they are paying in their taxes?

Kevin Glatt: The questions usually relate to special assessments to the city of Bismarck.

Rep. Klemin: Would you have any opposition to what the state is paying for property tax relief on the form?

Kevin Glatt: Not necessarily. If we are not so concerned about who gets credit we could accomplish a lot.

Rep. L. Meier: I asked that questions because when I did go door to door this last election cycle people did ask me if they could have some state relief in their taxes. I worried about this since we had been going through that cycle for three sessions now. These are people that I thought for sure would know that the state has been in the property tax relief game for quite some time.

Rep. J. Kelsh: On the statement you provided from Burleigh County it shows a value of a house of \$263,700. If we were to give any of that other information; for instance how much the state reduces the taxes, would you have to figure that differently on a house that was worth \$175,000? Is that a fair assessment of what this bill requires?

Kevin Glatt: I don't believe this bill requires that, but if it did it would require a separate calculation for every property tax statement.

Rep. Klemin: In this bill on page 2, lines 19 & 20 it says the certification for taxing district under section 57-15-32 must be accompanied by that supplement. Could you explain what that is?

Kevin Glatt: I believe the certificate that is referred to here is the document that each taxing district submits to the county auditor's office for the calculation of the mill levy based upon their budget so that the counties can create the property tax statements.

Rep. Klemin: that certification is supposed to have the supplement that goes to your office explaining what they did and why they did it. Then in Section 3 of this bill the annual real estate tax statement that is sent out is supposed to include a copy of what you got from that certification.

Kevin Glatt: That is the way I read it also.

Rep. Klemin: You are saying people don't read these inserts. Would it be possible to have something on your tax statement that says you can get a copy of all of these certifications and explanations if you want them?

Kevin Glatt: Yes that is possible. We could add it on the backside. The backside lists where you can make payments and how you make on line payments; what our hours are etc. Again will people read it?

Bev Neilson, ND Counsel of Educational Leaders: Our property tax system is extremely complicated. It is created by the state and chapter after chapter of ND Century Code. It is complicated because we have made it that way. My opinion is more paper with more complicated information on it is not going to help the average taxpayer understand it. I trained school boards for 12 years and you can try to get it down to a simple, but until they have lived it for years it all doesn't soak in. More complicated information requiring school staff to calculate information in different formats than we have now and sending things out and trying to maintain email lists with 100s of names on them and keep them current is not something that our school business managers have time or the inclination to do nor do I think it would help. The people who are interested in these things come to the meetings. The people who aren't do not. Most of the people that come don't want to pay property

taxes and they don't care about your explanations. Much of this bill is just putting out more complicated information that is not going to help people understand the situation. Those property tax dollars that are being relieved from the state are on the school mill levy. Technically the state is not relieving anything on the county mills or city mills. They are school mills that are being brought down because again we have created a system that is complicated that is putting property tax relief into how we fund schools. I think if there is a statement anywhere that it should be under your school tax levy which says that state has provided blank amount of property tax relief on your school mill levy. I think that should be on the statement and I was shocked to find out it was in session law and not in code. As far as the notification on page 2, line 2 that was goofiness that we went through last session and everybody complied and they put these notices in the paper. It made no difference who came to the meeting and who didn't. If a school has a website I don't object to them posting this same thing on their website. That is not going to take any time or money. I don't have a problem with that. Now we get down to #4 on page 2 and this is where I start to see red. When you want to start on the face of the bill to put the names of duly elected people voting on very difficult decisions for one purpose and that is to shame and blame and I don't think it is necessary. Everybody has excess to the minutes of every school board meeting that is held. I don't think it is more that is needed; the problem is it is too complicated. People who are interested in how their elected officials act and vote at meeting have excess to the minutes of every meeting. Section 2; to say this wouldn't take any time or cost any money is wrong. You haven't read every word of it. I think we are just spoon feeding to have to get emails and it just to get too much. We are to create lists serves for people who want to get direct emails about specific things and in a specific time; 10 days that you are going to talk about something that impacts the budget. I could send one email to the entire state and say from February until December there will be items on the school board agenda that have to do with the budget. You get tired of people who have one thing they are concerned about; they don't come to the whole meeting so they don't get the whole discussion and then they want to make issues. Number 4 in Section 1 is totally unnecessary. We have the notice of the meeting of the budget; we put those on the website. To ask us to email every single thing about the meetings is over the top.

Rep. Klemin: I don't understand why is would be so difficult to have a certification from the school district to the county auditor explaining why you have gone over that zero increase number of mills. You don't have to send it out to anybody else. It would be the county auditor that would have to do it with a tax statement.

Bev Neilson: The certificate that you send must be accompanied by a supplement showing the number of mills and the percentage increase that was improved by the board. I don't have a problem with that because a lot of that is what is up here in your notice in subsection 2.

Rep. Klemin: That is pretty simple it seems to me.

Bev. Neilson: As long as we don't need to include votes which is personnel or an explanation of why?

Rep. Klemin: This bill as it reads now makes the explanation optional.

Bev Neilson: When I read now the counties would not like putting that information on there, but the schools would have that information readily available to send them.

Rep. J. Kelsh: What it says on the county budget would be an explanation of why there is any change in mill levies. What more explanation would you have to send in to make it more transparent? Would you have to explain every item that would possibly raise the mill levy?

Bev Neilson: It says may be so it would only be where the board felt they had to explain. This doesn't require here that they had to explain why.

Jerry Hjelmstad, ND League of Cities: cities have been publishing notices of their budget hearing for many years. Last session put new requirements on the budget notices such as type size, margins, height, weights and where it should be capitalized etc. We discussed whether this new enhanced noticed resulted in any increased in attendance at their meetings and the auditors all said it did not. Now under HB 1132 they are adding new requirements for websites, emails and the tax statements. Individually these requirements may not seem to add up to too much but when you put them all together they do increase the costs for cities and result in more of a burden for small city administrator's staff which are often staffed by one or two individuals. I think too much information sometime is not going to provide clarity. Burleigh County's tax statement gives good clear information, but does not over whelm you with too much information. I would encourage a do not pass on this bill.

Neutral:

1:36:32

Roger Bailey, Executive Director of the ND Newspaper Association: We represent the 90 weekly and daily newspapers in ND. (See testimony #4). It is all about transparency and it doesn't matter how many people showed up for those meetings. They were informed. They had the opportunity and they were able to talk to their neighbors and their friends. What is this situation and I assure you that I spent 25 years attending almost every city council meeting in the town where I lived and I know people don't come to city council meeting. They have other things to do but they talk about city government and they want to know what is happening and they do talk. So this is an issue of transparency. The public needs to know that nothing is being pulled over their eyes and they have that opportunity and that is what makes open government successful. You have to let people know that they are welcome to come so they know what you are doing. This body and legislature are the best examples of open government that there is. Every bill gets a hearing; everybody can speak and there is a vote on every bill and you are to be commended for that.

1: 42:45

Hearing closed.

2013 HOUSE STANDING COMMITTEE MINUTES

House Political Subdivisions Committee Prairie Room, State Capitol

HB 1132
January 25, 2013
Job # 17748

Conference Committee

Committee Clerk Signature



Minutes:

Amendment #1; Handout #2

Chairman N. Johnson reopened the hearing on HB 1132. That bill was talking about notification on your tax statements about the mills. Individuals would have to identify how the members of the governing body voted on each of the motions and email address sending out notifications for anyone that wants notification by email and a multiple of other things.

Rep. Klemm: (Proposed amendment #1) (Handout #2) On the bill on page 2 lines 18 through 20 it refers to the certification of levy for the taxing district under section 57-15-32. That is why I also did the attachment handout #2. I just copied several sections out of the century code on how they determine a levy. We are talking about city, county, township, park district or other municipality authorized to levy taxes. They have to go through a process to determine what their levy is going to be for the current fiscal year. Went over the handouts. The way the bill reads now that certification; we are making some additional requirements for what is in the certification so it must be accompanied by supplement showing the number of mills and the percentage increase that was improved and the number of mills and percentage by which they adopted property tax levy exceeded the zero increase number of mills. I asked some questions about whether that was something difficult to do and I believe I got a response from Bev Neilson at least saying no they could do that pretty easily. They did have a problem putting down the vote of each member of the governing body on the motion that resulted in the adoption. Most of the time when you are getting these certifications we are talking about something that is going to be the culmination of their whole budget process and I am not sure what putting that vote in a supplement is going to do any good. It is publically available now from anyone who wants it now from any of these taxing districts. We just had this bill about how hard it is to get people to serve on any of these committees and commissions to do this stuff and now we are going to try and intimidate them some more by making sure everybody knows exactly how they vote because it is coming out in your tax statement; we are never going to get anybody to do anything if we do that. In the amendment I have there the first thing is to take that part of line 23 & 24 out where it talks about putting down what the vote was that we just talked about here. Discussed the proposed amendment in depth on each line of the proposed amendment.

Chairman N. Johnson: We are not going to act on it right now.

Rep. Toman: I am not opposed to making it available on their website if they maintain it because I don't want to read through the minutes to find out which of my commissioners voted yes or no on something.

Rep. J. Kelsh: I have one amendment and that would be after a bill deleted the rest of the bill. All this information is already available if people wanted to require it. The county has 68 budgets that they go through every year that makes up the tax statement. Are they to put the vote of the commissioners every time they vote on a budget in there and explain why they do it? There are lots of boards and budgets to consider. The time and costs that you would have to go through to do this when it is all available to the people if they really are interested in doing it. I would ask for a no vote on this.

Rep. Beadle: Rep. Kelsh with Rep. Klemin's proposed amendments that would remove the vote of each member of the governing body so that is not sent out automatically, but instead it is back to you can request this information from the county; which you can do that anyways. By changing it so we are not forcing out the information be sent out but rather just letting people know you can get this information from the county if you want to request it; would that satisfy some of the concerns of forcing every vote out there.

Rep. J. Kelsh: If they want to put on the tax statement you get that this is available information at the county auditor I would have no problem with that. Discussed the taxing issues at the county commissioners and the different taxing counties.

Rep. Klemin: Rep. Kelsh when you talk about the 68 budgets and I am looking at certification of levy process and that we are talking about. Do all of those 58 budgets come from taxing entities that are authorized to levy taxes?

Rep. J. Kelsh: No they are not.

Rep. Klemin: the point of this is it is only the ones that certify the taxes that we are talking about here. We are not talking about every entity that has a budget that is finally approved by the county commission. I think the certification of taxes in the end by the county is what we are talking about.

Rep. J. Kelsh: I don't know if that is the case. If that is the case then why is the school board off the hook that their names aren't going to be out there, but they presented 122 mill budgets for Bismarck and the county commissioner gets blamed for it? I know the water commission does have taxing authority; I don't know about all the others.

Rep. Klemin: this is a certification that is sent in by each of those taxing districts that we are talking about being made available upon request from the public. Not all of the individual budgets and votes on budgets by parties that don't have the certification requirements.

Rep. J. Kelsh: My point is a good majority of the taxes have to be voted on by the county commissioners and the counties collect these taxes and they have to be sent back to the entities involved in each area so that is my concern that it is not telling who has done all the taxing. It is blaming the county for the taxes and you hear it all the time. It is like the

legislature blaming the counties and schools over the years for property taxes when the lack of money sent from the state to those entities that only have property tax to go to. The school district on the local level that is the only place they have to go too. The property tax well has been going on all along and now the people have decided that the state is going very well and our property taxes continue to go up and the money is not coming back and we are giving other tax relief like income and corporate tax relief and we are paying higher property taxes. Since the school reduction in mill levy has gone out counties; the road maintenance and reconstruction, has been tremendous and the costs from 2000 to 2010 on those types of things have doubled and more. We need to quite the blame game and do what is right.

Rep. W. Hanson: So there is nothing in here that discloses the states responsibility on their property tax; correct? My understanding of this is just getting more disclosure of where your property taxes and your taxes in general are coming from. I think by putting the spotlight on school boards and whatever other local entities you have in addition to the costs it seems like a disingenuous use of our law passing abilities to point them out and not point ourselves out. We heard some testimony saying that we had a lot of elected officials who heard that the legislature hadn't been doing anything and that can be debated back and forth but if all this information is available it is up to the public to be looking up where their taxes are coming from. I would not vote for something that would only spotlight one source of what could be considered here to be the problem and not ourselves because I don't think that is correct.

Rep. Toman: My tax bill does include the states portion or it had in the past. They said all the information is readily available so we had discussed putting on the tax bill if you would like to have more detailed information contact us or go to our county website. That is fine with me but then they also said there was a cost to maintain a website and an email address list, but they said they were already doing this some so it says if they are currently maintaining a website they may post that stuff on line. Everyone has smart phone and I think that data should be readily available to and cost effective once the information is set up. I think there should be an opt in for your whole tax bill via email if they are already collecting this information then why do they oppose posting it on line the ones that said they already have it on line?

Rep. Hatlestad: If we go back to Terry Traynor's testimony he included a notice from Cass County. I would think a person could make a modified version of that each taxing district would notify the auditor we are having a 2.1% increase in taxes this year and put it together on a sheet of paper and stick it with your taxes so you would know what taxing district; whether your mills went up or down and then on the bottom you could tell them go to the website. At least the person could say I know now where my tax increase went. With the county with 68 different groups I don't know how we would do that better. Put up a white flag!

Rep. Koppelman: We are getting off on a transparency bill and trying to figure out how to best inform the voters to a discussion about property taxes and I think when Rep. Klemin said the legislature gets blamed for the increase in property taxes and Rep. Kelsh response to that was that we deserve it because we don't give the local entities enough money and therefore they have to raise property taxes. That is an age old debate. We have made a

decision to take money from a variety of sources and plug it into education, which is the lion's share of the property tax bill on the local level and then force the school districts to lower their property tax assessment in return. Discussed the issue on property taxes through the state and districts. People in ND are confused how property taxes work. Most of the people believe that we have a hand in the game of how property taxes happen. They need to understand that these are local taxes. They need to understand that the state is assuming a larger and larger share of the cost of local government and then if their taxes still go up they deserve to know why. I am not sure this bill is the perfect way to make that happen. I think any way we can help is good.

Rep. Klemin: It is not all these different boards and commissions etc. that are doing this certification of levy that is required by the statute. It is only this certification of levy that the bill now says must be accompanied by a supplement showing the increase or decreases. The people testifying did not see a problem with doing that either is what I understood it. As long as they didn't have to send out a whole book every time the tax statement went out. The amendments I Rep. Maragos: proposing are inconsistent. This bill did not require every vote of every entity to be put out on this certification. It just says they have to show the number of mills and percentage increases where by it exceeded the zero increase number of mills. That is pretty easy to do. If they want to have a supplement they can have a supplement explaining it but there is nothing here that requires them to do that. The only thing I was trying to do was make consist with the intent of the bill to make it as easy as possible on the people that have to do the work. I think it makes a better bill. If you don't like the bill even after it is amended that is a different story.

Chairman N. Johnson: I am going to stop the debate here now. We are not going to act on this bill so we are going to have the same discussion when it actually comes time to act on the bill. If you have other amendments you want to propose we will take a look at them.

Closed.


2013 HOUSE STANDING COMMITTEE MINUTES

House Political Subdivisions Committee Prairie Room, State Capitol

HB 1132
February 15, 2013
Job # 19049

Conference Committee

Committee Clerk Signature



Minutes:

Proposed amendment #1

Chairman N. Johnson reopened the meeting on HB 1132. (Proposed amendment #1) This is the bill by Rep. Nathe that would have publishing newspaper notices about things that were going to be going on your income tax statement any votes for the levy would have to be identified on the supplemental thing in your tax statement and it would talk about who voted and how they voted on anything that would increase the levy, was his intent. It did it for cities, counties, schools and we have had several sessions now where we have had a lot of these bills that come in and want to what is on the tax statement. What do we need for transparency so what I am proposing is an amendment that would basically just say using the advisory commission on intergovernmental relations what we should do this this bill. So maybe we can find a resolution so we don't get these bills every session.

Rep. J. Kelsh: Would this include the bill we passed out yesterday that would require the percentage on each parcel be put on the tax statement of state funds that reduced the budgets? What if that bill doesn't pass? Should that be part of the study?

Chairman N. Johnson: Fourth line from the bottom says or levy deliberations and legislative property tax relief. That is a way of getting that information out on the property tax relief so I think it would do that.

Rep. J. Kelsh: I think it also should show if the relief ever gets lower that your taxes went up because the state did this much less also.

Rep. Ben Hanson: Rep. Nathe did indicate he would be willing to include something along those lines during his testimony.

Rep. Hatlestad: As long as we mandate they put what the state contributes; whatever they contributes would be on that line and then you could look and see if they contributed less this year than a year ago.

Rep. Kathy Hogan: Has a study similar to this been done at all? This has been in the session for two or three session now?

Chairman N. Johnson: I think we have had study resolutions to do this but they have never been selected.

Rep. L. Meier: We have never done a study on this. I think this is a good idea.

Motion Made to Move the amendment 13.0169.03002 by Rep. L. Meier; Seconded by Rep. A. Maragos.

Rep. Klemin: It is unusual to designate a particular committee to do an interim study. ACIR is supposed to hold another meeting before June 30 so this study might start before July 1. Maybe there could be an emergency clause on here. Maybe it is not necessary.

Rep. Kathy Hogan: The whole idea of having a common tax statement across county lines; even though it is not in your bill, maybe the committee could look at it. We have heard some testimony about that.

Rep. J. Kelsh: I don't think it matters whether it starts in June, July or August because it will be done by the next legislative session.

Rep. Koppelman: Does it have any chance to be studied since it never was before?

Chairman N. Johnson: I know there have been some shelf studies that have not happened. I did talk to the majority leader about doing this and I said I would like to have it a mandatory and he was OK with that. It is up to our legislative members in our chamber if you think this is important to let those people that get elected to legislative management and make that decision to say this one is important and we need this one to go through.

Rep. J. Kelsh: If it is in bill form like this and says shall then it has to be done. Study resolution form with shall in there means nothing.

Voice vote carried.

Do Pass As Amended Motion Made by Rep. Hatlestad: Seconded by Rep. A. Maragos

Vote: 14 Yes 1 No 0 Absent Carrier: Rep. J. Kelsh:

Closed.

4/15/13
CJN

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1132

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to provide for a legislative management study of the feasibility and desirability of making political subdivision budget information accessible on the state budget database website and finding better ways to inform taxpayers regarding political subdivision budget or levy deliberations and regarding legislative property tax relief.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. LEGISLATIVE MANAGEMENT STUDY - BUDGET AND PROPERTY TAX RELIEF INFORMATION. During the 2013-14 interim, the legislative management shall assign to the advisory commission on intergovernmental relations a study of the feasibility and desirability of making political subdivision budget information accessible on the state budget database website and finding better ways to inform taxpayers regarding political subdivision budget or levy deliberations and regarding legislative property tax relief. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly."

Renumber accordingly

Date: 2-15-13
Roll Call Vote #: 1

2013 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1132

House Political Subdivisions Committee

Check here for Conference Committee

Legislative Council Amendment Number 13.0169.03002

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
 Rerefer to Appropriations Reconsider

Motion Made By Rep. L. Meier Seconded By Rep. Maragos

Representatives	Yes	No	Representatives	Yes	No
Chairman Nancy Johnson			Rep. Ben Hanson		
Vice Chairman Patrick Hatlestad			Rep. Kathy Hogan		
Rep. Thomas Beadle			Rep. Jerry Kelsh		
Rep. Matthew Klein			Rep. Naomi Muscha		
Rep. Lawrence Klemin					
Rep. Kim Koppelman					
Rep. William Kretschmar					
Rep. Alex Looyesen					
Rep. Andrew Maragos					
Rep. Lisa Meier					
Rep. Nathan Toman					

Total (Yes) _____ No _____

Absent _____

Floor Assignment _____

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

*Some
Vote
carried!*

Date: 2-15-13
Roll Call Vote #: 2

2013 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1132

House Political Subdivisions Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
 Rerefer to Appropriations Reconsider

Motion Made By Rep. Hatlestad Seconded By Rep. Maragos

Representatives	Yes	No	Representatives	Yes	No
Chairman Nancy Johnson	✓		Rep. Ben Hanson		✓
Vice Chairman Patrick Hatlestad	✓		Rep. Kathy Hogan	✓	
Rep. Thomas Beadle	✓		Rep. Jerry Kelsh	✓	
Rep. Matthew Klein	✓		Rep. Naomi Muscha	✓	
Rep. Lawrence Klemin	✓				
Rep. Kim Koppelman	✓				
Rep. William Kretschmar	✓				
Rep. Alex Looyen	✓				
Rep. Andrew Maragos	✓				
Rep. Lisa Meier	✓				
Rep. Nathan Toman	✓				

Total (Yes) 14 No 1

Absent 0

Floor Assignment Rep. J. Kelsh

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

REPORT OF STANDING COMMITTEE

HB 1132: Political Subdivisions Committee (Rep. N. Johnson, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (14 YEAS, 1 NAYS, 0 ABSENT AND NOT VOTING). HB 1132 was placed on the Sixth order on the calendar.

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to provide for a legislative management study of the feasibility and desirability of making political subdivision budget information accessible on the state budget database website and finding better ways to inform taxpayers regarding political subdivision budget or levy deliberations and regarding legislative property tax relief.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. LEGISLATIVE MANAGEMENT STUDY - BUDGET AND PROPERTY TAX RELIEF INFORMATION. During the 2013-14 interim, the legislative management shall assign to the advisory commission on intergovernmental relations a study of the feasibility and desirability of making political subdivision budget information accessible on the state budget database website and finding better ways to inform taxpayers regarding political subdivision budget or levy deliberations and regarding legislative property tax relief. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly."

Renumber accordingly

2013 SENATE POLITICAL SUBDIVISIONS

HB 1132


2013 SENATE STANDING COMMITTEE MINUTES

Senate Political Subdivisions Committee
Red River Room, State Capitol

HB 1132
March 14, 2013
19924

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A Bill for an Act to provide for a legislative management study of the feasibility and desirability of making political subdivision budget information accessible on the state budget database website and finding better ways to inform taxpayers regarding political subdivision budget or levy deliberations and regarding legislative property tax relief.

Minutes:

You may make reference to "attached testimony."

Chairman Andrist opened the hearing on HB 1132. All senators were present.

Rep. Mike Nathe this bill was hog housed in the House so it was not my original bill. But what the bill does before you is taking a look at this as a study.

Chairman Andrist Is the hog house version 03000? **Rep. Nathe** the hog house version is .04000. Bethany went and got this version of the bill.

Senator Judy Lee Can you tell us why it's better? **Rep. Nathe** I don't know if it's better but here is a history and leave it up to you Senator Lee.

Chairman Andrist What we need is the engrossed bill. **Rep. Nathe** it is just a one pager.

Chairman Andrist Do you want to make comments on the original bill? It is right before us anyway.

Rep. Nathe I put this bill in to better inform the taxpayers in North Dakota as far as what is one their property tax form. It stemmed with my frustration from the last couple of sessions and some of the other co-sponsors. Last December was a perfect example, when the property tax statements came out and had several people called me to inquire why there property taxes are going up. What is going on here, I thought you guys gave us all this relief. I think all of you have heard those same things too. When you get a property tax statement there is really nothing that explains to the property tax owner as to why the increase happened other than the evaluation of their home went up. Really nothing else as far as did their budget increases, who voted for those increases in their budgets, all those things that come along. In the original bill I had in there that when you got your property tax statement there would be an explanation letter in it that would say, your property taxes went up or down as a result of the following actions. Then it would show the following

actions and how their effect on the property taxes and who voted. It kind of went into more detail obviously what this did. There was a website component in there if people wanted to be notified as far as any votes affecting their property taxes. The engrossed version is a study to find better ways to inform taxpayers as far as their budget and deliberations.

Chairman Andrist Did this turned into a study committee? **Rep. Nathe** It turned into a study and I will let the Chairman of the Political Subdivisions explain to you why. I am not against the study, mind you, even though there is a hog house amendment on here, it did receive support on the House floor and several members stood up in support of the bill and thought it was a good idea.

Chairman Andrist You can go ahead and tell us about it if you want from your perspective. **Rep. Mike Nathe** replied from my perspective I think it is fine. But I think it is a good idea to maybe find a good way, to inform our taxpayers. Again, my original thought with my bill was how can we again better inform them? When I get a bill from a car repair shop I don't just get this is what you owe without an itemized statement. That is basically what I think property tax owners are getting. They get a little bit about schools and parks and everything else, but they don't know why those things are increasing. They see their value increase but why is the county number on my property tax goes up 10%? Why did the parks go up \$100? I was looking for something to better explain it this as to why those increases are happening.

Senator Judy Lee So would the next step then, that we would be sending notices out to all the state tax payers letting them know how we voted on all the bills that has appropriations in them, or do we think perhaps there might be some personal responsibility on the part of the property owner if they have a question to ask the school board or the city commissioner about that?

Rep. Nathe replied that is a good question. That is a question that was brought up in the House side too. I was coming from the standpoint of when they get the bill it just makes it easier for them to find out. Who has time to go dig through the county websites to do that? We would all probably do that because we're in that world, but I think your average person doesn't have the time or inclination to do that. I think it also happens with us up here. Obviously our votes stand on record, appropriations that has been voted on or increased. Again I was just looking for ease for the taxpayer.

Senator Judy Lee I realize it isn't this complete, but in the county in which Senator Sorvaag and I live, on the back of the tax bill, it shows the last five years and what the breakdown is and so people can see what the state contribution is and what the taxes are and I understand that other counties are ticked off, because now their being asked why they aren't doing it and they probably will be. But I think that is a good idea because it does indicate what is going on. But, it did sound a little detailed to me. I understand the concept but I don't think buying a car is the same thing as all the issues upon an elected official and every public is expected to vote.

Rep. Nathe replied that may not be a good example but just kind again for spelling it out nice and clearly for them. I like the way Cass County does it and I think it is a good method.

Unfortunately, now all counties do that. My original bill did go a little bit too much in detail and I think that is why you see the bill before you today.

Rep. Nancy Johnson District 37. Written testimony #1.

Connie Sprynczynatyk North Dakota League of Cities. HB 1132 does look quite different from the way it was originally written, but were certainly in support of a mandated study by the Advisory Council on Intergovernmental Relations (ACIR) which as Rep. Johnson indicated does include members of the political subdivisions and legislators and a representative of the Governor's office. When we had the original discussion on the bill, and we were looking at the issue of what sort of information should go where, we presented the committee with information about a variety that you might get. If for example, you wanted to require all city budgets or all political subdivisions to be on some sort of website somewhere; it just seems like we keep getting these requirements that are suggested to you, session after session. We think that a study will help us have a healthy discussion on what it is we all believe the taxpayers would find useful. Then figure out how to do that. So, we would be happy to participate in a study if you pass 1132 as is.

Senator Judy Lee Last session we passed a bill which we appropriated \$400,000 for all kinds of transparency about the state budget and the number of hits you could practically count on your fingers and toes. It was not a very big number. Will you be looking at considering how many people would actually be interested in getting this and will those people be willing to take the time which it doesn't take that long anymore to access that information that is always in public record anyway? Rather than an enormous expenditures to do something that only a handful of people saying they want to use and may not use.

Connie Sprynczynak replied you make my point exactly. While the House Political Subs was having a discussion, I sent out an email on one of our list serves to say can you send me your budget. In very short order, I received emails of all sorts of budgets. So, it was everything from Minot at 130 pages, Mapleton's that was only 61pages, Stanley was 6 spread sheets with different schedules, funds, Washburn 11, Rhame 10, Wahpeton 74, Hillsboro 11 spread sheets with various schedules or funds, Mandan 258 budget, Grafton 110 pages, Garrison 1 spread sheet with 500 lines filled. So then I also asked who puts this budget information on line. Can you get it all ready? I found out the major cities of Wahpeton, Mayville, Williston, Mandan, Oakes, Bismarck, Dickinson, already have links on line. Bismarck said they have 3 years of budget information on line. I was also curious about how many hits, because data is not knowledge. If we're trying to create knowledgeable citizens which we all agree would be a good thing, how do you effectively do that. Mandan has 33 unique visits per month to their budget section of their website; Bismarck doesn't track that individually but Fargo's average is 48 unique visits per month. So not only do we have data that is all over the place, but we don't have many people at this point. Now may be there is a better way to do it and that's what we hope 1132 as a study will help us understand.

Chairman Andrist some 20 more years ago now, I used to cover city council meetings. The budget form that they used was the most god-awful thing I ever saw. I'm used to budgets and financial information. I couldn't make heads nor tails of it. I know there was no

member of the city council knew what he was doing; they just sort of trusted the city auditor. Has that improved now so that the budget is an understandable form?

Connie Sprynczynak replied would you answer that question by asking you a question? How many citizens do you think, you did appropriate I think it was about \$500,000 for a searchable database that comprises the state's budget. I think you implemented that by the 2011 session I believe. I don't know how many people go to the state's website and look. I can tell you that because of the states consistently one form of software it only costs \$400,000 to do it. But of course that's not true with the political subdivisions budget. We have 357 versions of financial information. Do you think the citizens just want to know what's in the general fund and how that is expended? Do you think they want to know all the details about the utility funds? Maybe they have an airport authority; maybe they have water and sewer. I don't know. I spent 20 years on the Bismarck City commission, and by the end of that I had a pretty good sense of what we were spending money on. Does the average citizen know? Probably not, but you know some of it seems like gobblety gook and I think there has to be a better way and I guess it already exists out there to take what seems very complicated to people and make it clear. Why can't we do that? I don't think we're there yet. I'm sorry to say that 40 years have gone by and we're still not there. We have lots of government accounting standards, comprehensive audited fiscal reports, Comprehensive Annual Financial Report (cafrs) for larger communities, different regulations for smaller communities and everybody doing the public business and everybody agrees that we should be transparent in doing that. We just haven't figured out yet how to do that. But I am hoping 1132 will allow us to bring more clarity.

Vice Chairman Ronald Sorvaag But isn't part of the problem going to be that there really can't be one size fits all, whether its parks, cities, schools. Their budgets are unique, how it's done is unique and how do you summarize it because you could have 5 people summarize the same thing, accountants etc, and you're going to end up with a different page. But just a huge of information dump doesn't tell anybody anything. So, isn't it going to have to be somehow dealing with the uniqueness of study or template more than one size fits all?

Connie Sprynczynak replied that is my assumption. Now the easy thing is just to do the data dump, just as you described. Tell everybody to send their budgeted pages to somewhere and I don't know that magically that creates knowledge. But they may have to be different approaches for different entities. I sat in on HB 1319 that is the funding for schools and I thought the individuals testifying did an excellent job of making that information accessible to someone like me who knows something about it but doesn't deal with it day by day. I think it would be a challenge; even giving this to the ACIR and saying come up with something. The ACIR might come back and say we got some closure on two of the political subdivisions so we don't know yet how to handle schools. We're clear about cities and parks. I don't know if we can do it in two years. But I think it would be a great idea to try because we do want knowledgeable citizens.

Chairman Andrist I also covered the school board meetings and their budget was much more understandable. These are complex.

Senator Judy Lee These are complex and you can't just provide information obviously. You can write all kinds of information about Einstein's' theory of relativity and somebody might actually once in a while ask you a question. So, rather than somebody asking from his computer desk asking questions about stuff or pontificating responses to things they might be reading on line, perhaps once in a while a person might actually have to have a voice to voice or even face to face discussion with somebody who might be an elected official about the budget which their haranguing about. So, I would hope when you have this study, that you will actually consider the possibility of encouraging people to call and then give the names of the commissioners and the emails and phone numbers because some of this stuff, you just have to talk to somebody about. I would seriously doubt that very many are really cranked up about every line item. They may be concerned about school districts etc. So there has to be at some point an ability to communicate with the people who are the elected officials. I don't think it's possible to have a one way data dump. There has got to be a way that explanations can be made available. I hope when you're doing the study that there will be some discussion about how you encourage that personal interaction because I don't think it's totally old fashioned to think their needs to occasionally be a little face time in order for people to understand things well.

Connie Sprynczynak replied in fact when I was trying to do some research for Rep. Johnson and we looked at the original bill, I got two very different responses from cities of very different sizes. One was the finance director in Fargo saying well yes we have all of this on line, and here are the unique hits from us on average and his take was I like having our budget information on line because when somebody does go do the website and looks at the information then they call and I can walk them through it and answer their questions. The very opposite was the reaction from the City Auditor in McVille. It is a city of a very different size on the eastern side of the state; and she said I don't even like the idea of putting it on line only because I like talking to people in person and showing them things and walking them through it. So, this will be a challenging study. It is going to be difficult to figure out because you have 357 cities, 53 counties, school districts, park districts, and many townships and all of those prospective are represented with the legislature and the Governor's office on the ACIR. This is going to be an elephant.

Chairman Andrist Whatever they decide to do, I hope that they will put more effort into making what does go on line or what they do make available and understandable as opposed to just providing the information dump as you so characterized it.

Senator Howard Anderson and printed in the newspaper right? **Chairman Andrist** Of course. **Senator Howard Anderson** Isn't it your perception that this whole thing is being driven pretty much by the fact that the legislature, the state, wants credit for the amount of property tax by-down we've been given and their trying to figure out the best way to do that?

Connie Sprynczynak replied I don't know that I can answer with an unqualified yes. There have been a number of bills in several sessions, once the Legislature began replacing might I point out, school district mill levies, not city, not county, not township, not park, but school district mill levies with state support for local education. We started in on this discussion and there have been multiple bills each session since we began to try to figure out how we give this information. It's a part of it absolutely and I think that should be a part

of what the ACIR takes up this interim. I don't know the best way to do that but I am hoping that we can really think carefully about how to do some of that. May I just take a little bit of personal privilege and say as I went around the state during the debate on Measure 2, and participated in many forums, I was appalled at the lack of information people have about their own legislature. If you think there are things that people at the local level want to know about their local government, there is a black hole of information about what the legislature does and I am not talking just about the issue of school levy buy down dollars, not at all. I wish we had more people that were actively engaged in understanding what it is you do.

Chairman Andrist This is the lament of course of all legislators. I can't imagine that there is any legislator that isn't frustrated by the perception that somehow we're in the business of setting, enacting their property tax increases. Some of our own candidates are aspiring for our jobs and contribute to that illusion.

Vice Chairman Ronald Sorvaag The perception is out there and you deal with it with the local governments that most of them are trying to hide something. They aren't trying to hide anything, it's open. We're always trying to solve this problem. Look at last session, we passed this bill we have to publish in a paper, a make believe mill number of what the mill would be if a increase in the property was actually the mill. That actually generated a question. Comment was when you explained what the legislature did, why would you do something that dumb. I don't know. We're confusing things too, with our so called solutions once in a while that we don't seem to understand. But you're out there with all the local governments and I know you have to answer the way, but there is nobody out there trying to hide. We have budget hearings every year, their published so the information is there, how much to we have to spoon feed in the end? Now maybe that is a different perspective from such a large community, but we have no interest.

Senator Jim Dotzenrod It's hard for the public as they have a lot of things going on in their lives, but there has been one thing that has been a suspicion. I think that as evaluations rise within any subdivision, that those people that are the governing board, are holding the mill levies steady whether they need the revenue or not. As they hold the mill levies steady because as the evaluation rises their can get more revenue. They don't have to raise the mill levy as long as those valuations keep coming. I think there is a suspicion, and I don't believe it's true. In my county I have 6 school districts and every one of them their mill levies are going down. But it may have happened in some subdivisions that has gone on and I think there is some suspicion or sense that the subdivisions are spending more than they should and I personally don't believe that. We've seen people want to put caps on. There has been quite a bit of discussion about that on local subdivisions, but, it is a great topic of discussion. I think this study is probably a good way to see if there is a way get more information out. Part of the problem is that it is not simple stuff and it's really hard to take something as complicated as a budget with different types of funds within that budget and reduce it down so somebody can look at it in a few minutes and understand it. People have to be prepared to put some work into this stuff if they want to understand it and I don't know if most people are willing to do that.

Connie Sprynczynak replied Senator Dotzenrod brings up really good point and this maybe the kind of information that we can talk about when we get to the heart of 1132 in the interim. In your committee, on Monday or Tuesday I was hearing information about

what's happening in the cities that actually surprised me because I am sitting with the actual levies for each political subdivision. Now it only covers the 13 largest cities but once the league finishes the annual taxable evaluation survey, then Jeff Fuchs from Jamestown has for 12 years put together charts.

Assess value 50% house value x.09= \$4500
1/1000- 1 mill- \$4.50

The mill levies starting in 2008 were going down pretty significantly but so was the dollar impact on \$100,000 house. Last years' data shows that in Williston even though there is an increase in valuation not only did the mills go down, but the dollar impact on a \$100,000 house went down. So, obviously they weren't taking advantage of all the growth. Williston, Bismarck, Dickinson, Valley City, Fargo, Mandan, Devils Lake, Wahpeton, and Jamestown in all of those 13 largest cities both the mills went down and the dollar impact went down.

Terry Traynor Director of the North Dakota Association of Counties: counties support the bill as it comes to you as well.

Chairman Andrist closed the hearing on HB 1132.

Vice Chairman Ronald Sorvaag moved do pass
2nd Senator Anderson
Role call votes 6 Yea, 0 No, 0 Absent
Carrier: Senator Sorvaag

Date: 3-14-13
Roll Call Vote #: 1

2013 SENATE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1132

Senate Political Subdivisions Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt
Amendment

Rerefer to Appropriations Reconsider

Motion Made By Senator Sorvaag Seconded By Senator Anderson

Senators	Yes	No	Senator	Yes	No
Chairman John Andrist	✓		Senator Jim Dotzenrod	✓	
Vice- Chairman Ronald Sorvaag	✓		Senator John Grabinger	✓	
Senator Judy Lee	✓				
Senator Howard Anderson, Jr.	✓				

Total (Yes) 6 No 0

Absent 0

Floor Assignment Senator Sorvaag

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

REPORT OF STANDING COMMITTEE

HB 1132, as engrossed: Political Subdivisions Committee (Sen. Andrist, Chairman)
recommends **DO PASS** (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING).
Engrossed HB 1132 was placed on the Fourteenth order on the calendar.

2013 TESTIMONY

HB 1132

#1



Testimony of Jon Godfread
Greater North Dakota Chamber of Commerce
HB 1132
January 18, 2013

Madame Chair and members of the committee, my name is Jon Godfread and I am here today representing the Greater North Dakota Chamber of Commerce, the champions for business in North Dakota. GNDC is working on behalf of our more than 1,100 members, to build the strongest business environment in North Dakota. GNDC also represents the National Association of Manufacturers and works closely with the U.S. Chamber of Commerce. As a group we stand in support of HB 1132.

To provide some background, the GNDC was the primary association that led the charge in defeating Measure 2 in the last primary election. That Measure would have abolished property taxes in North Dakota. We intimately understand the property tax issues in our state and were a part of numerous debates and conversations surrounding this topic. We heard from owners of all classes of property and relied heavily on our members to defeat that measure.

Speaking to what we learned in our discussions from around the state, one thing that was abundantly clear is there is a great lack of understanding of property taxes across our state, where the money is going, and who is responsible for any changes in property taxes.

We stand in support of HB 1132 and will stand in support of any bill that seeks to add clarity to the property tax process in ways the average taxpayer will understand. I have included in your packet property tax statements from Burleigh County and Stark County. They are totally different but contain similar information, however it does not mention the state is currently buying down property taxes. Our goal is to get to a statement that includes information that is easy to read and understand. HB 1132 is a step in that direction.

We would also like to propose the idea of having a few different lines items on every property tax statement in the state. We recommend stating the taxpayer's share/payment toward local government, subtracting out the amount the state paying for property tax relief to reduce the taxpayer's burden, and then add back any citizen approved bonding, and list the bonds, and come to the total of property tax owed. The final total will accurately reflect everything included in the calculation of the taxpayer's property tax liability.

Your Share of Local Government	\$xx.xx
- State paid property tax relief	\$xx.xx
+ Citizen Approved Bonding	\$xx.xx
School Bond A	
City Bond B	
Event Center Bond C	
Total Property Tax	\$xxxx.xxx

Champions (for) Business

PO Box 2639 P: 701-222-0929
Bismarck, ND 58502 F: 701-222-1611

During our discussion surrounding Measure 2 the fingers were being pointed all over the place as to who was responsible for what. What we heard was that the citizens want clarity and transparency for this complex process. We feel making these small additions to the property tax form, in addition to the changes offered in HB 1132, can add that needed clarity.

Thank you for the opportunity to appear before you today in support of HB 1132, I urge you to consider the concerns I have laid out and would enjoy the opportunity to continue the discussion on how our state address property tax relief. I would be happy to answer any questions.

2012 Burleigh County Real Estate Tax Statement

Receipt # 17490

Property Number

1205-001-107



PO Box 2639
Bismarck, ND 58502
Toll-free: 800-382-1405
Local: 701-222-0929
Fax: 701-222-1611
Cell: 701-989-9899
www.ndchamber.com
andy@ndchamber.com

THE VOICE OF NORTH DAKOTA BUSINESS

Andy Peterson, President/CEO

Return this portion with remittance

Check here to request receipt

Tax Breakdown

Tax Plus Specials	1831.82
Discount 5% on Tax	90.99
Amount Due Feb 15th	\$1,740.83
Or pay the following installment payments	
1st Payment Due March 1st	921.93
2nd Payment Due Oct 15th	909.89

Make checks payable to: Burleigh County Treasurer
P.O. Box 5518
Bismarck, ND 58506-5518
701-222-6694

2012 Burleigh County Real Estate Tax Statement

Receipt # 17490

Property Number 1205-001-107

Property Address 539 BRANDON PL UNIT 203

Addition Name BRANDON HEIGHTS

Block 001

Legal Description AUDITORS LOT C OF PART OF LOT 3 BRANDON HEIGHTS CONDOMINIUMS THREE UNIT 203

Acres

Homestead Credit Applied
Disabled Veteran Credit Applied
Tax Reduction

Tax Distribution	2012	2011	2010
True and Full Value	131000	128400	128400
Taxable Value	5895	5778	5778
Mill Levy	.30870	.31598	.31818
State	5.90	5.78	5.78
County	318.27	319.64	315.19
City/Township	446.66	456.75	466.17
Rural Fire	.00	.00	.00
County Library	.00	.00	.00
Park	233.15	228.92	230.08
School	815.81	814.64	821.23
Ambulance	.00	.00	.00
Total Tax	\$1,819.79	\$1,825.73	\$1,838.45

Tax Breakdown

Consolidated Tax	1819.79
Specials	12.03
Tax Plus Specials	1831.82
Discount 5% on Tax	90.99
Amount Due Feb 15th	\$1,740.83
1st Payment Due March 1st	921.93
2nd Payment Due Oct 15th	909.89

Special Assessments

Principal	8.16
Interest	3.87
Installment Due	12.03
*Balance after Installment	106.08

*Specials interest starts accruing on the unpaid principal balance after February 15th.

If you wish to pay the principal balance on city special assessments, please make your payment directly to the City of Bismarck, P.O. Box 5503, Bismarck ND 58506.

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

*** See Important Information On Back ***

Please keep this portion for your records. No receipt will be sent unless requested.

<http://www.co.burleigh.nd.us/>

YEAR-2012

REAL ESTATE TAXES FOR--STARK

STARK COUNTY AUDITOR
51 3RD ST E
PO BOX 130
DICKINSON ND 58602-0130
701-456-7630

Date Pd.
Ck No.
Amount

[REDACTED]

[REDACTED]

[REDACTED]

Pd

[REDACTED]

[REDACTED]

STATEMENT#: [REDACTED]

PARCEL#: [REDACTED]

CITY OF DICKINSON

STATE ADD

TAXING DISTRICT: 4101000000

FM ACRES:

ESCROW COMPANY NAME:

SPC/DRN#	AMOUNT	DESCRIPTION	MILL RATE	TRUE&FULL VALUE	ASSESSED VALUE
410.10		CITY SPECIAL	313.87	405,500	202,750
BREAKDOWN OF TAX DOLLARS			TAXABLE	HOMESTEAD/VET CR	NET TAXABLE
			18,248		18,248
YEAR	MILL	TRUE & FULL	CONSOLIDATED	TOTAL #SPECIALS	TOTAL ALL TAXES
2011	328.36	380,900			
2010	341.09	376,800	5,727.50		5,727.50

DESCRIPTION	2012-YEAR	2011-YEAR	2010-YEAR	5% DISCOUNT	TAX DUE IF PAID BY FEB 15TH
COUNTY	1,675.53	1,600.45	1,669.31		
CITY	1,412.58	1,456.13	1,549.10	286.38	5,441.12
SCHOOL	2,168.77	2,089.15	2,072.36		
PARK	434.12	448.41	458.83		
WATER	18.25	17.14	16.96		
STATE	18.25	17.14	16.96		
TOTAL--	5,727.50	5,628.42	5,783.52	2,863.75	2,863.75

RETAIN TOP PORTION FOR YOUR RECORDS-----NO RECEIPT WILL BE SENT

#2

Testimony to the
House Political Subdivisions Committee
Prepared January 18, 2013 by
Terry Traynor, Assistant Director of the
North Dakota Association of Counties

Regarding: HB1132 – Tax Increase Notification

Madam Chair and members of the committee, the counties that our Association represents are fully in support of providing their citizens with abundant, accurate, and useful information about local government finances and taxes.

Unfortunately, last session's "Truth in Taxation" legislation (HB1194) that created 57-15-02.1, and the amendments proposed in HB1132, only meet the "abundant" criteria. The information that must be published by current law can never be accurate under the time frames established, and HB1132 does not change that fact. The notice therefore is not useful as it gives misleading information about a subject that is of great concern.

Last session's legislation also increased property tax costs, with little result. It is our belief that HB1132 will further increase property tax costs, again with limited effect. The table included with this testimony is the result of a quick survey about the notices published in the paper this past fall. As you can see, with the exception of here in Burleigh County, where there is an expensive jail project under discussion, few if any of the public attended the county budget meeting. Following that table, is a copy of the publication for which Cass County paid \$523 – even though the tax levies over which they had direct control did not increase.

A particular concern that was never addressed in the various versions of last year's bill, and also missing from HB1132, is the fact that with the creation of a new budget meeting notice, the requirement to publish the "old" notice was not modified in any way – so the property taxpayers in many counties were blessed with paying for both. Because of the inaccurate information that must be used to develop this notice, some counties published double notices for meetings which were unattended, for which later they learned there would have been no need.

Regarding Section 2, our Association has actively encouraged counties to implement robust citizen-friendly websites that allow for automated notices of all public meetings. We now have 31 counties that have websites, although most are simply informational at this point. Investing in the functionality for e-mail notice delivery will not be without additional property tax costs, and the requirements of Section 2 of the bill may encourage some counties to drop their websites; and certainly won't encourage the remaining 12 to develop theirs.

This Committee may be aware that the state is in the final testing phase of a new public meeting notice system for state boards and commissions. This system was developed with the thought of expansion for

local government. Rather than raising property tax costs, it may be useful to consider a state investment in its own system for the necessary expansion – at least as an option.

The final portion of the bill again addresses a rewrite of the software maintained by the counties. As stated; abundant, accurate and useful information is the goal. While the information, by the time tax statements are printed, will be accurate – its usefulness remains in question.

Although the measure indicates a “supplement” can be used, it is clear that since some of the new information is to be tied to the “subject property”, it must come from the property tax software, and therefore will become part of the tax statement. As reported in the past, ten versions of seven separate software systems are in use by the counties. One taxpayer’s statement of possibly the most complex type is attached. I am doubtful that adding more information will make it more useful.

Finally, more pages means more printing and more postage, and that means more property tax dollars. Counties believe that if truly the concern is with property taxes, there must be a better way of addressing this perceived information gap than spending more property taxes.

Thank you for the opportunity to testify.

Truth in Taxation Notice

Survey of its use and results for 2012

	Anticipated Increase	"Public" Attending	Comments
ADAMS	14.0%	8	
BOTTINEAU	1.0%	4	(All requesting increases to spending - water board increased 34.97%)
BOWMAN	16.3%	8	
BURLEIGH	20.0%	35	(Interest in the jail proposal)
CASS	Increase	0	(\$523 in publication costs)
DIVIDE	16.9%	2	
DUNN	0.0%	0	
FOSTER	?	2	(Former commissioner and his friend)
GRAND FORKS	3.0%	4	(A Commission candidate & his monther - 2 students/attendance required)
GRANT	7.2%	8	
GRIGGS	0.0%	6	(All employees or employee spouses)
KIDDER	11.5%	8	(Ended up at 4% due to lateness of centrally assessed property)
McHENRY	10.1%	5	
McLEAN	0.0%	1	
MERCER	1.3%	2	(Two highway employees attended)
MORTON	0.0%	1	(Commission candidate)
MOUNTRAIL	0.0%	0	
NELSON	3.5%	3	
OLIVER	0.0%	1	(Commissison candidate)
PEMBINA	0.0%	0	
PIERCE	2.8%	0	
RAMSEY	0.0%	6	(Concerns that wages weren't being raised)
RANSOM	10.0%	1	
RENVILLE	Increase	5	(4 possible sheriff candidates)
SARGENT	5.0%	2	(One asking for more spent on roads - \$64.47 publication costs)
STUTSMAN	5.0%	5	(3 mistakenly attended the wrong meeting)
TOWNER	2.2%	0	(\$90 publication costs)
WARD	1.4%	5	(2 Commission candidates, 2 on library board, 1 looking for CDBG funding)
WILLIAMS	9.3%	0	(Only County Officials)

Counties were asked to count the attendees that were not county officials attending as part of their official duties

IMPORTANT NOTICE TO CASS COUNTY TAXPAYERS

A public hearing to consider increasing the 2012 Cass County property tax levy by **0.00%** for the General and Special Revenue Funds; **3.12%** for the Water Resource Districts; **4.35%** for the Weed Control District and **3.12%** for the Vector Control District will be held at the Cass County Courthouse, 211 9th St S, Fargo, North Dakota, on Monday, September 17, 2012 at 6:00 p.m. Citizens will have an opportunity to present oral or written comments regarding the property tax levy. The current General, Special Revenue, and Debt Service levies of Cass County will decrease from the current 65.75 mills to 63.60 mills. The levies for each of the four Water Resource Districts will remain the same at 6.00 mills, the Weed Control District levy will remain the same at 2.00 mills and the Vector Control District levy will remain the same at 1.00 mill.

A copy of the Preliminary Cass County Budget is available at the Cass County Auditor's Office, 211 9th Street South, Fargo, North Dakota during normal business hours of 8:00 AM to 5:00 PM, Monday through Friday, except holidays. A copy is also available on the county's web site at casscountynd.gov as a pdf file.

Publish August 27, 2012

Cass County Government Budget/Levy Summary 2013

FUND	2012		2013		2012	2013	
	Approved Budget	Projected Fund Balance	Proposed Budget	Approved Budget			
211 General Fund	24,996,438	24,627,227	2,661,131	24,826,358	24,826,358	22.23	20.50
Special Revenue Funds							
301 Water Service	12,479,844	12,499,299	1,441,202	12,991,498	12,479,844	1,243,912	10.39
302 Road and Bridge	62,742,591	22,223,372	302,118	12,479,622	12,479,622	191,222	10.25
310 Sewerage Treatment	24,200	23,124	24,200	24,200	24,200	17,400	0.00
311 Sewerage Treatment	124,400	124,400	94,400	124,400	124,400	124,400	1.00
312 Sewerage Treatment	116,894	97,484	95,484	95,484	95,484	95,484	1.00
313 Sewerage Treatment	177,647	212,220	2,100	212,220	212,220	212,220	1.00
314 Sewerage Treatment	1,000	1,000	1,000	1,000	1,000	1,000	1.00
315 Sewerage Treatment	2,000	2,000	2,000	2,000	2,000	2,000	1.00
316 Sewerage Treatment	1,111,111	911,111	400,000	1,201,111	1,201,111	1,201,111	1.00
317 Sewerage Treatment	910	2,110	2,110	2,110	2,110	2,110	1.00
318 Sewerage Treatment	124,234	124,234	124,234	124,234	124,234	124,234	1.00
319 Sewerage Treatment	7,420	7,420	7,420	7,420	7,420	7,420	1.00
320 Sewerage Treatment	31,420	31,420	31,420	31,420	31,420	31,420	1.00
321 Sewerage Treatment	1,124,234	1,124,234	1,124,234	1,124,234	1,124,234	1,124,234	1.00
322 Sewerage Treatment	22,420	22,420	22,420	22,420	22,420	22,420	1.00
323 Sewerage Treatment	-	2,321	2,321	2,321	2,321	2,321	1.00
Total Special Revenue Funds	24,979,194	27,226,061	2,604,612	29,226,312	29,226,312	11.74	10.11
Total General and Special Revenue Funds 2013 Levy						64.60	62.61
Water Resource Funds - Municipal Government							
310 Water Resource Fund	24,231	24,231	24,231	24,231	24,231	24,231	1.00
311 Water Resource Fund	34,231	34,231	34,231	34,231	34,231	34,231	1.00
312 Water Resource Fund	44,231	44,231	44,231	44,231	44,231	44,231	1.00
313 Water Resource Fund	54,231	54,231	54,231	54,231	54,231	54,231	1.00
Total Water Resource Funds	137,124	137,124	137,124	137,124	137,124	6.00	6.00
Debt Service Funds							
310 Debt Service Fund	2,422,120	2,422,120	2,422,120	2,422,120	2,422,120	2,422,120	1.00
311 Debt Service Fund	200,100	200,100	200,100	200,100	200,100	200,100	1.00
312 Debt Service Fund	24,230	24,230	24,230	24,230	24,230	24,230	1.00
313 Debt Service Fund	211,610	211,610	211,610	211,610	211,610	211,610	1.00
Total Debt Service Funds	2,858,060	2,858,060	2,858,060	2,858,060	2,858,060	12.74	12.00
Total 2013 Levy						93.74	90.71
Other County Agencies							
310 Other County Agency	197,474	197,474	197,474	197,474	197,474	197,474	1.00
311 Other County Agency	274,474	274,474	274,474	274,474	274,474	274,474	1.00
312 Other County Agency	47,474	47,474	47,474	47,474	47,474	47,474	1.00
313 Other County Agency	1,217,474	1,217,474	1,217,474	1,217,474	1,217,474	1,217,474	1.00
314 Other County Agency	827,474	827,474	827,474	827,474	827,474	827,474	1.00
315 Other County Agency	225,474	225,474	225,474	225,474	225,474	225,474	1.00
316 Other County Agency	270,474	270,474	270,474	270,474	270,474	270,474	1.00
317 Other County Agency	827,474	827,474	827,474	827,474	827,474	827,474	1.00
Total Other County Agencies	4,125,000	4,125,000	4,125,000	4,125,000	4,125,000	21.00	21.00
Total All County Funds	29,979,194	29,403,327	10,029,716	29,403,327	29,403,327	97.14	94.31
Cass County 2013 Levy on any Property						10.10	12.34

Cass County Auditor, County Auditor
Cass County, ND

GRIGGS COUNTY TREASURER
P O BOX 340
COOPERSTOWN ND 58425-0340
-797-2411

2011 REAL ESTATE TAX STATEMENT
TOTAL AMOUNT
ENCLOSED---->

OWNERSHIP SHOWN AS OF NOVEMBER 10, 2011

NOTE: SEE INSERT FOR OFFICE HOURS AND ANNOUNCEMENTS
www.griggscountynd.gov

NAME AND ADDRESS HERE

ALL TAXES BECOME DUE ON JANUARY 1st AND DELINQUENT MARCH 2nd. A 5% DISCOUNT ON CONSOLIDATED REAL ESTATE TAX IF TOTAL TAX IS PAID IN FULL ON OR BEFORE FEBRUARY 15th. FIRST PAYMENT CONSISTS OF ONE-HALF OF THE CONSOLIDATED TAX AND THE FULL AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS. IF FIRST PAYMENT IS NOT PAID ON OR BEFORE MARCH 1st, USE THIS SCHEDULE:
MARCH 2nd.....3 PERCENT PENALTY
MAY 1st.....6 PERCENT PENALTY
JULY 1st.....9 PERCENT PENALTY
OCTOBER 15th....12 PERCENT PENALTY (TO JANUARY 1st)
SECOND PAYMENT CONSISTS OF THE REMAINING ONE-HALF OF THE CONSOLIDATED TAX. IF SECOND PAYMENT IS NOT PAID ON OR BEFORE OCTOBER 15th, PENALTY IS 6% TO JANUARY 1st. SIMPLE INTEREST AT 12% PER ANNUM WILL BEGIN AFTER JANUARY 1st. NDCC 57-20-01.

TRUE AND FULL VALUE MEANS THE VALUE DETERMINED BY CONSIDERING THE EARNING OR PRODUCTIVE CAPACITY, IF ANY, THE MARKET VALUE, IF ANY, AND ALL OTHER MATTERS THAT AFFECT THE ACTUAL VALUE OF THE PROPERTY TO BE ASSESSED. THIS SHALL INCLUDE, FOR PURPOSES OF ARRIVING AT THE TRUE AND FULL VALUE OF PROPERTY USED FOR AGRICULTURAL PURPOSES, FARM RENTALS, SOIL CAPACITY, SOIL PRODUCTIVITY, AND SOILS ANALYSIS. NDCC 57-02-01.15.

RETURN TOP PORTION WITH CHECK			RECEIPTS MAILED UPON REQUEST
PARCEL#: 11-0000-02843-000			-----BREAKDOWN OF TAX DOLLARS-----
STATEMENT#: 2,050			
TAX DIST#: 111800001	CONSOLIDATED: 1,113.90	DESCRIPTION	2011-YEAR 2010-YEAR 2009-YEAR
BARTLEY TOWNSHIP	SPECIALS ETC:	COUNTY	497.69 418.70 391.30
FM ACRES: 127.88	FIRST HALF: 556.95	TOWNSHIP	74.93 73.77 72.69
T & F VALUE: 68,120	SECOND HALF: 556.95	SCHOOL-conso	524.25 528.48 467.30
ASSESSED: 34,060	TOTAL TAX: 1,113.90	WATER	13.62 12.98 11.80
TAXABLE: 3,406	5% DISCOUNT: 55.70	STATE	3.41 3.24 2.95
RATE: 327.04	DUE IF PAID		
OF SW1/4 LOTS 6 AND 7 6-144-60 A-127.88	BY FEB 15TH		
	1,058.20	TOTAL--	1,113.90 1,037.17 946.04

PARCEL#: 16-0000-03709-000			-----BREAKDOWN OF TAX DOLLARS-----
STATEMENT#: 2,958		DESCRIPTION	2011-YEAR 2010-YEAR 2009-YEAR
TAX DIST#: 161800001	CONSOLIDATED: 1,142.77	COUNTY	510.84 429.67 401.65
DOVER TOWNSHIP	SPECIALS ETC:	TOWNSHIP	76.35 65.25 63.99
FM ACRES: 160.00	FIRST HALF: 571.39	SCHOOL-conso	538.10 542.32 479.66
T & F VALUE: 69,914	SECOND HALF: 571.38	WATER	13.98 13.32 12.11
ASSESSED: 34,957	TOTAL TAX: 1,142.77	STATE	3.50 3.33 3.03
TAXABLE: 3,496	5% DISCOUNT: 57.14		
MILL RATE: 326.88	DUE IF PAID		
SW1/4 12-144-61 A-160.00	BY FEB 15TH		
	1,085.63	TOTAL--	1,142.77 1,053.89 960.47

PARCEL#: 16-0000-03710-000			-----BREAKDOWN OF TAX DOLLARS-----
STATEMENT#: 2,959		DESCRIPTION	2011-YEAR 2010-YEAR 2009-YEAR
TAX DIST#: 161800001	CONSOLIDATED: 1,058.76	COUNTY	473.28 398.17 372.17
DOVER TOWNSHIP	SPECIALS ETC:	TOWNSHIP	70.74 60.47 59.30
FM ACRES: 150.00	FIRST HALF: 529.38	SCHOOL-conso	498.54 502.58 444.44
T & F VALUE: 64,788	SECOND HALF: 529.38	WATER	12.96 12.34 11.22
ASSESSED: 32,394	TOTAL TAX: 1,058.76	STATE	3.24 3.09 2.82
TAXABLE: 3,239	5% DISCOUNT: 52.94		
MILL RATE: 326.88	DUE IF PAID		
SE1/4 LESS 10 ACRES 12-144-61 A-150.00	BY FEB 15TH		
	1,005.82	TOTAL--	1,058.76 976.65 890.00

GRIGGS COUNTY TREASURER
P 340
C STOWN ND 58425-0340
701-197-2411

2011 REAL ESTATE TAX STATEMENT
TOTAL AMOUNT
ENCLOSED-->

OWNERSHIP SHOWN AS OF NOVEMBER 10, 2011

NOTE: SEE INSERT FOR OFFICE HOURS AND ANNOUNCEMENTS
www.griggscountynd.gov

ALL TAXES BECOME DUE ON JANUARY 1st AND DELINQUENT MARCH 2nd. A 5% DISCOUNT ON CONSOLIDATED REAL ESTATE TAX IF TOTAL TAX IS PAID IN FULL ON OR BEFORE FEBRUARY 15th. FIRST PAYMENT CONSISTS OF ONE-HALF OF THE CONSOLIDATED TAX AND THE FULL AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS. IF FIRST PAYMENT IS NOT PAID ON OR BEFORE MARCH 1st, USE THIS SCHEDULE:

MARCH 2nd.....3 PERCENT PENALTY
MAY 1st.....6 PERCENT PENALTY
JULY 1st.....9 PERCENT PENALTY
OCTOBER 15th....12 PERCENT PENALTY (TO JANUARY 1st)

SECOND PAYMENT CONSISTS OF THE REMAINING ONE-HALF OF THE CONSOLIDATED TAX. IF SECOND PAYMENT IS NOT PAID ON OR BEFORE OCTOBER 15th, PENALTY IS 6% TO JANUARY 1st. SIMPLE INTEREST AT 12% PER ANNUM WILL BEGIN AFTER JANUARY 1st. NDCC 57-20-01.

TRUE AND FULL VALUE MEANS THE VALUE DETERMINED BY CONSIDERING THE EARNING OR PRODUCTIVE CAPACITY, IF ANY, THE MARKET VALUE, IF ANY, AND ALL OTHER MATTERS THAT AFFECT THE ACTUAL VALUE OF THE PROPERTY TO BE ASSESSED. THIS SHALL INCLUDE, FOR PURPOSES OF ARRIVING AT THE TRUE AND FULL VALUE OF PROPERTY USED FOR AGRICULTURAL PURPOSES, FARM RENTALS, SOIL CAPACITY, SOIL PRODUCTIVITY, AND SOILS ANALYSIS. NDCC 57-02-01.15.

RETURN TOP PORTION WITH CHECK
PARCEL#: 16-0000-03711-000
STATEMENT#: 2,960
TAX DIST#: 1618000001
DOVER TOWNSHIP

FM ACRES: 10.00
T & F VALUE: 1,212
ASSESSED: 606
TAXABLE: 61
MILL RATE: 326.88
SE1/4 OF SE1/4 OF SE1/4 12-144-61 A-10.00

CONSOLIDATED: 19.94
SPECIALS ETC:
FIRST HALF: 9.97
SECOND HALF: 9.97
TOTAL TAX: 19.94
5% DISCOUNT: 1.00
DUE IF PAID
BY FEB 15TH

18.94

DESCRIPTION	RECEIPTS MAILED UPON REQUEST		
	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	8.92	7.48	6.90
TOWNSHIP	1.33	1.14	1.10
SCHOOL-conso	9.39	9.45	8.24
WATER	.24	.23	.21
STATE	.06	.06	.05
TOTAL--	19.94	18.36	16.50

PARCEL#: 16-0000-03712-000
STATEMENT#: 2,961
TAX DIST#: 1618000001
DOVER TOWNSHIP

FM ACRES: 150.00
T & F VALUE: 47,274
ASSESSED: 23,637
TAXABLE: 2,364
MILL RATE: 326.88
NE1/4 LESS 10 ACRES 13-144-61 A-150.00

CONSOLIDATED: 772.74
SPECIALS ETC:
FIRST HALF: 386.37
SECOND HALF: 386.37
TOTAL TAX: 772.74
5% DISCOUNT: 38.64
DUE IF PAID
BY FEB 15TH

734.10

DESCRIPTION	BREAKDOWN OF TAX DOLLARS		
	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	345.43	290.54	271.49
TOWNSHIP	51.63	44.12	43.25
SCHOOL-conso	363.86	366.71	324.21
WATER	9.46	9.00	8.18
STATE	2.36	2.25	2.05
TOTAL--	772.74	712.62	649.18

PARCEL#: 16-0000-03713-000
STATEMENT#: 2,962
TAX DIST#: 1618000001
DOVER TOWNSHIP

FM ACRES: 10.00
T & F VALUE: 1,212
ASSESSED: 606
TAXABLE: 61
MILL RATE: 326.88
NE1/4 OF NE1/4 OF NE1/4 13-144-61 A-10.00 (OCC/RF & OCC/F)

CONSOLIDATED: 19.94
SPECIALS ETC:
FIRST HALF: 9.97
SECOND HALF: 9.97
TOTAL TAX: 19.94
5% DISCOUNT: 1.00
DUE IF PAID
BY FEB 15TH

18.94

DESCRIPTION	BREAKDOWN OF TAX DOLLARS		
	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	8.92	7.48	6.90
TOWNSHIP	1.33	1.14	1.10
SCHOOL-conso	9.39	9.45	8.24
WATER	.24	.23	.21
STATE	.06	.06	.05
TOTAL--	19.94	18.36	16.50

YEAR-2011

REAL ESTATE TAXES FOR--GRIGGS COUNTY

STMNF-S

GRIGGS COUNTY TREASURER
P O BOX 340
COOPERSTOWN ND 58425-0340
-797-2411

2011 REAL ESTATE TAX STATEMENT
TOTAL AMOUNT
ENCLOSED--->

OWNERSHIP SHOWN AS OF NOVEMBER 10, 2011

NOTE: SEE INSERT FOR OFFICE HOURS AND ANNOUNCEMENTS
www.griggscountynd.gov

NAME AND ADDRESS HERE

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RETURN TOP PORTION WITH CHECK

RECEIPTS MAILED UPON REQUEST

PARCEL#: 16-0000-03714-000
STATEMENT#: 2,963
TAX DIST#: 1618000001
DOVER TOWNSHIP

FM ACRES: 160.00
T & F VALUE: 64,460
ASSESSED: 32,230
TAXABLE: 3,223
RATE: 326.88
R. 1/4 13-144-61 A-160.00

CONSOLIDATED: 1,053.53
SPECIALS ETC:
FIRST HALF: 526.77
SECOND HALF: 526.76
TOTAL TAX: 1,053.53
5% DISCOUNT: 52.68
DUE IF PAID BY FEB 15TH
1,000.85

DESCRIPTION	-----BREAKDOWN OF TAX DOLLARS-----		
	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	470.95	396.25	370.21
TOWNSHIP	70.39	60.17	58.98
SCHOOL-conso	496.08	500.13	442.10
WATER	12.89	12.28	11.16
STATE	3.22	3.07	2.79
TOTAL--	1,053.53	971.90	885.24

2011 RE TAX-RETAIN FOR YOUR RECORDS TAX DUE IF PAID BY 2/15/2012... NAME HERE > 4,922.48

#3

**TESTIMONY TO THE
HOUSE POLITICAL SUBDIVISIONS COMMITTEE**
Prepared by Kevin J. Glatt, Burleigh County Auditor\Treasurer
1/18/13

HOUSE BILL 1132

Madam Chair and members of the committee, this testimony is in opposition to HB1132.

- Section 2 (pg 3, line 14...) Maintaining a data base of registered emails will be an added expense to county government (property taxes).
- Section 3 - The current tax statement includes the several key pieces of information including three (3) years history (see attached tax statement). Currently we are required to show the levy in \$\$\$. Current statements are very "busy" and adding the number of mills levied by each taxing district will only add to the confusion some taxpayers already experience when making payment.
- Section 3 – Including a copy of any supplement with the tax statements will be an additional burden AND COST to county government (property taxes).
- Requiring the number of mills, the amount of property tax in dollars created by a levy of one mill, along with the email notice requirement will **add unnecessary programming costs for county governments.**

Madam Chair, members of the House Political Subdivisions Committee, I respectfully request a do not pass for HB1132 as it will increase costs to counties (property taxes) and will only confuse taxpayers trying to pay their statements.

Thank You.

Kevin J. Glatt
Burleigh County Auditor\Treasurer

2012 Burleigh County Real Estate Tax Statement

Receipt # 16766

Property Number 1082-004-040	Tax Breakdown	
Property Address	Tax Plus Specials	3835.08
	Discount 5% on Tax	182.47
	Amount Due Feb 15th	\$3,652.61
	Or pay the following installment payments	
	1st Payment Due March 1st	2010.36
	2nd Payment Due Oct 15th	1824.72


Make checks payable to: Burleigh County Treasurer
 P.O. Box 5518
 Bismarck, ND 58506-5518
 701-222-6694

Return this portion with remittance

Check here to request receipt

2012 Burleigh County Real Estate Tax Statement

Receipt # 16766

Property Number 1082-004-040	Tax Breakdown		
Property Address	Consolidated Tax	3649.45	
Addition Name WASHINGTON MEADOWS 2ND	Specials	185.63	
Block 004	Tax Plus Specials	3835.08	
Legal Description 9	Discount 5% on Tax	182.47	
	Amount Due Feb 15th	\$3,652.61	
Acres	1st Payment Due March 1st	2010.3	
Homestead Credit Applied 0	2nd Payment Due Oct 15th	1824.72	
Disabled Veteran Credit Applied 0	Special Assessments		
	Principal	175.60	
	Interest	10.03	
	Installment Due	185.63	
	*Balance after Installment	.00	
	*Specials interest starts accruing on the unpaid principal balance after February 15th.		
	If you wish to pay the principal balance on city special assessments, please make your payment directly to the City of Bismarck, P.O. Box 5503, Bismarck ND 58506.		
	<i>When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.</i>		
Tax Distribution	2012	2011	2010
True and Full Value	262700	252600	250100
Taxable Value	11822	11367	11255
Mill Levy	.30870	.31598	.31818
State	11.82	11.37	11.26
County	638.27	628.82	613.96
City/Township	895.75	898.56	908.05
Rural Fire	.00	.00	.00
County Library	.00	.00	.00
Park	467.56	450.36	448.17
School	1636.05	1602.63	1599.67
Ambulance	.00	.00	.00
Total Tax	\$3,649.45	\$3,591.74	\$3,581.11

* See Important Information On Back *

Please keep this portion for your records. No receipt will be sent unless requested.

<http://www.co.burleigh.nd.us/>

January 18, 2013

**HOUSE POLITICAL SUBDIVISIONS COMMITTEE
HB 1132**

Representative Johnson and members of the committee:

I'm Roger Bailey, executive director of the North Dakota Newspaper Association. NDNA represents the 90 weekly and daily newspapers in the state.

NDNA would like you to know of our neutral position on HB 1132.

The newspapers of North Dakota, from the 163 circulation weekly Edmore Herald to the 53,100 circulation daily The Forum of Fargo-Moorhead, are vitally interested in providing information to the public – which is what NDCC 57-15-02.1 expertly does in notifying the taxpayers of potential changes in the budgets of counties, cities and school districts when necessary.

In addition to the publication of such notices in the newspapers of North Dakota, all public notices published in the state's newspapers are also available on a public website, www.ndpublicnotices.com, a site provided and maintained by NDNA for the people of North Dakota at no charge.

However, the newspapers provide public notices on www.ndpublicnotices.com for a very small number of people.

In our most recent survey of North Dakotans:

- 78.2 percent said they believe state and local government should be required to publish public notices in newspapers.
- 80.6 percent of readers under the age of 35 years believe state and local government should be required to publish public notices in newspapers.

And most revealing:

- 91.1 percent said they would not seek out and read public notices if posted on the Internet.

Despite these numbers, NDNA does post public notices on the Internet for the 8.1 percent who might use that source.

While NDNA does not oppose the posting of this important public notice on county, city and school district web sites, of North Dakota's 53 counties, 14 counties do not currently operate web sites and several of the counties that do have websites use the sites mostly for tourism information and not for government business.

A similar situation exists with North Dakota's 357 North Dakota cities – with only a small percentage operating websites. Beginning with the “A” cities alphabetically, Abercrombie, Adams, Alice, Alsen, Ambrose, Amenia, Amidon, Aneta, Ashley, Argusville and Arthur do not have websites. Anamoose has a website but it currently does not include notices of city government.

While public notices are relatively easy to locate in newspapers -- usually published in approximately the same location in every issue – locating public notices on the websites of counties, cities and school districts – we discovered from experience -- takes some maneuvering and a lot of patience.

The newspapers of North Dakota have been publishing public notices for more than 125 years. It's where the people of North Dakota expect to find public notices. Some day that may change, but we're not remotely close to that point.

The newspapers of North Dakota do not oppose or favor of HB 1132. The newspapers of North Dakota just want to provide this insight.

I will offer to answer any questions you might have.

13.0169.03001
Title.

Prepared by the Legislative Council staff for
Representative Klemin
January 24, 2013

#1

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1132

Page 1, line 1, remove "to create and enact section 57-15-02.2 of the North Dakota Century Code,"

Page 1, remove line 2

Page 2, remove line 23

Page 2, line 24, remove "adoption"

Page 3, remove lines 9 through 19

Page 4, line 12, after "A" insert "statement that a"

Page 4, line 14, replace the underscored comma with "and"

Page 4, line 16, remove ", and the vote of each member of the governing body"

Page 4, line 17, replace "on the motion for adoption of the property tax levy" with "may be obtained from the county treasurer on request or is available on the county website"

Page 5, line 10, after "A" insert "statement that a"

Page 5, line 12, replace the underscored comma with "and"

Page 5, line 14, remove ", and the vote of each member of the governing body on the"

Page 5, line 15, replace "motion for adoption of the property tax levy" with "may be obtained from the county treasurer on request or is available on the county website"

Renumber accordingly

72

57-15-31. Determination of levy.

The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes shall be computed by deducting from the amount of estimated expenditures for the current fiscal year as finally determined, plus the required reserve fund determined upon by the governing board from the past experience of the taxing district, the total of the following items:

1. The available surplus consisting of the free and unencumbered cash balance.
2. Estimated revenues from sources other than direct property taxes.
3. The total estimated collections from tax levies for previous years.
4. Such expenditures as are to be made from bond sources.
5. The amount of distributions received from an economic growth increment pool under section 57-15-61.
6. The estimated amount to be received from payments in lieu of taxes on a project under section 40-57.1-03.
7. The amount reported to a school district by the superintendent of public instruction as the school district's mill levy reduction grant for the year under section 57-64-02.

Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the amount of the levy.

Source. S.L. 1929, ch. 235, § 11; R.C. 1943, § 57-1531; S.L. 1967, ch. 323, § 249; 1993, ch. 98, § 7; 1994 Sp., ch. 784, § 3; 2009, ch. 535, § 3.

57-15-31.1. Deadline date for amending budgets and certifying taxes.

No taxing district may certify any taxes or amend its current budget and no county auditor may accept a certification of taxes or amended budget after the tenth day of October of each year if such certification or amendment results in a change in the amount of tax levied. The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared.

Source. S.L. 1975, ch. 520, § 1; 1977, ch. 524, § 1; 1981, ch. 578, § 1.

57-15-32. Certification of levy.

The taxes levied or voted by any city, township, school district, park district, or other municipality authorized to levy taxes must be certified by the officer acting as business manager or clerk of the governing body of such municipality to the county auditor immediately following the action of the governing body, or within ten days thereafter.

Source. S.L. 1879, ch. 59, § 33; R.C. 1895, § 2641; R.C. 1899, § 2641; R.C. 1905, § 3177; C.L. 1913, § 4237; S.L. 1929, ch. 235, §§ 8, subs. b, 12; R.C. 1943, § 57-1532; S.L. 1967, ch. 323, § 250.

57-15-33. Penalty for failure to certify levy.

Repealed by S.L. 1975, ch. 106, § 673.

57-15-34. Duty of county auditor upon certification of levy.

The county auditor of each county, upon receipt of tax levies certified to the county auditor by the proper authorities of the state or any taxing district or municipality shall acknowledge receipt thereof to the official so certifying them immediately upon receiving such levies.

Source. S.L. 1911, ch. 113, § 1; C.L. 1913, § 2149; S.L. 1929, ch. 235, § 12; R.C. 1943, § 57-1534.

#)

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1132

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to provide for a legislative management study of the feasibility and desirability of making political subdivision budget information accessible on the state budget database website and finding better ways to inform taxpayers regarding political subdivision budget or levy deliberations and legislative property tax relief."

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. LEGISLATIVE MANAGEMENT STUDY - BUDGET AND PROPERTY TAX RELIEF INFORMATION. During the 2013-14 interim, the legislative management shall assign to the advisory commission on intergovernmental relations a study of the feasibility and desirability of making political subdivision budget information accessible on the state budget database website and finding better ways to inform taxpayers regarding political subdivision budget or levy deliberations and legislative property tax relief. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-fourth legislative assembly."

Renumber accordingly

Mr. Chairman and members of the Senate Political Subs committee, I am Nancy Johnson, representative from District #37, Dickinson.

The bill before you is a "hog house" amendment. The original bill basically would require a political subdivision to send a statement with the certificate of levy indicating ANY increase in mills and the VOTE of EACH member of the governing body on EACH motion that would have caused an increase in the levy.

The governing body could also choose to provide supplemental explanatory information for the increase. Having served 15 years on a local school board we started the budgeting process in February and concluded in October with multiple votes and multiple meetings before the final budget was approved.

Section 2 required detailed specific email notice delivery to anyone requesting it at least 10 days prior to a meeting where any budget adoption will be considered. We heard testimony that currently software to do this is not available.

Section 3 required county treasurers to include the mills, the increases and supplemental explanation with the votes by the governing board members with each tax statement.

Our committee felt the roll call vote requirement was punitive, other provisions of the bill were cumbersome, and the email notification software is not yet available.

The committee did agree that transparency is important, but thought HB 1132 was not workable. Instead I offered a hog house amendment which mandates a study by the Advisory Committee on Intergovernmental Relations, a committee that includes representatives from the Senate and House, counties, cities, townships, school boards, recreation and parks and the Governor's office. This group would bring recommendations to the next Legislative Assembly on a feasible and uniform way to get appropriate information to our taxpayers.

I ask for your support of HB 1132 and will try to answer any questions you may have.

2012 MILL COMPARISONS
FOR 2013 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2011</u>	<u>2012</u>	<u>MILL LEVY</u>	<u>2011</u>	<u>2012</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	56.32	54.99	(1.33)	253.44	247.46	(5.98)	-2.4%
2	2	Fargo	66.75	64.60	(2.15)	300.38	290.70	(9.68)	-3.2%
3	3	West Fargo	66.75	64.60	(2.15)	300.38	290.70	(9.68)	-3.2%
4	4	Minot	69.58	71.38	1.80	313.11	321.21	8.10	2.6%
5	5	Williston	86.39	76.10	(10.29)	388.76	342.45	(46.31)	-11.9%
6	6	Dickinson	93.37	91.82	(1.55)	420.17	413.19	(6.98)	-1.7%
7	7	Valley City	106.60	96.43	(10.17)	479.70	433.94	(45.76)	-9.5%
8	9	Mandan	110.96	102.84	(8.12)	499.32	462.78	(36.54)	-7.3%
9	8	Jamestown	110.38	108.19	(2.19)	496.71	486.86	(9.85)	-2.0%
10	10	Grand Forks	119.44	118.19	(1.25)	537.48	531.86	(5.63)	-1.0%
11	12	Wahpeton	131.75	124.50	(7.25)	592.88	560.25	(32.63)	-5.5%
12	13	Devils Lake	137.44	125.13	(12.31)	618.48	563.09	(55.40)	-9.0%
13	11	Grafton	129.32	126.31	(3.01)	581.94	568.40	(13.55)	-2.3%

<u>RANK</u>			<u>2011</u>	<u>2012</u>	<u>MILL LEVY</u>	<u>2011</u>	<u>2012</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Williston	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2	2	Dickinson	26.16	23.79	(2.37)	117.72	107.06	(10.67)	-9.1%
3	4	Fargo	31.34	31.25	(0.09)	141.03	140.63	(0.41)	-0.3%
4	3	Minot	30.87	31.65	0.78	138.92	142.43	3.51	2.5%
5	5	West Fargo	34.56	32.93	(1.63)	155.52	148.19	(7.34)	-4.7%
6	6	Mandan	37.83	37.80	(0.03)	170.24	170.10	(0.13)	-0.1%
7	7	Wahpeton	39.11	39.25	0.14	176.00	176.63	0.63	0.4%
8	8	Bismarck	39.62	39.55	(0.07)	178.29	177.98	(0.31)	-0.2%
9	10	Valley City	41.09	40.80	(0.29)	184.91	183.60	(1.31)	-0.7%
10	9	Grand Forks	39.98	40.89	0.91	179.91	184.01	4.10	2.3%
11	11	Jamestown	44.25	43.48	(0.77)	199.13	195.66	(3.47)	-1.7%
12	12	Grafton	44.70	47.03	2.33	201.15	211.64	10.49	5.2%
13	13	Devils Lake	51.44	49.19	(2.25)	231.48	221.36	(10.13)	-4.4%

(Cont. on next page)

2012 MILL COMPARISONS
FOR 2013 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Williston	60.17	48.85	(11.32)	270.77	219.83	(50.94)	-18.8%
2	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
3	4	Bismarck	79.05	75.77	(3.28)	355.73	340.97	(14.76)	-4.1%
4	5	Dickinson	84.95	77.41	(7.54)	382.28	348.35	(33.93)	-8.9%
5	3	Minot	76.67	84.29	7.62	345.02	379.31	34.29	9.9%
6	6	West Fargo	91.03	90.11	(0.92)	409.64	405.50	(4.14)	-1.0%
7	8	Mandan	97.71	93.55	(4.16)	439.70	420.98	(18.72)	-4.3%
8	7	Valley City	96.73	94.69	(2.04)	435.29	426.11	(9.18)	-2.1%
9	9	Grand Forks	109.07	109.88	0.81	490.82	494.46	3.65	0.7%
10	10	Devils Lake	116.88	112.66	(4.22)	525.96	506.97	(18.99)	-3.6%
11	13	Jamestown	131.11	122.87	(8.24)	590.00	552.92	(37.08)	-6.3%
12	12	Wahpeton	126.21	124.14	(2.07)	567.95	558.63	(9.31)	-1.6%
13	11	Grafton	119.03	124.81	5.78	535.64	561.65	26.01	4.9%

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Dickinson	121.88	118.85	(3.03)	548.46	534.83	(13.64)	-2.5%
2	2	Williston	124.25	122.42	(1.83)	559.13	550.89	(8.24)	-1.5%
3	3	Minot	135.19	141.02	5.83	608.36	634.59	26.24	4.3%
4	4	Devils Lake	135.88	134.73	(1.15)	611.46	606.29	(5.18)	-0.8%
5	5	Wahpeton	137.93	136.73	(1.20)	620.69	615.29	(5.40)	-0.9%
6	7	Bismarck	140.99	138.39	(2.60)	634.46	622.76	(11.70)	-1.8%
7	6	Grand Forks	139.32	139.14	(0.18)	626.94	626.13	(0.81)	-0.1%
8	8	Valley City	143.45	143.43	(0.02)	645.53	645.44	(0.09)	0.0%
9	10	Jamestown	161.40	155.40	(6.00)	726.30	699.30	(27.00)	-3.7%
10	9	Mandan	152.45	156.24	3.79	686.03	703.08	17.06	2.5%
11	11	Grafton	163.48	161.00	(2.48)	735.66	724.50	(11.16)	-1.5%
12	12	West Fargo	192.20	192.20	0.00	864.90	864.90	0.00	0.0%
13	13	Fargo	221.59	219.28	(2.31)	997.16	986.76	(10.40)	-1.0%

2012 MILL COMPARISONS
FOR 2013 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2010 POPULATION</u>	<u>2011 Est. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	1	Williston	14,716	16,006	51,540,579	76.10	48.85	0.00	122.42	2.13	249.50
2	3	Bismarck	61,272	62,665	223,107,026	54.99	75.77	39.55	138.39	0.00	308.70
3	4	Dickinson	17,787	18,499	55,051,875	91.82	77.41	23.79	118.85	13.00	324.87
4	2	Minot	40,888	42,485	147,700,694	71.38	84.29	31.65	141.02	0.00	328.34
5	6	Valley City	6,585	6,579	12,579,361	96.43	94.69	40.80	143.43	0.00	375.35
6	5	Fargo	105,549	107,349	346,750,408	64.60	58.25	31.25	219.28	8.68	382.06
7	7	West Fargo	25,830	26,291	80,520,107	64.60	90.11	32.93	192.20	10.68	390.52
8	8	Mandan	18,331	18,507	46,623,860	102.84	93.55	37.80	156.24	4.03	394.46
9	9	Grand Forks	52,838	52,631	153,748,856	118.19	109.88	40.89	139.14	0.00	408.10
10	11	Devils Lake	7,141	7,141	11,748,666	125.13	112.66	49.19	134.73	0.00	421.71
11	10	Wahpeton	7,766	7,731	14,539,873	124.50	124.14	39.25	136.73	0.00	424.62
12	12	Jamestown	15,427	15,400	28,666,637	108.19	122.87	43.48	155.40	0.50	430.44
13	13	Grafton	4,284	4,251	5,581,625	126.31	124.81	47.03	161.00	1.60	460.75

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
2012 MILL LEVIES - 2013 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u> <u>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2010</u> <u>POPULATION</u>	<u>Est.</u> <u>2011</u> <u>POPULATION</u>	<u>\$</u> <u>VALUATION</u>	<u>PER CAPITA</u> <u>VALUATION</u>	<u>STATE &</u> <u>COUNTY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>CITY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>PARK</u> <u>DISTRICT</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>SCHOOL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>TOTAL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>
1	1	Grafton	4,284	4,251	5,581,625	\$1,313.01	126.31	\$165.85	124.81	\$163.88	47.03	\$61.75	161.00	\$211.40	460.75	\$604.97
2	4	Devils Lake	7,141	7,141	11,748,666	\$1,645.24	125.13	\$205.87	112.66	\$185.35	49.19	\$80.93	134.73	\$221.66	421.71	\$693.81
3	3	Valley City	6,585	6,579	12,579,361	\$1,912.05	96.43	\$184.38	94.69	\$181.05	40.80	\$78.01	143.43	\$274.24	375.35	\$717.69
4	5	Wahpeton	7,766	7,731	14,539,873	\$1,880.72	124.50	\$234.15	124.14	\$233.47	39.25	\$73.82	136.73	\$257.15	424.62	\$798.59
5	6	Jamestown	15,427	15,400	28,666,637	\$1,861.47	108.19	\$201.39	122.87	\$228.72	43.48	\$80.94	155.40	\$289.27	430.44	\$801.25
6	2	Williston	14,716	16,006	51,540,579	\$3,220.08	76.10	\$245.05	48.85	\$157.30	0.00	\$0.00	122.42	\$394.20	249.50	\$803.41
7	7	Dickinson	17,787	18,499	55,051,875	\$2,975.94	91.82	\$273.25	77.41	\$230.37	23.79	\$70.80	118.85	\$353.69	324.87	\$966.79
8	9	Mandan	18,331	18,507	46,623,860	\$2,519.26	102.84	\$259.08	93.55	\$235.68	37.80	\$95.23	156.24	\$393.61	394.46	\$993.75
9	10	Bismarck	61,272	62,665	223,107,026	\$3,560.31	54.99	\$195.78	75.77	\$269.76	39.55	\$140.81	138.39	\$492.71	308.70	\$1,099.07
10	8	Minot	40,888	42,485	147,700,694	\$3,476.54	71.38	\$248.16	84.29	\$293.04	31.65	\$110.03	141.02	\$490.26	328.34	\$1,141.49
11	12	Grand Forks	52,838	52,631	153,748,856	\$2,921.26	118.19	\$345.26	109.88	\$320.99	40.89	\$119.45	139.14	\$406.46	408.10	\$1,192.17
12	11	West Fargo	25,830	26,291	80,520,107	\$3,062.65	64.60	\$90.11	90.11	\$192.20	32.93	\$100.85	192.20	\$588.64	390.52	\$1,196.03
13	13	Fargo	105,549	107,349	346,750,408	\$3,230.12	64.60	\$58.25	58.25	\$188.15	31.25	\$100.94	219.28	\$708.30	382.06	\$1,234.10

2012 vs 2011 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK THIS YEAR	LAST YEAR		2010 POP.	Est. 2011 POP.	2011 VALUATION	2012 VALUATION	INC/(DEC)	%	2011 MILL LEVY	2012 MILL LEVY	MILLS INC/(DEC)	2011	2012	INC/(DEC)
												TAXES \$100,000	TAXES \$100,000	
1	1	Williston	14,716	16,006	34,500,376	51,540,579	17,040,203	49.4%	273.26	249.50	(23.76)	\$1,229.67	\$1,122.75	-8.70%
2	3	Bismarck	61,272	62,665	207,864,203	223,107,026	15,242,823	7.3%	315.98	308.70	(7.28)	\$1,421.91	\$1,389.15	-2.30%
3	4	Dickinson	17,787	18,499	47,142,459	55,051,875	7,909,416	16.8%	339.36	324.87	(14.49)	\$1,527.12	\$1,461.92	-4.27%
4	2	Minot	40,888	42,485	122,714,569	147,700,694	24,986,125	20.4%	312.31	328.34	16.03	\$1,405.40	\$1,477.53	5.13%
5	7	Valley City	6,585	6,579	11,903,690	12,579,361	675,671	5.7%	387.87	375.35	(12.52)	\$1,745.42	\$1,689.08	-3.23%
6	5	Fargo	105,549	107,349	332,779,107	346,750,408	13,971,301	4.2%	386.76	382.06	(4.70)	\$1,740.42	\$1,719.27	-1.22%
7	6	West Fargo	25,830	26,291	77,371,033	80,520,107	3,149,074	4.1%	387.87	390.52	2.65	\$1,745.42	\$1,757.34	0.68%
8	8	Mandan	18,331	18,507	44,904,988	46,623,860	1,718,872	3.8%	403.38	394.46	(8.92)	\$1,815.21	\$1,775.07	-2.21%
9	9	Grand Forks	52,838	52,631	148,898,501	153,748,856	4,850,355	3.3%	407.81	408.10	0.29	\$1,835.15	\$1,836.45	0.07%
10	11	Devils Lake	7,141	7,141	11,323,365	11,748,666	425,301	3.8%	442.64	421.71	(20.93)	\$1,991.88	\$1,897.70	-4.73%
11	10	Wahpeton	7,766	7,731	14,287,186	14,539,873	252,687	1.8%	435.00	424.62	(10.38)	\$1,957.50	\$1,910.79	-2.39%
12	12	Jamestown	15,427	15,400	28,303,751	28,666,637	362,886	1.3%	447.14	430.44	(16.70)	\$2,012.13	\$1,936.98	-3.73%
13	13	Grafton	4,284	4,251	5,372,191	5,581,625	209,434	3.9%	458.13	460.75	2.62	\$2,061.59	\$2,073.38	0.57%

2008 MILL COMPARISONS
FOR 2009 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	52.92	54.85	1.93	238.14	246.83	8.69	3.6%
2	2	Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
3	3	West Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
4	4	Minot	68.13	70.57	2.44	306.59	317.57	10.98	3.6%
5	5	Dickinson	103.94	98.91	(5.03)	467.73	445.10	(22.64)	-4.8%
6	8	Williston	111.53	104.22	(7.31)	501.89	468.99	(32.90)	-6.6%
7	7	Jamestown	105.96	105.60	(0.36)	476.82	475.20	(1.62)	-0.3%
8	6	Valley City	104.87	108.15	3.28	471.92	486.68	14.76	3.1%
9	9	Grand Forks	113.71	112.09	(1.62)	511.70	504.41	(7.29)	-1.4%
10	11	Mandan	120.29	119.36	(0.93)	541.31	537.12	(4.19)	-0.8%
11	10	Wahpeton	118.50	129.00	10.50	533.25	580.50	47.25	8.9%
12	12	Devils Lake	124.43	127.65	3.22	559.94	574.43	14.49	2.6%
13	13	Grafton	128.27	131.20	2.93	577.22	590.40	13.18	2.3%

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Dickinson	30.49	28.33	(2.16)	137.21	127.49	(9.72)	-7.1%
2	3	Fargo	31.85	31.56	(0.29)	143.33	142.02	(1.31)	-0.9%
3	4	Grafton	33.46	32.57	(0.89)	150.57	146.57	(4.01)	-2.7%
4	2	Minot	31.48	32.80	1.32	141.66	147.60	5.94	4.2%
5	7	West Fargo	38.06	36.42	(1.64)	171.27	163.89	(7.38)	-4.3%
6	9	Mandan	40.10	37.84	(2.26)	180.45	170.28	(10.17)	-5.6%
7	11	Grand Forks	41.50	39.02	(2.48)	186.75	175.59	(11.16)	-6.0%
8	5	Wahpeton	33.49	39.14	5.65	150.71	176.13	25.43	16.9%
9	8	Bismarck	39.66	39.59	(0.07)	178.47	178.16	(0.31)	-0.2%
10	6	Williston	36.87	41.20	4.33	165.92	185.40	19.49	11.7%
11	10	Valley City	40.36	42.90	2.54	181.62	193.05	11.43	6.3%
12	12	Jamestown	43.42	42.96	(0.46)	195.39	193.32	(2.07)	-1.1%
13	13	Devils Lake	57.14	56.87	(0.27)	257.13	255.92	(1.22)	-0.5%

(Cont. on next page)

2008 MILL COMPARISONS
FOR 2009 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2007</u>	<u>2008</u>		<u>2007</u>	<u>2008</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	84.16	78.89	(5.27)	378.72	355.01	(23.72)	-6.3%
3	3	Bismarck	87.93	82.78	(5.15)	395.69	372.51	(23.18)	-5.9%
4	4	West Fargo	88.87	88.47	(0.40)	399.92	398.12	(1.80)	-0.5%
5	5	Valley City	95.18	95.54	0.36	428.31	429.93	1.62	0.4%
6	7	Dickinson	107.03	98.95	(8.08)	481.64	445.28	(36.36)	-7.5%
7	6	Mandan	106.97	102.02	(4.95)	481.37	459.09	(22.28)	-4.6%
8	8	Grand Forks	110.86	104.92	(5.94)	498.87	472.14	(26.73)	-5.4%
9	9	Grafton	111.68	111.35	(0.33)	502.56	501.08	(1.49)	-0.3%
10	10	Minot	113.70	113.25	(0.45)	511.65	509.63	(2.03)	-0.4%
11	11	Wahpeton	116.47	120.36	3.89	524.12	541.62	17.51	3.3%
12	12	Devils Lake	126.27	124.95	(1.32)	568.22	562.28	(5.94)	-1.0%
13	13	Jamestown	131.28	126.49	(4.79)	590.76	569.21	(21.56)	-3.6%

<u>RANK</u>			<u>2007</u>	<u>2008</u>		<u>2007</u>	<u>2008</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Dickinson	203.13	197.53	(5.60)	914.09	888.89	(25.20)	-2.8%
2	6	Williston	223.28	201.53	(21.75)	1,004.76	906.89	(97.88)	-9.7%
3	2	Minot	206.47	204.65	(1.82)	929.12	920.93	(8.19)	-0.9%
4	5	Devils Lake	221.50	212.06	(9.44)	996.75	954.27	(42.48)	-4.3%
5	3	Wahpeton	213.99	213.41	(0.58)	962.96	960.35	(2.61)	-0.3%
6	4	Grand Forks	218.66	213.69	(4.97)	983.97	961.61	(22.37)	-2.3%
7	8	Bismarck	229.42	223.39	(6.03)	1,032.39	1,005.26	(27.14)	-2.6%
8	7	Valley City	224.70	225.08	0.38	1,011.15	1,012.86	1.71	0.2%
9	9	Mandan	232.57	233.94	1.37	1,046.57	1,052.73	6.16	0.6%
10	10	Jamestown	237.55	236.48	(1.07)	1,068.98	1,064.16	(4.82)	-0.5%
11	11	Grafton	238.25	237.99	(0.26)	1,072.13	1,070.96	(1.17)	-0.1%
12	12	West Fargo	248.76	245.64	(3.12)	1,119.42	1,105.38	(14.04)	-1.3%
13	13	Fargo	299.99	296.77	(3.22)	1,349.96	1,335.47	(14.49)	-1.1%

2008 MILL COMPARISONS
FOR 2009 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2007 EST. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER</u>	<u>TOTAL</u>
1	1	Bismarck	55,532	59,503	184,598,386	54.85	82.78	39.59	223.39	0.00	400.61
2	2	Minot	36,567	35,281	96,209,103	70.57	113.25	32.80	204.65	0.00	421.27
3	3	Dickinson	16,010	15,916	34,161,015	98.91	98.95	28.33	197.53	1.03	424.75
4	7	Williston	12,512	12,393	23,281,558	104.22	78.89	41.20	201.53	2.02	427.86
5	4	West Fargo	14,940	23,081	67,877,995	62.00	88.47	36.42	245.64	8.85	441.38
6	5	Fargo	90,599	92,660	302,612,498	62.00	58.25	31.56	296.77	6.85	455.43
7	6	Valley City	6,826	6,300	10,146,965	108.15	95.54	42.90	225.08	0.00	471.67
8	9	Grand Forks	49,321	51,740	136,538,777	112.09	107.92	39.02	213.69	0.00	472.72
9	10	Mandan	16,718	17,736	37,651,647	119.36	102.02	37.84	233.94	4.45	497.61
10	8	Wahpeton	8,586	7,703	13,000,029	129.00	120.36	39.14	213.41	1.00	502.91
11	12	Jamestown	15,527	14,680	26,117,411	105.60	126.49	42.96	236.48	0.00	511.53
12	11	Grafton	4,516	4,045	5,378,507	131.20	111.35	32.57	237.99	0.69	513.80
13	13	Devils Lake	7,222	6,675	10,591,817	127.65	124.95	56.87	212.06	0.00	521.53

PER CAPITA VALUATION & TAXATION
2008 MILL LEVIES - 2009 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000</u>	<u>2007 EST.</u>	<u>\$</u>	<u>PER CAPITA</u>	<u>STATE &</u>	<u>TAX PER</u>	<u>CITY</u>	<u>TAX PER</u>	<u>PARK</u>	<u>TAX PER</u>	<u>SCHOOL</u>	<u>TAX PER</u>	<u>TOTAL</u>	<u>TAX PER</u>
<u>THIS</u>	<u>LAST</u>		<u>POPULATION*</u>	<u>POPULATION*</u>	<u>VALUATION</u>	<u>VALUATION</u>	<u>COUNTY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>DISTRICT</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>
<u>YEAR</u>	<u>YEAR</u>						<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>
1	1	Grafton	4,516	4,045	5,378,507	\$1,329.67	131.20	\$174.45	111.35	\$148.06	32.57	\$43.31	237.99	\$316.45	513.80	\$683.18
2	2	Valley City	6,826	6,300	10,146,965	\$1,610.63	108.15	\$174.19	95.54	\$153.88	42.90	\$69.10	225.08	\$362.52	471.67	\$759.69
3	3	Williston	12,512	12,393	23,281,558	\$1,878.61	104.22	\$195.79	78.89	\$148.20	41.20	\$77.40	201.53	\$378.60	427.86	\$803.78
4	5	Devils Lake	7,222	6,675	10,591,817	\$1,586.79	127.65	\$202.55	124.95	\$198.27	56.87	\$90.24	212.06	\$336.49	521.53	\$827.56
5	4	Wahpeton	8,586	7,703	13,000,029	\$1,687.66	129.00	\$217.71	120.36	\$203.13	39.14	\$66.05	213.41	\$360.16	502.91	\$848.74
6	6	Jamestown	15,527	14,680	26,117,411	\$1,779.12	105.60	\$187.87	126.49	\$225.04	42.96	\$76.43	236.48	\$420.73	511.53	\$910.07
7	7	Dickinson	16,010	15,916	34,161,015	\$2,146.33	98.91	\$212.29	98.95	\$212.38	28.33	\$60.81	197.53	\$423.96	424.75	\$911.65
8	8	Mandan	16,718	17,736	37,651,647	\$2,122.89	119.36	\$253.39	102.02	\$216.58	37.84	\$80.33	233.94	\$496.63	497.61	\$1,056.37
9	9	Minot	36,567	35,281	96,209,103	\$2,726.94	70.57	\$192.44	113.25	\$308.83	32.80	\$89.44	204.65	\$558.07	421.27	\$1,148.78
10	10	Bismarck	55,532	59,503	184,598,386	\$3,102.34	54.85	\$170.16	82.78	\$256.81	39.59	\$122.82	223.39	\$693.03	400.61	\$1,242.83
11	11	Grand Forks	49,321	51,740	136,538,777	\$2,638.94	112.09	\$295.80	107.92	\$284.79	39.02	\$102.97	213.69	\$563.92	472.72	\$1,247.48
12	12	West Fargo	14,940	23,081	67,877,995	\$2,940.86	62.00	\$182.33	88.47	\$260.18	36.42	\$107.11	245.64	\$722.39	441.38	\$1,298.04
13	13	Fargo	90,599	92,660	302,612,498	\$3,265.84	62.00	\$202.48	58.25	\$190.24	31.56	\$103.07	296.77	\$969.20	455.43	\$1,487.36

2008 vs 2007 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK			2000	2007	2007	2008	INC/(DEC)	%	2007	2008	MILLS	2007	2008	INC/(DEC)
THIS	LAST		POP.	POP.	VALUATION	VALUATION			MILL LEVY	MILL LEVY	INC/(DEC)	TAXES	TAXES	INC/(DEC)
YEAR	YEAR											\$100,000	\$100,000	
1	1	Bismarck	55,532	59,503	167,123,847	184,598,386	17,474,539	10.5%	409.93	400.61	(9.32)	\$1,844.69	\$1,802.75	-2.27%
2	2	Minot	36,567	35,281	90,852,735	96,209,103	5,356,368	5.9%	419.78	421.27	1.49	\$1,889.01	\$1,895.72	0.35%
3	3	Dickinson	16,010	15,916	31,400,297	34,161,015	2,760,718	8.8%	445.59	424.75	(20.84)	\$2,005.16	\$1,911.38	-4.68%
4	7	Williston	12,512	12,393	20,185,248	23,281,558	3,096,310	15.3%	457.69	427.86	(29.83)	\$2,059.61	\$1,925.37	-6.52%
5	4	West Fargo	14,940	23,081	62,936,462	67,877,995	4,941,533	7.9%	446.99	441.38	(5.61)	\$2,011.46	\$1,986.21	-1.26%
6	5	Fargo	90,599	92,660	291,211,070	302,612,498	11,401,428	3.9%	459.04	455.43	(3.61)	\$2,065.68	\$2,049.44	-0.79%
7	6	Valley City	6,826	6,300	9,885,261	10,146,965	261,704	2.6%	465.11	471.67	6.56	\$2,093.00	\$2,122.52	1.41%
8	9	Grand Forks	49,321	51,740	130,066,082	136,538,777	6,472,695	5.0%	484.73	472.72	(12.01)	\$2,181.29	\$2,127.24	-2.48%
9	10	Mandan	16,718	17,736	33,508,163	37,651,647	4,143,484	12.4%	504.71	497.61	(7.10)	\$2,271.20	\$2,239.25	-1.41%
10	8	Wahpeton	8,586	7,703	12,830,836	13,000,029	169,193	1.3%	482.45	502.91	20.46	\$2,171.03	\$2,263.10	4.24%
11	12	Jamestown	15,527	14,680	25,182,657	26,117,411	934,754	3.7%	518.21	511.53	(6.68)	\$2,331.95	\$2,301.89	-1.29%
12	11	Grafton	4,516	4,045	5,202,177	5,378,507	176,330	3.4%	512.35	513.80	1.45	\$2,305.58	\$2,312.10	0.28%
13	13	Devils Lake	7,222	6,675	10,190,005	10,591,817	401,812	3.9%	529.34	521.53	(7.81)	\$2,382.03	\$2,346.89	-1.48%

2011 MILL COMPARISONS
FOR 2012 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2010</u>	<u>2011</u>	<u>MILL LEVY</u>	<u>2010</u>	<u>2011</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	55.55	56.32	0.77	249.98	253.44	3.47	1.4%
2	2	Fargo	65.00	66.75	1.75	292.50	300.38	7.88	2.7%
3	3	West Fargo	65.00	66.75	1.75	292.50	300.38	7.88	2.7%
4	4	Minot	72.66	69.58	(3.08)	326.97	313.11	(13.86)	-4.2%
5	5	Williston	87.68	86.39	(1.29)	394.56	388.76	(5.81)	-1.5%
6	6	Dickinson	98.45	93.37	(5.08)	443.03	420.17	(22.86)	-5.2%
7	7	Valley City	104.60	106.60	2.00	470.70	479.70	9.00	1.9%
8	8	Jamestown	110.51	110.38	(0.13)	497.30	496.71	(0.59)	-0.1%
9	9	Mandan	113.31	110.96	(2.35)	509.90	499.32	(10.58)	-2.1%
10	10	Grand Forks	119.83	119.44	(0.39)	539.24	537.48	(1.76)	-0.3%
11	13	Grafton	141.15	129.32	(11.83)	635.18	581.94	(53.24)	-8.4%
12	12	Wahpeton	133.40	131.75	(1.65)	600.30	592.88	(7.43)	-1.2%
13	11	Devils Lake	131.69	137.44	5.75	592.61	618.48	25.88	4.4%

<u>RANK</u>			<u>2010</u>	<u>2011</u>	<u>MILL LEVY</u>	<u>2010</u>	<u>2011</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	9	Williston	40.15	0.00	(40.15)	180.68	0.00	(180.68)	-100.0%
2	1	Dickinson	27.06	26.16	(0.90)	121.77	117.72	(4.05)	-3.3%
3	2	Minot	29.83	30.87	1.04	134.24	138.92	4.68	3.5%
4	3	Fargo	31.39	31.34	(0.05)	141.26	141.03	(0.22)	-0.2%
5	4	West Fargo	32.55	34.56	2.01	146.48	155.52	9.05	6.2%
6	7	Mandan	37.90	37.83	(0.07)	170.55	170.24	(0.31)	-0.2%
7	5	Wahpeton	37.09	39.11	2.02	166.91	176.00	9.09	5.4%
8	8	Bismarck	39.82	39.62	(0.20)	179.19	178.29	(0.90)	-0.5%
9	6	Grand Forks	37.88	39.98	2.10	170.46	179.91	9.45	5.5%
10	10	Valley City	40.35	41.09	0.74	181.58	184.91	3.33	1.8%
11	11	Jamestown	44.21	44.25	0.04	198.95	199.13	0.18	0.1%
12	12	Grafton	45.68	44.70	(0.98)	205.56	201.15	(4.41)	-2.1%
13	13	Devils Lake	54.58	51.44	(3.14)	245.61	231.48	(14.13)	-5.8%

(Cont. on next page)

2011 MILL COMPARISONS
FOR 2012 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	63.49	60.17	(3.32)	285.71	270.77	(14.94)	-5.2%
3	9	Minot	107.77	76.67	(31.10)	484.97	345.02	(139.95)	-28.9%
4	3	Bismarck	80.68	79.05	(1.63)	363.06	355.73	(7.34)	-2.0%
5	4	Dickinson	91.36	84.95	(6.41)	411.12	382.28	(28.85)	-7.0%
6	5	West Fargo	91.59	91.03	(0.56)	412.16	409.64	(2.52)	-0.6%
7	6	Valley City	97.00	96.73	(0.27)	436.50	435.29	(1.21)	-0.3%
8	7	Mandan	97.98	97.71	(0.27)	440.91	439.70	(1.22)	-0.3%
9	8	Grand Forks	107.00	109.07	2.07	481.50	490.82	9.31	1.9%
10	11	Devils Lake	120.08	116.88	(3.20)	540.36	525.96	(14.40)	-2.7%
11	10	Grafton	111.39	119.03	7.64	501.26	535.64	34.38	6.9%
12	12	Wahpeton	126.22	126.21	(0.01)	567.99	567.95	(0.05)	0.0%
13	13	Jamestown	131.20	131.11	(0.09)	590.40	590.00	(0.40)	-0.1%

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Dickinson	122.22	121.88	(0.34)	549.99	548.46	(1.53)	-0.3%
2	1	Williston	124.00	124.25	0.25	558.00	559.13	1.13	0.2%
3	3	Minot	129.75	135.19	5.44	583.88	608.36	24.48	4.2%
4	4	Devils Lake	133.37	135.88	2.51	600.17	611.46	11.30	1.9%
5	5	Wahpeton	133.85	137.93	4.08	602.33	620.69	18.36	3.0%
6	6	Grand Forks	139.35	139.32	(0.03)	627.08	626.94	(0.13)	0.0%
7	7	Bismarck	142.18	140.99	(1.19)	639.81	634.46	(5.36)	-0.8%
8	8	Valley City	144.69	143.45	(1.24)	651.11	645.53	(5.58)	-0.9%
9	9	Mandan	155.69	152.45	(3.24)	700.61	686.03	(14.58)	-2.1%
10	10	Jamestown	161.46	161.40	(0.06)	726.57	726.30	(0.27)	0.0%
11	11	Grafton	163.56	163.48	(0.08)	736.02	735.66	(0.36)	0.0%
12	12	West Fargo	170.64	192.20	21.56	767.88	864.90	97.02	12.6%
13	13	Fargo	221.59	221.59	0.00	997.16	997.16	0.00	0.0%

2011 MILL COMPARISONS
FOR 2012 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2010 POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	1	Williston	12,512	14,716	34,500,376	86.39	60.17	0.00	124.25	2.45	273.26
2	3	Minot	36,567	40,888	122,714,569	69.58	76.67	30.87	135.19	0.00	312.31
3	2	Bismarck	55,532	61,272	207,864,203	56.32	79.05	39.62	140.99	0.00	315.98
4	4	Dickinson	16,010	17,787	47,142,459	93.37	84.95	26.16	121.88	13.00	339.36
5	6	Fargo	90,599	105,549	332,779,107	66.75	58.25	31.34	221.59	8.83	386.76
6	7	Valley City	6,826	6,585	11,903,690	106.60	96.73	41.09	143.45	0.00	387.87
7	5	West Fargo	14,940	25,830	77,371,033	66.75	91.03	34.56	192.20	10.83	395.37
8	9	Mandan	16,718	18,331	44,904,988	110.96	97.71	37.83	152.45	4.43	403.38
9	8	Grand Forks	49,321	52,838	148,898,501	119.44	109.07	39.98	139.32	0.00	407.81
10	10	Wahpeton	8,586	7,766	14,287,186	131.75	126.21	39.11	137.93	0.00	435.00
11	11	Devils Lake	7,222	7,141	11,323,365	138.44	116.88	51.44	135.88	0.00	442.64
12	12	Jamestown	15,527	15,427	28,303,751	110.38	131.11	44.25	161.40	0.00	447.14
13	13	Grafton	4,516	4,284	5,372,191	129.32	119.03	44.70	163.48	1.60	458.13

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
2011 MILL LEVIES - 2012 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2010 POPULATION</u>	<u>\$ VALUATION</u>	<u>PER CAPITA VALUATION</u>	<u>STATE & COUNTY LEVY</u>	<u>TAX PER CAPITA</u>	<u>CITY LEVY</u>	<u>TAX PER CAPITA</u>	<u>PARK DISTRICT LEVY</u>	<u>TAX PER CAPITA</u>	<u>SCHOOL LEVY</u>	<u>TAX PER CAPITA</u>	<u>TOTAL LEVY</u>	<u>TAX PER CAPITA</u>
1	1	Grafton	4,516	4,284	5,372,191	\$1,254.01	129.32	\$162.17	119.03	\$149.27	44.70	\$56.05	163.48	\$205.01	458.13	\$574.50
2	4	Williston	12,512	14,716	34,500,376	\$2,344.41	86.39	\$202.53	60.17	\$141.06	0.00	\$0.00	124.25	\$291.29	273.26	\$640.63
3	2	Valley City	6,826	6,585	11,903,690	\$1,807.70	106.60	\$192.70	96.73	\$174.86	41.09	\$74.28	143.45	\$259.31	387.87	\$701.15
4	3	Devils Lake	7,222	7,141	11,323,365	\$1,585.68	138.44	\$219.52	116.88	\$185.33	51.44	\$81.57	135.88	\$215.46	442.64	\$701.89
5	5	Wahpeton	8,586	7,766	14,287,186	\$1,839.71	131.75	\$242.38	126.21	\$232.19	39.11	\$71.95	137.93	\$253.75	435.00	\$800.27
6	6	Jamestown	15,527	15,427	28,303,751	\$1,834.69	110.38	\$202.51	131.11	\$240.55	44.25	\$81.18	161.40	\$296.12	447.14	\$820.36
7	7	Dickinson	16,010	17,787	47,142,459	\$2,650.39	93.37	\$247.47	84.95	\$225.15	26.16	\$69.33	121.88	\$323.03	339.36	\$899.44
8	10	Minot	36,567	40,888	122,714,569	\$3,001.24	69.58	\$208.83	76.67	\$230.10	30.87	\$92.65	135.19	\$405.74	312.31	\$937.32
9	8	Mandan	16,718	18,331	44,904,988	\$2,449.67	110.96	\$271.82	97.71	\$239.36	37.83	\$92.67	152.45	\$373.45	403.38	\$988.15
10	9	Bismarck	55,532	61,272	207,864,203	\$3,392.48	56.32	\$191.06	79.05	\$268.18	39.62	\$134.41	140.99	\$478.31	315.98	\$1,071.96
11	11	West Fargo	14,940	25,830	77,371,033	\$2,995.39	106.60	\$319.31	96.73	\$289.74	41.09	\$123.08	143.45	\$429.69	387.87	\$1,161.82
12	12	Grand Forks	49,321	52,838	148,898,501	\$2,818.02	119.44	\$336.58	109.07	\$307.36	39.98	\$112.66	139.32	\$392.61	407.81	\$1,149.22
13	13	Fargo	90,599	105,549	332,779,107	\$3,152.84	66.75	\$210.45	58.25	\$183.65	31.34	\$98.81	221.59	\$698.64	386.76	\$1,219.39

2011 vs 2010 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000</u>	<u>2010</u>	<u>2010</u>	<u>2011</u>			<u>2010</u>	<u>2011</u>	<u>MILLS</u>	<u>2010</u>	<u>2011</u>	
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>MILL LEVY</u>	<u>MILL LEVY</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>											<u>\$100,000</u>	<u>\$100,000</u>	
1	1	Williston	12,512	14,716	30,040,980	34,500,376	4,459,396	14.8%	317.64	273.26	(44.38)	\$1,429.38	\$1,229.67	-13.97%
2	3	Minot	36,567	40,888	118,672,297	122,714,569	4,042,272	3.4%	339.57	312.31	(27.26)	\$1,528.07	\$1,405.40	-8.03%
3	2	Bismarck	55,532	61,272	199,968,720	207,864,203	7,895,483	3.9%	318.23	315.98	(2.25)	\$1,432.04	\$1,421.91	-0.71%
4	4	Dickinson	16,010	17,787	41,765,954	47,142,459	5,376,505	12.9%	352.09	339.36	(12.73)	\$1,584.41	\$1,527.12	-3.62%
5	6	Fargo	90,599	105,549	323,459,156	332,779,107	9,319,951	2.9%	385.13	386.76	1.63	\$1,733.09	\$1,740.42	0.42%
6	5	West Fargo	14,940	25,830	73,950,942	77,371,033	3,420,091	4.6%	370.68	387.87	17.19	\$1,668.06	\$1,745.42	4.64%
7	7	Valley City	6,826	6,585	11,580,782	11,903,690	322,908	2.8%	386.64	387.87	1.23	\$1,739.88	\$1,745.42	0.32%
8	9	Mandan	16,718	18,331	42,903,878	44,904,988	2,001,110	4.7%	409.38	403.38	(6.00)	\$1,842.21	\$1,815.21	-1.47%
9	8	Grand Forks	49,321	52,838	145,045,875	148,898,501	3,852,626	2.7%	404.83	407.81	2.98	\$1,821.74	\$1,835.15	0.74%
10	10	Wahpeton	8,586	7,766	13,793,741	14,287,186	493,445	3.6%	430.56	435.00	4.44	\$1,937.52	\$1,957.50	1.03%
11	11	Devils Lake	7,222	7,141	11,023,941	11,323,365	299,424	2.7%	439.72	442.64	2.92	\$1,978.74	\$1,991.88	0.66%
12	12	Jamestown	15,527	15,427	27,688,186	28,303,751	615,565	2.2%	447.38	447.14	(0.24)	\$2,013.21	\$2,012.13	-0.05%
13	13	Grafton	4,516	4,284	5,467,646	5,372,191	(95,455)	-1.7%	463.38	458.13	(5.25)	\$2,085.21	\$2,061.59	-1.13%

2010 MILL COMPARISONS
FOR 2011 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2009</u>	<u>2010</u>	<u>MILL LEVY</u>	<u>2009</u>	<u>2010</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	56.44	55.55	(0.89)	253.98	249.98	(4.01)	-1.6%
2	2	Fargo	62.00	65.00	3.00	279.00	292.50	13.50	4.8%
3	3	West Fargo	62.00	65.00	3.00	279.00	292.50	13.50	4.8%
4	4	Minot	78.43	72.66	(5.77)	352.94	326.97	(25.97)	-7.4%
5	5	Williston	91.80	87.68	(4.12)	413.10	394.56	(18.54)	-4.5%
6	6	Dickinson	99.37	98.45	(0.92)	447.17	443.03	(4.14)	-0.9%
7	7	Valley City	104.07	104.60	0.53	468.32	470.70	2.39	0.5%
8	8	Jamestown	109.90	110.51	0.61	494.55	497.30	2.75	0.6%
9	10	Mandan	116.81	113.31	(3.50)	525.65	509.90	(15.75)	-3.0%
10	9	Grand Forks	115.49	119.83	4.34	519.71	539.24	19.53	3.8%
11	11	Devils Lake	128.69	131.69	3.00	579.11	592.61	13.50	2.3%
12	12	Wahpeton	129.00	133.40	4.40	580.50	600.30	19.80	3.4%
13	13	Grafton	145.20	141.15	(4.05)	653.40	635.18	(18.22)	-2.8%

<u>RANK</u>			<u>2009</u>	<u>2010</u>	<u>MILL LEVY</u>	<u>2009</u>	<u>2010</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Dickinson	26.88	27.06	0.18	120.96	121.77	0.81	0.7%
2	2	Minot	30.68	29.83	(0.85)	138.06	134.24	(3.83)	-2.8%
3	3	Fargo	31.45	31.39	(0.06)	141.53	141.26	(0.27)	-0.2%
4	5	West Fargo	32.45	32.55	0.10	146.03	146.48	0.45	0.3%
5	7	Wahpeton	37.94	37.09	(0.85)	170.73	166.91	(3.82)	-2.2%
6	7	Grand Forks	37.94	37.88	(0.06)	170.73	170.46	(0.27)	-0.2%
7	6	Mandan	37.77	37.90	0.13	169.97	170.55	0.58	0.3%
8	9	Bismarck	39.63	39.82	0.19	178.34	179.19	0.85	0.5%
9	10	Williston	40.17	40.15	(0.02)	180.77	180.68	(0.09)	0.0%
10	11	Valley City	41.59	40.35	(1.24)	187.16	181.58	(5.58)	-3.0%
11	12	Jamestown	43.43	44.21	0.78	195.44	198.95	3.51	1.8%
12	4	Grafton	32.04	45.68	13.64	144.18	205.56	61.38	42.6%
13	13	Devils Lake	58.12	54.58	(3.54)	261.54	245.61	(15.93)	-6.1%

(Cont. on next page)

2010 MILL COMPARISONS
FOR 2011 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	66.68	63.49	(3.19)	300.06	285.71	(14.36)	-4.8%
3	3	Bismarck	80.63	80.68	0.05	362.84	363.06	0.23	0.1%
4	6	Dickinson	93.95	91.36	(2.59)	422.78	411.12	(11.66)	-2.8%
5	4	West Fargo	91.37	91.59	0.22	411.17	412.16	0.99	0.2%
6	5	Valley City	92.63	97.00	4.37	416.84	436.50	19.67	4.7%
7	7	Mandan	97.93	97.98	0.05	440.69	440.91	0.22	0.1%
8	8	Grand Forks	107.82	107.00	(0.82)	485.19	481.50	(3.69)	-0.8%
9	9	Minot	108.12	107.77	(0.35)	486.54	484.97	(1.58)	-0.3%
10	10	Grafton	110.20	111.39	1.19	495.90	501.26	5.35	1.1%
11	12	Devils Lake	121.64	120.08	(1.56)	547.38	540.36	(7.02)	-1.3%
12	11	Wahpeton	120.36	126.22	5.86	541.62	567.99	26.37	4.9%
13	13	Jamestown	134.63	131.20	(3.43)	605.84	590.40	(15.44)	-2.5%

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Williston	121.02	124.00	2.98	544.59	558.00	13.41	2.5%
2	2	Dickinson	122.36	122.22	(0.14)	550.62	549.99	(0.63)	-0.1%
3	3	Minot	133.40	129.75	(3.65)	600.30	583.88	(16.43)	-2.7%
4	4	Devils Lake	133.53	133.37	(0.16)	600.89	600.17	(0.72)	-0.1%
5	5	Wahpeton	134.08	133.85	(0.23)	603.36	602.33	(1.04)	-0.2%
6	6	Grand Forks	139.35	139.35	0.00	627.08	627.08	0.00	0.0%
7	7	Bismarck	142.03	142.18	0.15	639.14	639.81	0.68	0.1%
8	8	Valley City	145.66	144.69	(0.97)	655.47	651.11	(4.37)	-0.7%
9	9	Mandan	157.17	155.69	(1.48)	707.27	700.61	(6.66)	-0.9%
10	10	Jamestown	161.39	161.46	0.07	726.26	726.57	0.32	0.0%
11	11	Grafton	164.46	163.56	(0.90)	740.07	736.02	(4.05)	-0.5%
12	12	West Fargo	170.64	170.64	0.00	767.88	767.88	0.00	0.0%
13	13	Fargo	221.77	221.59	(0.18)	997.97	997.16	(0.81)	-0.1%

2010 MILL COMPARISONS
FOR 2011 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2009 Est. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	2	Williston	12,512	13,014	30,040,980	87.68	63.49	40.15	124.00	2.32	317.64
2	1	Bismarck	55,532	61,217	199,968,720	55.55	80.68	39.82	142.18	0.00	318.23
3	4	Minot	36,567	36,256	118,672,297	72.66	107.33	29.83	129.75	0.00	339.57
4	3	Dickinson	16,010	16,265	41,765,954	98.45	91.36	27.06	122.22	13.00	352.09
5	5	West Fargo	14,940	24,313	73,950,942	65.00	91.59	32.55	170.64	10.90	370.68
6	6	Fargo	90,599	95,556	323,459,156	65.00	58.25	31.39	221.59	8.90	385.13
7	7	Valley City	6,826	6,286	11,580,782	104.60	97.00	40.35	144.69	0.00	386.64
8	8	Grand Forks	49,321	51,216	145,045,875	119.83	107.77	37.88	139.35	0.00	404.83
9	9	Mandan	16,718	18,274	42,903,878	113.31	97.98	37.90	155.69	4.50	409.38
10	10	Wahpeton	8,586	7,418	13,793,741	133.40	126.22	37.09	133.85	0.00	430.56
11	11	Devils Lake	7,222	6,711	11,023,941	131.69	120.08	54.58	133.37	0.00	439.72
12	12	Jamestown	15,527	14,687	27,688,186	110.51	131.20	44.21	161.46	0.00	447.38
13	13	Grafton	4,516	3,954	5,467,646	141.15	111.39	45.68	163.56	1.60	463.38

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
 2010 MILL LEVIES - 2011 APPROPRIATIONS
 FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u> <u>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2000</u> <u>POPULATION*</u>	<u>2008 EST.</u> <u>POPULATION*</u>	<u>\$</u> <u>VALUATION</u>	<u>PER CAPITA</u> <u>VALUATION</u>	<u>STATE &</u> <u>COUNTY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>CITY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>PARK</u> <u>DISTRICT</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>SCHOOL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>TOTAL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>
1	1	Grafton	4,516	3,954	5,467,646	\$1,382.81	141.15	\$195.18	111.39	\$154.03	45.68	\$63.17	163.56	\$226.17	463.38	\$640.77
2	2	Valley City	6,826	6,286	11,580,782	\$1,842.31	104.60	\$192.71	97.00	\$178.70	40.35	\$74.34	144.69	\$266.56	386.64	\$712.31
3	4	Devils Lake	7,222	6,711	11,023,941	\$1,642.67	131.69	\$216.32	120.08	\$197.25	54.58	\$89.66	133.37	\$219.08	439.72	\$722.31
4	3	Williston	12,512	13,014	30,040,980	\$2,308.36	87.68	\$202.40	63.49	\$146.56	40.15	\$92.68	124.00	\$286.24	317.64	\$733.23
5	5	Wahpeton	8,586	7,418	13,793,741	\$1,859.50	133.40	\$248.06	126.22	\$234.71	37.09	\$68.97	133.85	\$248.89	430.56	\$800.62
6	7	Jamestown	15,527	14,687	27,688,186	\$1,885.22	110.51	\$208.34	131.20	\$247.34	44.21	\$83.35	161.46	\$304.39	447.38	\$843.41
7	6	Dickinson	16,010	16,265	41,765,954	\$2,567.84	98.45	\$252.80	91.36	\$234.60	27.06	\$69.49	122.22	\$313.84	352.09	\$904.11
8	8	Mandan	16,718	18,274	42,903,878	\$2,347.81	113.31	\$266.03	97.98	\$230.04	37.90	\$88.98	155.69	\$365.53	409.38	\$961.15
9	9	Bismarck	55,532	61,217	199,968,720	\$3,266.56	55.55	\$181.46	80.68	\$263.55	39.82	\$130.07	142.18	\$464.44	318.23	\$1,039.52
10	10	Minot	36,567	36,256	118,672,297	\$3,273.18	72.66	\$237.83	107.33	\$351.31	29.83	\$97.64	129.75	\$424.69	339.57	\$1,111.47
11	11	West Fargo	14,940	24,313	73,950,942	\$3,041.62	65.00	\$197.71	91.59	\$278.58	32.55	\$99.00	170.64	\$519.02	370.68	\$1,127.47
12	12	Grand Forks	49,321	51,216	145,045,875	\$2,832.04	119.83	\$339.36	107.77	\$305.21	37.88	\$107.28	139.35	\$394.65	404.83	\$1,146.50
13	13	Fargo	90,599	95,556	323,459,156	\$3,385.02	65.00	\$220.03	58.25	\$197.18	31.39	\$106.26	221.59	\$750.09	385.13	\$1,303.67

2010 vs 2009 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK			2000 POP.	EST. 2009 POP.	2009 VALUATION	2010 VALUATION	INC/(DEC)	%	2009 MILL LEVY	2010 MILL LEVY	MILLS INC/(DEC)	2009 TAXES \$100,000	2010 TAXES \$100,000	INC/(DEC)
THIS YEAR	LAST YEAR													
1	2	Williston	12,512	13,014	27,764,345	30,040,980	2,276,635	8.2%	321.60	317.64	(3.96)	\$1,447.20	\$1,429.38	-1.23%
2	1	Bismarck	55,532	61,217	194,765,794	199,968,720	5,202,926	2.7%	318.73	318.23	(0.50)	\$1,434.29	\$1,432.04	-0.16%
3	4	Minot	36,567	36,256	105,934,967	118,672,297	12,737,330	12.0%	350.63	339.57	(11.06)	\$1,577.84	\$1,528.07	-3.15%
4	3	Dickinson	16,010	16,265	38,803,897	41,765,954	2,962,057	7.6%	342.56	352.09	9.53	\$1,541.52	\$1,584.41	2.78%
5	5	West Fargo	14,940	24,313	70,814,846	73,950,942	3,136,096	4.4%	365.91	370.68	4.77	\$1,646.60	\$1,668.06	1.30%
6	6	Fargo	90,599	95,556	314,345,150	323,459,156	9,114,006	2.9%	380.92	385.13	4.21	\$1,714.14	\$1,733.09	1.11%
7	7	Valley City	6,826	6,286	10,836,373	11,580,782	744,409	6.9%	383.95	386.64	2.69	\$1,727.78	\$1,739.88	0.70%
8	8	Grand Forks	49,321	51,216	141,209,675	145,045,875	3,836,200	2.7%	400.60	404.83	4.23	\$1,802.70	\$1,821.74	1.06%
9	9	Mandan	16,718	18,274	40,210,208	42,903,878	2,693,670	6.7%	414.07	409.38	(4.69)	\$1,863.32	\$1,842.21	-1.13%
10	10	Wahpeton	8,586	7,418	13,283,301	13,793,741	510,440	3.8%	422.35	430.56	8.21	\$1,900.58	\$1,937.52	1.94%
11	11	Devils Lake	7,222	6,711	10,880,536	11,023,941	143,405	1.3%	441.98	439.72	(2.26)	\$1,988.91	\$1,978.74	-0.51%
12	12	Jamestown	15,527	14,687	27,437,676	27,688,186	250,510	0.9%	449.35	447.38	(1.97)	\$2,022.08	\$2,013.21	-0.44%
13	13	Grafton	4,516	3,954	5,442,628	5,467,646	25,018	0.5%	452.59	463.38	10.79	\$2,036.66	\$2,085.21	2.38%

2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2008</u>	<u>2009</u>	<u>MILL LEVY</u>	<u>2008</u>	<u>2009</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	54.85	56.44	1.59	246.83	253.98	7.15	2.9%
2	2	Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
3	3	West Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
4	4	Minot	70.57	78.43	7.86	317.57	352.94	35.37	11.1%
5	6	Williston	104.22	91.80	(12.42)	468.99	413.10	(55.89)	-11.9%
6	5	Dickinson	98.91	99.37	0.46	445.10	447.17	2.07	0.5%
7	8	Valley City	108.15	104.07	(4.08)	486.68	468.32	(18.36)	-3.8%
8	7	Jamestown	105.60	109.90	4.30	475.20	494.55	19.35	4.1%
9	9	Grand Forks	112.09	115.49	3.40	504.41	519.71	15.30	3.0%
10	10	Mandan	119.36	116.81	(2.55)	537.12	525.65	(11.48)	-2.1%
11	12	Devils Lake	127.65	128.69	1.04	574.43	579.11	4.68	0.8%
12	11	Wahpeton	129.00	129.00	0.00	580.50	580.50	0.00	0.0%
13	13	Grafton	131.20	145.20	14.00	590.40	653.40	63.00	10.7%

<u>RANK</u>			<u>2008</u>	<u>2009</u>	<u>MILL LEVY</u>	<u>2008</u>	<u>2009</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Dickinson	28.33	26.88	(1.45)	127.49	120.96	(6.52)	-5.1%
2	4	Minot	32.80	30.68	(2.12)	147.60	138.06	(9.54)	-6.5%
3	2	Fargo	31.56	31.45	(0.11)	142.02	141.53	(0.49)	-0.3%
4	3	Grafton	32.57	32.04	(0.53)	146.57	144.18	(2.38)	-1.6%
5	5	West Fargo	36.42	32.45	(3.97)	163.89	146.03	(17.87)	-10.9%
6	6	Mandan	37.84	37.77	(0.07)	170.28	169.97	(0.32)	-0.2%
7	7	Grand Forks	39.02	37.94	(1.08)	175.59	170.73	(4.86)	-2.8%
7	8	Wahpeton	39.14	37.94	(1.20)	176.13	170.73	(5.40)	-3.1%
9	9	Bismarck	39.59	39.63	0.04	178.16	178.34	0.18	0.1%
10	10	Williston	41.20	40.17	(1.03)	185.40	180.77	(4.63)	-2.5%
11	11	Valley City	42.90	41.59	(1.31)	193.05	187.16	(5.89)	-3.1%
12	12	Jamestown	42.96	43.43	0.47	193.32	195.44	2.12	1.1%
13	13	Devils Lake	57.14	58.12	0.98	257.13	261.54	4.41	1.7%

(Cont. on next page)

2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	78.89	66.68	(12.21)	355.01	300.06	(54.94)	-15.5%
3	3	Bismarck	82.78	80.63	(2.15)	372.51	362.84	(9.68)	-2.6%
4	4	West Fargo	88.47	91.37	2.90	398.12	411.17	13.05	3.3%
5	5	Valley City	95.54	92.63	(2.91)	429.93	416.84	(13.10)	-3.0%
6	6	Dickinson	98.95	93.95	(5.00)	445.28	422.78	(22.50)	-5.1%
7	7	Mandan	102.02	97.93	(4.09)	459.09	440.69	(18.40)	-4.0%
8	8	Grand Forks	104.92	107.82	2.90	472.14	485.19	13.05	2.8%
9	10	Minot	113.25	108.12	(5.13)	509.63	486.54	(23.09)	-4.5%
10	9	Grafton	111.35	110.20	(1.15)	501.08	495.90	(5.17)	-1.0%
11	11	Wahpeton	120.36	120.36	0.00	541.62	541.62	0.00	0.0%
12	12	Devils Lake	124.95	121.64	(3.31)	562.28	547.38	(14.90)	-2.6%
13	13	Jamestown	126.49	134.63	8.14	569.21	605.84	36.63	6.4%

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Williston	201.53	121.02	(80.51)	906.89	544.59	(362.30)	-39.9%
2	1	Dickinson	197.53	122.36	(75.17)	888.89	550.62	(338.27)	-38.1%
3	3	Minot	204.65	133.40	(71.25)	920.93	600.30	(320.63)	-34.8%
4	4	Devils Lake	212.06	133.53	(78.53)	954.27	600.89	(353.39)	-37.0%
5	5	Wahpeton	213.41	134.08	(79.33)	960.35	603.36	(356.99)	-37.2%
6	6	Grand Forks	213.69	139.35	(74.34)	961.61	627.08	(334.53)	-34.8%
7	7	Bismarck	223.39	142.03	(81.36)	1,005.26	639.14	(366.12)	-36.4%
8	8	Valley City	225.08	145.66	(79.42)	1,012.86	655.47	(357.39)	-35.3%
9	9	Mandan	233.94	157.17	(76.77)	1,052.73	707.27	(345.47)	-32.8%
10	10	Jamestown	236.48	161.39	(75.09)	1,064.16	726.26	(337.91)	-31.8%
11	11	Grafton	237.99	164.46	(73.53)	1,070.96	740.07	(330.89)	-30.9%
12	12	West Fargo	245.64	170.64	(75.00)	1,105.38	767.88	(337.50)	-30.5%
13	13	Fargo	296.77	221.77	(75.00)	1,335.47	997.97	(337.50)	-25.3%

2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2008 EST. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	1	Bismarck	55,532	60,389	194,765,794	56.44	80.63	39.63	142.03	0.00	318.73
2	4	Williston	12,512	12,641	27,764,345	91.80	66.68	40.17	121.02	1.93	321.60
3	3	Dickinson	16,010	16,035	38,803,897	99.37	93.95	26.88	122.36	0.00	342.56
4	2	Minot	36,567	35,419	105,934,967	78.43	108.12	30.68	133.40	0.00	350.63
5	5	West Fargo	14,940	23,708	70,814,846	62.00	91.37	32.45	170.64	9.45	365.91
6	6	Fargo	90,599	95,531	314,345,150	62.00	58.25	31.45	221.77	7.45	380.92
7	7	Valley City	6,826	6,230	10,836,373	104.07	92.63	41.59	145.66	0.00	383.95
8	8	Grand Forks	49,321	51,313	141,209,675	115.49	107.82	37.94	139.35	0.00	400.60
9	9	Mandan	16,718	18,091	40,210,208	116.81	97.93	37.77	157.17	4.39	414.07
10	10	Wahpeton	8,586	7,585	13,283,301	129.00	120.36	37.94	134.08	0.97	422.35
11	13	Devils Lake	7,222	6,708	10,880,536	128.69	121.64	58.12	133.53	0.00	441.98
12	11	Jamestown	15,527	14,630	27,437,676	109.90	134.63	43.43	161.39	0.00	449.35
13	12	Grafton	4,516	3,978	5,442,628	145.20	110.20	32.04	164.46	0.69	452.59

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
 2009 MILL LEVIES - 2010 APPROPRIATIONS
 FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000</u>	<u>2008 EST.</u>	<u>\$</u>	<u>PER CAPITA</u>	<u>STATE &</u>	<u>TAX PER</u>	<u>CITY</u>	<u>TAX PER</u>	<u>PARK</u>	<u>SCHOOL</u>	<u>TAX PER</u>	<u>TOTAL</u>	<u>TAX PER</u>	
<u>THIS</u>	<u>LAST</u>		<u>POPULATION*</u>	<u>POPULATION*</u>	<u>VALUATION</u>	<u>VALUATION</u>	<u>COUNTY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>DISTRICT</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	
<u>YEAR</u>	<u>YEAR</u>						<u>LEVY</u>		<u>LEVY</u>		<u>LEVY</u>	<u>LEVY</u>		<u>LEVY</u>	<u>CAPITA</u>	
1	1	Grafton	4,516	3,978	5,442,628	\$1,368.18	145.20	\$198.66	110.20	\$150.77	32.04	\$43.84	164.46	\$225.01	452.59	\$619.23
2	2	Valley City	6,826	6,230	10,836,373	\$1,739.39	104.07	\$181.02	92.63	\$161.12	41.59	\$72.34	145.66	\$253.36	383.95	\$667.84
3	3	Williston	12,512	12,641	27,764,345	\$2,196.37	91.80	\$201.63	66.68	\$146.45	40.17	\$88.23	121.02	\$265.81	321.60	\$706.35
4	4	Devils Lake	7,222	6,708	10,880,536	\$1,622.02	128.69	\$208.74	121.64	\$197.30	58.12	\$94.27	133.53	\$216.59	441.98	\$716.90
5	5	Wahpeton	8,586	7,585	13,283,301	\$1,751.26	129.00	\$225.91	120.36	\$210.78	37.94	\$66.44	134.08	\$234.81	422.35	\$739.64
6	7	Dickinson	16,010	16,035	38,803,897	\$2,419.95	99.37	\$240.47	93.95	\$227.35	26.88	\$65.05	122.36	\$296.11	342.56	\$828.98
7	6	Jamestown	15,527	14,630	27,437,676	\$1,875.44	109.90	\$206.11	134.63	\$252.49	43.43	\$81.45	161.39	\$302.68	449.35	\$842.73
8	8	Mandan	16,718	18,091	40,210,208	\$2,222.66	116.81	\$259.63	97.93	\$217.67	37.77	\$83.95	157.17	\$349.34	414.07	\$920.34
9	10	Bismarck	55,532	60,389	194,765,794	\$3,225.19	56.44	\$182.03	80.63	\$260.05	39.63	\$127.81	142.03	\$458.07	318.73	\$1,027.96
10	9	Minot	36,567	35,419	105,934,967	\$2,990.91	78.43	\$234.58	108.12	\$323.38	30.68	\$91.76	133.40	\$398.99	350.63	\$1,048.70
11	12	West Fargo	14,940	23,708	70,814,846	\$2,986.96	62.00	\$185.19	91.37	\$272.92	32.45	\$96.93	170.64	\$509.69	365.91	\$1,092.96
12	11	Grand Forks	49,321	51,313	141,209,675	\$2,751.93	115.49	\$317.82	107.82	\$296.71	37.94	\$104.41	139.35	\$383.48	400.60	\$1,102.42
13	13	Fargo	90,599	95,531	314,345,150	\$3,290.50	62.00	\$204.01	58.25	\$191.67	31.45	\$103.49	221.77	\$729.74	380.92	\$1,253.42

2009 vs 2008 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000</u>	<u>EST.</u>	<u>2008</u>	<u>2009</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2008</u>	<u>2009</u>	<u>MILLS</u>	<u>2008</u>	<u>2009</u>	<u>INC/(DEC)</u>
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</u>			<u>MILL LEVY</u>	<u>MILL LEVY</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	
<u>YEAR</u>	<u>YEAR</u>											<u>\$100,000</u>	<u>\$100,000</u>	<u>INC/(DEC)</u>
1	1	Bismarck	55,532	60,389	184,598,386	194,765,794	10,167,408	5.5%	400.61	318.73	(81.88)	\$1,802.75	\$1,434.29	-20.44%
2	4	Williston	12,512	12,641	23,281,558	27,764,345	4,482,787	19.3%	427.86	321.60	(106.26)	\$1,925.37	\$1,447.20	-24.84%
3	3	Dickinson	16,010	16,035	34,161,015	38,803,897	4,642,882	13.6%	424.75	342.56	(82.19)	\$1,911.38	\$1,541.52	-19.35%
4	2	Minot	36,567	35,419	96,209,103	105,934,967	9,725,864	10.1%	421.27	350.63	(70.64)	\$1,895.72	\$1,577.84	-16.77%
5	5	West Fargo	14,940	23,708	67,877,995	70,814,846	2,936,851	4.3%	441.38	365.91	(75.47)	\$1,986.21	\$1,646.60	-17.10%
6	6	Fargo	90,599	95,531	302,612,498	314,345,150	11,732,652	3.9%	455.43	380.92	(74.51)	\$2,049.44	\$1,714.14	-16.36%
7	7	Valley City	6,826	6,230	10,146,965	10,836,373	689,408	6.8%	471.67	383.95	(87.72)	\$2,122.52	\$1,727.78	-18.60%
8	8	Grand Forks	49,321	51,313	136,538,777	141,209,675	4,670,898	3.4%	472.72	400.60	(72.12)	\$2,127.24	\$1,802.70	-15.26%
9	9	Mandan	16,718	18,091	37,651,647	40,210,208	2,558,561	6.8%	497.61	414.07	(83.54)	\$2,239.25	\$1,863.32	-16.79%
10	10	Wahpeton	8,586	7,585	13,000,029	13,283,301	283,272	2.2%	502.91	422.35	(80.56)	\$2,263.10	\$1,900.58	-16.02%
11	13	Devils Lake	7,222	6,708	10,591,817	10,880,536	288,719	2.7%	521.53	441.98	(79.55)	\$2,346.89	\$1,988.91	-15.25%
12	11	Jamestown	15,527	14,630	26,117,411	27,437,676	1,320,265	5.1%	511.53	449.35	(62.18)	\$2,301.89	\$2,022.08	-12.16%
13	12	Grafton	4,516	3,978	5,378,507	5,442,628	64,121	1.2%	513.80	452.59	(61.21)	\$2,312.10	\$2,036.66	-11.91%