**2013 SENATE FINANCE AND TAXATION** 

SB 2203

### 2013 SENATE STANDING COMMITTEE MINUTES

### **Senate Finance and Taxation Committee**

Lewis and Clark Room, State Capitol

SB 2203 1/22/2013 Job Number 17493

☐ Conference Committee				
Committee Clerk Signature	Whihe			
Explanation or reason for introduction of bill/resolution:				
A BILL for an Act to amend and reenact section 11-11-53 and subsection 8 of section 57-15-06.7 of the North Dakota Century Code, relating to county property tax levies and a state matching program for county historical work; to provide an appropriation; and to provide an effective date.				
Minutes:	Testimony Attached			

Chairman Cook opened the hearing on SB 2203.

**Senator Oehlke** introduced SB 2203, and passed out testimony in support, see attachments 1-6.

Vice Chairman Campbell - This would be up to the county commissioners to decide to go from a ¼ mill to ¾ mill. That would be up to the county commissioners to decide that right?

Senator Oehlke - That's correct.

**Vice Chairman Campbell** - In your opinion how has all these county commissioners reacted in the past for the most part or the ones in your area that you would be aware of, would they be receptive to this or not?

**Senator Oehlke** - My general feeling from the few counties that I have talked directly to, if they are giving .25 now they probably wouldn't hesitate much to go to .5 because they would be even. They would get 50% reimbursement it really wouldn't cost them any more than they are doing right now to go to that .5 so I can see that pretty easily happening. The fiscal note would be in that \$600,000 range if they did that or something like that.

Vice Chairman Campbell - The .5 would have to be a decision of the county commissioners as well, right now it's currently the maximum is a quarter mill right?

**Senator Oehlke** - It's kind of like your kids coming to you for their allowance, "you know dad, I've got a lot of expenses I'm going to need \$20 a week" and you review their expenses and say "that latte you have every third day, you really don't need that, so I'll give you \$12.50" that is how counties are going to be sheparding this. That budget has to be

Senate Finance and Taxation Committee SB 2203 1/22/2013 Page 2

approved by the county and they have to be willing to put in whatever they are going to put in.

Vice Chairman Campbell - Current law right now is a quarter mill.

**Senator Oehlke** - One fourth of a mill without a 60% vote and then if the 60% right now if that was passed limits it to  $\frac{3}{4}$  of a mill.

**Merl Paaverud, State Historical Society of North Dakota** - See attached testimony 7 in support of SB 2126.

**Vice Chairman Campbell** - Would this hinder fundraisers on the idea that we don't have to support and raise local dollars because we are getting \$20,000 more from the county?

**Merl Paaverud** - We would hope it would enhance and get more people involved and more interest. People like successful things and want to be part of that. I think if they see things that are holding on and scraping by it's hard to get help. I think it would stimulate that interest and help people to realize what they have.

**Senator Burckhard** - This chart shows Burleigh and Cass Counties not having any mills toward this historical work, why would that be?

**Merl Paaverud** - It's up to them and I know we have talked a lot with Cass County they have struggled and funding is an issue, but it's up to the county to do that.

**Chairman Cook** asked for more testimony for SB 2203.

Chairman Cook closed the hearing.

### **2013 SENATE STANDING COMMITTEE MINUTES**

### **Senate Finance and Taxation Committee**

Lewis and Clark Room, State Capitol

SB 2203 1/30/2013 Job Number 18002

Conference Committee				
Committee Clerk Signature Angola Rillini Nu				
Explanation or reason for introduction of bill/resolution:				
A BILL for an Act to amend and reenact section 11-11-53 and subsection 8 of section 57-15-06.7 of the North Dakota Century Code, relating to county property tax levies and a state matching program for county historical work; to provide an appropriation; and to provide an effective date.				
Minutes: Committee Work				
Minutes: Committee Work  Chairman Cook opened discussion on SB 2203.				
Chairman Cook opened discussion on SB 2203.				
Chairman Cook opened discussion on SB 2203.  Senator Triplett - I'll move a Do Pass and re-refer to Appropriations.				

Date: 1-20-	<u> 13</u>
Roll Call Vote #:	

# 2013 SENATE STANDING COMMITTEE ROLL CALL VOTES BILL/RESOLUTION NO. 2703

Senate Finance & Taxation				Com	mittee
☐ Check here for Conference C	Committe	ее			
Legislative Council Amendment Nu	mber _				
Action Taken: 💢 Do Pass 🗌	Do Not	l Pass	☐ Amended ☐ Add	pt Amer	ndment
□ Rerefer to A	ppropria	tions	Reconsider		
Motion Made By Senator tr	ipley	H-Se	econded By Senatur	Oe	hlk
Senators	Yes	No	Senator	Yes	No
Chariman Dwight Cook	$\times$		Senator Jim Dotzenrod	Х	
Vice Chairman Tom Campbell	X		Senator Connie Triplett	X	
Senator Joe Miller	X				
Senator Dave Oehlke	X				#
Senator Randy Burckhard	ĻX			_	
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	-				1
	<u> </u>				
Total (Yes)		No	·		
Absent					
Floor Assignment Senator		ehlk	Le		
If the vote is on an amendment, brie	efly indica	ate inte	nt:		

### REPORT OF STANDING COMMITTEE

Module ID: s\_stcomrep\_17\_011

Carrier: Oehlke

SB 2203: Finance and Taxation Committee (Sen. Cook, Chairman) recommends DO PASS and BE REREFERRED to the Appropriations Committee (7 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). SB 2203 was rereferred to the Appropriations Committee.

**2013 SENATE APPROPRIATIONS** 

SB 2203

### 2013 SENATE STANDING COMMITTEE MINUTES

### **Senate Appropriations Committee**

Harvest Room, State Capitol

SB 2203 02-06-2013 Job # 18356

☐ Conference Committee				
Committee Clerk Signature	alue Elser			

### **Explanation or reason for introduction of bill/resolution:**

A BILL relating to county property tax levy and a state matching program for county historical work

Minutes:	See attached testimony

**Chairman Holmberg** called the committee to order on Wednesday, February 06, 2013 at 9:30 am in regards to SB 2203.

Senator Oehlke District 15 here to testify on 2203. In your county there is the ability for your county to provide up to a quarter of a mill for historical work. There is a sheet that I handed out, you can find your county and see what they are doing. In Ramsey County our local historical people have to prove what they need this money, they have to go there with their budget and here is our plans, would you provide with a quarter of a mill. In Ramsey County that amounts to a little over \$8,000 because 1mill is roughly \$33,000. Every county is a little bit different. What this bill would do is to the county the ability to provide up to three quarters of a mill for that same process. So, in Ramsey County for instance that would change it and add another \$16,000 in Ramsey County. Just about all of us have these folks in our various communities. One of the testimonies that I got and it was strictly email to me, but on the fourth page down. Wes Anderson sent me an email and written testimony. See Testimony attached # 1. I am only a place keeper. Wes Anderson is from the Barnes County Historical Society. Although they struggle, they have fund raisers, do everything they can to make money, what will this little bit extra do? It might make them come out in the green at the end of the year instead of the red. So, you'll notice there is an appropriation on this bill. The appropriation is \$1.2 Million and that is assuming that on these three little sheets that you have, you will notice the three columns. The first column tells the various counties and how many mills they are actually contributing to this effort at this time. The second column shows with the current dollars amount to and the third column is assuming that if they went to the full 34 of a mill, what those dollars would be. If every county did 3/4 mill, that would use up the \$1.2 Million. If the county said well you know what let's just go to the ones that haven't been more than a 1/4 Mill or haven't done anything, lets' just go to ½ Mill. In that case, the bill would be more in that half of that range. (5:44) Will they use up the \$1.2 Million in the fiscal note or in the appropriation I really doubt it. I don't see that happening because like I said, these are budgetary person processes

Senate Appropriations Committee SB 2203 02-06-13 Page 2

that counties have to go to so the Historical people have to come to the county and prove their need, show their budget, and get approval on it.

**Chairman Holmberg** In the bill it appears you have eliminated the requirement for a vote of the citizens for this additional levy, tell me about why that language is in here?

**Senator Oehlke** We did not eliminate that, right now if you want to get more than the ¾ of the mill they would still have to go to the vote of the people and it would have to be 60%. But right now if you want to get more than a ¼ of a mill, it is necessary for you to go to the vote of the people in the county and it has to get 60% approval to get more than one quarter of a mill. So let's use Adams County, for an example. The very first one on the list Adams County does ¾ of a mill; that means that somewhere along the way they did go to the vote of the people and they were able to get up to ¾ of a mill. We didn't do anything with.

**Chairman Holmberg** But you do eliminate the requirement of the vote of the people up to that? Senator Oehlke replied that's correct. **Chairman Holmberg** because, your committee is not noted for eliminating the voting of the people if I recall correctly.

Merl Paaverud Director of the State Historical Society. Testified in favor of SB 2203 and Testimony attached # 2. I want to say we support this. These are people we work with on a regular basis. They struggle, they work hard and they believe in what they're doing (10.07) and we believe in what they're doing. They hold some of the best collections of local North Dakota History anywhere and while we do the big story of North Dakota with highlights and things, these folks take care of local history. There is no way we can take of everything they do but we try to support them as much as we can with technical assistance and the Legislature has been great with the cultural heritage grants so they've taken advantage of some of those and did some things that really means a lot to them. A couple of bucks out there really go a long way. This program would really enhance their abilities to take care of their collections to new programs and do a first rate job.

**Senator Carlisle** Up in Icelandic Park the citizens did that whole thing all on their own? Right?

**Merl Paaverud** Yes they did they put up an interpretative center that's on the park and does a great job of telling the local history of that area.

**George Zink** Lake Region Museum in Devils Lake. President of the Board of the Lake Region Heritage Center Museum. (11.18) We urge the passage of this bill it will help all the small museums state wide. It will help the counties that levy the dollars because one of the provisions in the bill is to reimburse the counties up to 50% if what is levied. Counties do struggle with dollars for roads and all of their financial issues. On behalf of all the local museums you recommend passage of this bill. It's going positively affect all the museums statewide. (12.06)

**Senator Erbele** in Barnes County they had a vote of the people, 5 times in 10 years. Have you gone for the vote of the people and have been turned down?

Senate Appropriations Committee SB 2203 02-06-13 Page 3

**George Zink** replied twice. The first time we got up to 52% vote, the second time a 57% vote. When we talked about doing it the third time, in consultation with people locally and the county commission, and with the people from District 15, they suggested that we try this approach rather than a countywide 60% vote. Thought that not only would it help us, and help the counties; it is going to help everybody state wide.

**Senator Erberle** Do you know of any counties where this has been rejected too multiple times? **George Zink** replied just ours and Barnes County that I am personally aware of.

**Chairman Holmberg** Anyone else wishing to testify on 2203? We will close the hearing on 2203.

### 2013 SENATE STANDING COMMITTEE MINUTES

### **Senate Appropriations Committee**

Harvest Room, State Capitol

SB 2203 February 15, 2013 Job # 19043

Conference Committee

Committee Clerk Signature	Rose	Laning			
Explanation or reason for in	troduction of b	ill/resolution:			
A BILL relating to county p historical work	roperty tax levy	and a state	matching	program	for county
Minutes:					

**Chairman Holmberg** opened the hearing on SB 2203.

Senator Mathern said this bill permits a property tax mill levy for matching programs for historical work.

**Senator Erbele**: I feel those issues need to be left at the local level. They can take it to a vote of the people and those local areas need to have the passion for it and if they don't...

Senator Erbele moved Do Not Pass on SB 2203. Senator Carlisle seconded the motion.

**Senator Mathern**: I think this bill does involve the local folks. They don't have to do this. This is a match.

**Senator Erbele**: As I understand it, they can already do that now. There are a number of these that are at 75 mills. We're moving it up so they bypass a vote of the people.

Senator Mathern: Not the full amount, but you're right. The smaller amount they can do.

A roll call vote was taken. Yea: 10 Nay: 3 Absent: 0 Senator Erbele will carry the bill.

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

## 2013 SENATE STANDING COMMITTEE ROLL CALL VOTES

BILL/RESOLUTION NO. <u>2203</u>

Senate Appropriations			* 1 1 1 1	_ Com	mittee
☐ Check here for Conference C	Committe	ee			
Legislative Council Amendment Nur	mber _	1/	$\sim$ $\sim$		
Action Taken	20	(VC	1 Pass		
Motion Made By Esbe	le	Se	econded ByCarl	esle	
Senators	Yes	No	Senator	Yes	No
Chariman Ray Holmberg	1		Senator Tim Mathern		-1
Co-Vice Chairman Bill Bowman	1/		Senator David O'Connell	1	İ
Co-Vice Chair Tony Grindberg	V		Senator Larry Robinson		V
Senator Ralph Kilzer	./		Senator John Warner		1
Senator Karen Krebsbach	V.				
Senator Robert Erbele	1				
Senator Terry Wanzek					
Senator Ron Carlisle	1				
Senator Gary Lee					
Total (Yes)		No	3		
Absent					
Floor Assignment	rbe	le	,		
If the vote is on an amendment, brie	fly indica	te inter	nt:		

Module ID: s\_stcomrep\_29\_003

Carrier: Erbele

REPORT OF STANDING COMMITTEE
SB 2203: Appropriations Committee (Sen. Holmberg, Chairman) recommends DO NOT
PASS (10 YEAS, 3 NAYS, 0 ABSENT AND NOT VOTING). SB 2203 was placed on
the Eleventh order on the calendar.

**2013 HOUSE FINANCE AND TAXATION** 

SB 2203

### 2013 HOUSE STANDING COMMITTEE MINUTES

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

Fort Totten Room, State Capitol

SB 2203 March 12, 2013 Job #19779

Conference Committee				
Committee Clerk Signature Mary Brucker				
Explanation or reason for introduction of bill/resolution:				
A Bill relating to county property tax levies and a state matching program for county historical work.				
Minutes:  Attached testimony #1A, 1B				

Chairman Belter: Opened hearing on SB 2203.

Senator Oehlke: Introduced bill. See attached testimony #1A and 1B. Right now your county if they wish can get up to ¼ of 1 mill of what they collect as a county. The people that are responsible for that money are usually a historical group within the county. This bill would allow that county commission to give to that historical group up to ¾ of one mill. There is a \$1.2 million fiscal note which pretends every county gives ¾ of a mill to this effort because the \$1.2 million is to pay back those individual counties half of what they give. It would also pay back half of what they give if they only give ¼ of a mill or a ½ a mill. When this bill was brought before the appropriations committee they asked how this got to a policy committee without taking away the 60% vote that the county has right now to go from ¼ of a mill to ¾ of a mill. I think people across the board recognize that the historical importance of what we do and what we say and preserve is so important.

**Representative Drovdal**: This bill seems to do the same as Measure 2 where the cost is less associated with the local people because the cost is going to be picked up by the state. What do you think of that statement?

**Senator Oehlke**: The historical groups that would like to get ¾ of a mill still have to prove the need by providing a budget and going to their county commissioners which are the local control. It is not significant in terms of dollars and cents.

Representative Hatlestad: The County has to levy up to .75 mills to get a grant, correct?

**Senator Oehlke**: They would have to opt for the dollar so they would be levying it. One way or another it is coming out of their budget.

House Finance and Taxation Committee SB 2203 March 12, 2013 Page 2

**Representative Hatlestad**: According to the sheet you handed out you have a number of counties that levy nothing and collect nothing but you're giving them a grant?

**Senator Oehlke**: No. The only way they can collect anything is to levy something and provide the funding to the historical groups. If they did nothing then they would receive nothing. If they gave ¼ of a mill they would get half of that money back.

Merl Paaverud, Director of State Historical Society: We would be involved with administering the funds. We support it. We work hard with the local historical groups. They take care of a large part of our collections in the state. The local history is kept at the local level. We see that as a real asset for our kids, our educations, and letting people know what happened in their community. Now we are going to have a hub of history where people can come in and get information from a touch screen to learn about things that happened in their communities. I also want to thank you for supporting the cultural heritage grants. We give local groups in the communities grants and they can match it. We need to support these folks any way we can and we will do our part.

**Representative Froseth**: How do you handle these grants? Who makes the decisions on grant applications?

**Merl Paaverud**: That would be decided on the local level. They would have to apply by March and we would fulfill that because they met the requirements.

Representative Froseth: Your board of directors?

**Merl Paaverud**: No, we would be the administration part of it. They would submit according to that timeline and paperwork then we would match that. We wouldn't be making decisions on who gets what as that would be done on the local level.

**Representative Froseth**: When the \$1.2 million is gone is it then first come first serve?

**Merl Paaverud**: They calculate if each one of the counties did ¾ so that would be the max and that would cover everybody. We would hope that everybody would get involved. It is an incentive for a county to maybe give a ¼ when they haven't gotten any and they would actually double their money and help out their local crew.

Chairman Belter: Further testimony in support of 2203?

George Zenk, Board President of the Lake Region Heritage Center Museum: Passage of this bill is vital to the survival of our small museums statewide. These small museums across the state are the depositories and people's heritage and they struggle mightily to keep their doors open as they are all significantly underfunded. Currently, counties can levy .25 mills for historical works and this was enacted in 1957 but costs have risen exponentially since that time. This bill sets the allowable mills for historical works at .75 mills and although this is an increase it is not automatic as has been explained. Local control is still maintained by the counties as all entity's budgets that receive mill levy monies have to go before the county commission and justify our needs. If we don't need .75 mills we obviously won't get it. The other strong feature to this bill is that counties can apply and

House Finance and Taxation Committee SB 2203 March 12, 2013 Page 3

receive 50% reimbursement back from the state. Not all counties are going to levy .75 mills; some are not going to levy any. Fifty percent of the .75 mills can be returned to the county so in essence it is a tax relief to the counties. The bill increases funding to small museums, allows for local control and maintains it, it provides a small amount of tax relief for the counties, it significantly strengthens the relationship between local museums and the state historical society, it significantly strengthens tourism at the local level as all these museums in your communities are tourism destinations wherever they exist. For these reasons I ask that you support SB 2203.

**Vice Chairman Headland**: Couldn't the museums already go to the county and ask for help if they are underfunded with the current property tax the way it is?

**George Zenk**: They could but the counties are already trying to cut their mill levies and reduce taxes at the local level. We've gone to our county many times and they said the only thing they will ever give us is the .25 mills that are authorized by the 1957 law. If we wanted more than that we had to go to the vote of the public with a 60% vote which we have attempted twice. Two of the three museums that are receiving .75 Valley City went five times before they got the vote passed. How can you afford to do that and spend the money to get a mill levy passed when you don't have any money? It's virtually impossible to do; you're in a catch twenty two.

**Representative Drovdal**: I noticed McKenzie County has a .17 mill levy which raises \$4,574. I know they have a beautiful museum in conjunction with the Chamber of Commerce and the local liquor store. I know they are spending more than \$4,574 on this museum so that means that the county is helping out. Would you say that practice is uncommon?

**George Zenk**: I think it's fairly uncommon. I know Bonanzaville in Fargo gets help not from the county but from other governmental entities. I know Grand Forks gets some money from other sources. Most of the counties are not providing additional dollars. Our county cannot or will not provide additional dollars.

**Chairman Belter**: Further testimony in support to 2203? Any opposition to 2203? Any neutral testimony? If not, we will close the hearing on 2203.

### 2013 HOUSE STANDING COMMITTEE MINUTES

### House Finance and Taxation Committee

Fort Totten Room, State Capitol

SB 2203 March 13, 2013 Job #19869

	☐ Conference (	Committee		
Committee Clerk Signature	Mary Br	urler		
Minutes:		No attachments.		
Chairman Belter: This bill is about the historical society.				
Vice Chairman Headland: This was brought forward from a group from Devils Lake who had gone to the county commission and to the voters couples times to ask for it but were turned down so I don't see us overturning what the local decision was. Made a motion for a Do Not Pass.				
Representative Schmidt: Sec	conded.			
ROLL CALL VOTE: 10 YES	1 NO 3 ABSE	NT		

Representative Dockter will carry this bill.

Date:	3-13-13	
Roll C	all Vote #:	

### 

House Finance and Taxation				Comr	nittee
☐ Check here for Conference C	ommitte	e			
Legislative Council Amendment Nun	nber _				
Action Taken: Do Pass	Do Not	Pass	☐ Amended ☐ Adop	t Amen	dment
Rerefer to Ap			Reconsider		
Motion Made By Rep. Hea	idla	nd Se	econded By Rep. Sel		<u>at</u>
Representatives	Yeş	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland	\\		Rep. Steve Zaiser	AB	
Rep. Matthew Klein	$  \vee \rangle$		Rep. Jessica Haak	AB	1
Rep. David Drovdal	1		Rep. Marie Strinden		$\vee$
Rep. Glen Froseth					
Rep. Mark Owens	AB				
Rep. Patrick Hatlestad	1/,				
Rep. Wayne Trottier	1/1				
Rep. Jason Dockter					
Rep. Jim Schmidt	V				
Total (Yes)		N	0		
Absent	3				
Floor Assignment Rep > D	OCR	ter			
If the vote is on an amendment, brie	fly indica	ate inte	nt:		

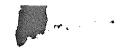
Module ID: h\_stcomrep\_44\_018
Carrier: Dockter

### REPORT OF STANDING COMMITTEE

SB 2203: Finance and Taxation Committee (Rep. Belter, Chairman) recommends DO NOT PASS (10 YEAS, 1 NAYS, 3 ABSENT AND NOT VOTING). SB 2203 was placed on the Fourteenth order on the calendar.

**2013 TESTIMONY** 

SB 2203



### Oehlke, H. Dave

bm: Wes Anderson <wes\_anderson75@hotmail.com>

Sent: Monday, January 21, 2013 8:00 PM

**To:** Oehlke, H. Dave **Subject:** FW: How's this?

Hello Sir,

Thank you for advancing this bill. It is LONG over due. So much good can come of this. I wish I could have come out tomorrow...just too short of notice I am afraid for my sake.

Barnes County got its .75 mil in 2008. It was hard-fought I am afraid but it has meant the difference between closure and keeping on. The super majority thing is a killer. So many don't understand what a mill is and worse don't care to learn I am afraid. To argue about fractions of a penny regardless the knowledge of how much good could come of it seems silly...though I know a nickle here a dime there all adds up. I look at museums and try to think perpetuity. I know with my job here that I am only a place keeper and I must do my best to hand forward our collections to someone else who will hand it on from there. Much like something in an attic, you never know when it will come in handy! Today's junk becomes tomorrow's priceless heirloom. We house more than just old stuff in our state's museums. We are keepers of stories and must tell them for generations to come. The museums in ND need help to keep going. Funding is hard to find, volunteers are hard to find. I hope this is just a temporary thing as we transition to a new generation. but for now, a little extra funding would go a long way toward keeping these places open and going. I wrote up my letter and sent it to Merl Paaverud. It is below. I hope it helps.

Wes Anderson

THS

From: wes\_anderson75@hotmail.com

To: mpaaverud@nd.gov; anielsen@bonanzaville.com

Subject: How's this?

Date: Mon, 21 Jan 2013 16:53:30 -0600

January 21, 2013

Finance and Tax Committee Members,

The Barnes County Historical Society encourages the changes in the century code proposed by SB 2203 to increase the mill allotment allowed to county historical societies for historical work to .75, eliminating the super-majority vote currently required and adding the possibility of additional funding opportunities through the State Historical Society of North Dakota.

This bill won't affect the Barnes County Historical Society in that we've already been granted .75 of a mill by the people of Barnes County in June 2008 after ten years and five previous attempts.

The 2008 vote came in the nick of time for us and took immense pressures off the shoulders of the board, staff and volunteers of the Barnes County Historical Society allowing it and the other museums in the county to better serve the community for years to come. SB 2203 would significantly help other museums in North Dakota that have tried and failed to reach the current necessary 60% super-majority vote. Speaking from personal experience there is an unclear sentiment about what the valuation of Mill means and it being confused with Millions of dollars and not the fractions of a dollar that it turns out to be. I believe this has caused the public to misunderstand the plight of the museums in ND and resulting failure of these measures to pass what would otherwise be a matter of simple majority vote.

By bypassing the current required super-majority vote and allowing duly elected county commissioners to make the decision to allow for .75 of a mill to be granted, museums across North Dakota will benefit greatly allowing them to better

care for their collections that tell the story of our great state. This is of major importance to helping grow heritage tourism as the third most important segment of ND's economy. For all too many years museums in North Dakota have been overlooked when it comes to sufficient funding for support, yet they are often the front line experience for our itors. Invaluable historical collections across the state are endangered by poor facilities and improper onditions. Visitors are leaving with a negative impression of how little regard we hold our gathered treasures that are important enough to save but not help preserve. The State Historical Society of North Dakota is an immense resource for our county and community museums. I cannot say enough good things about my experiences working with them over the past 16 years. Their involvement in this process would ensure the necessary professionalism required to best improve the conditions in these museums and quarantee the quality of final results through education and assistance.

The proposed SB 2203 makes the system more accessible to encourage Historical Work in North Dakota. I strongly believe that good things can and will come of the changes made by this bill for the future of our state's history and historical organizations.

Respectfully,

Wes Anderson Director Barnes County Historical Society 315 Central Ave N Valley City, ND 58072 701-845-0966

Box 232, Rugby, N.D. 58368



**%** 701.776.6414

prairievillagemuseum@gmail.com 🛞 www.prairievillagemuseum.com

**DATE:** Jan. 21, 2013

TO: Members of the Senate Finance and Taxation Committee

FROM: Geographical Center Historical Society

**SUBJECT:** Support for SB 2203

Dear committee members:

Please accept this letter of support for SB 2203. This bill has the power to do good things for county historical societies and museums across North Dakota.

Most county museums are struggling. Many can barely afford to open their doors, let alone properly preserve precious artifacts. Last spring I attended a collections care workshop in Cooperstown, N.D. I met museum volunteers and staff (most can't afford paid staff) from throughout the state, all wanting to improve the care they provide for artifacts, and all struggling to find the funds to do so.

In the case of Prairie Village Museum, we have 23 historic buildings, six exhibition halls and somewhere between 50,000 and 100,000 objects in our collections. We have the potential to be an outstanding regional museum, but after two decades of investing just enough to keep the doors open, we are faced with years of deferred care and documentation. Objects and buildings entrusted to us by the people of Pierce and surrounding counties since 1965 are in jeopardy.

Our historical society board is doing everything in its power to boost income - increase attendance, increase membership, increase grant funding, increase volunteerism, increase our county mill levy from .39 to .75 mills (failed in Nov. 2012 by 323 votes). We are making progress, but after two years of deficit spending, we are facing tough decisions on hours of operation, programming, and staffing.

Providing counties a way to recoup 50 percent of taxes levied for historical activities will hopefully incentivize county commissioners to levy the maximum amount (.75 mills) for historical work. On behalf of the Geographical Center Historical Society, I ask you to support this legislation.

Respectfully submitted,

Cathy Jelsing

Catherine Jelsing Executive director



Eunice Davidson (current Lake Region Heritage Board Member and former Director) David Davidson (Lake Region Heritage Maintenance Dept.)

We write this letter to you in hopes that you will see fit to pass SB 2203. Do to prior commitments, sadly we are unable to attend this hearing but wish to express how important this legislation is.

As director of Lake Region Heritage Center from January 1, 2008 till January 1, 2012, and as maintenance man (Dave Davidson) since 2008, we can only tell you it was a very gratifying but extremely frustrating experience we have had to deal with. Do to the lack of adequate funding the day to day operations and maintenance requirements were of constant concern and a threat to the institution itself.

Although big State Funded Museums experience some of the same shortfalls as County and City Museums, their very existence is not at risk. In this economic environment, donations are extremely hard to come by and threaten the very existence of the many small but vital museums. State Funded Museums may have to make cut backs in staff or planned events but will survive. Not so for the overwhelming small County or City Museums. The very structure of many of the Historical Building housing County or City Museums are being threatened daily.

Although SB 2203 will not be a silver bullet ending all financial concerns for the small museums it will go a long ways toward protecting the existence of these vital historic places. They can rely on volunteer help to carry out many of the functions, but volunteers cannot pay the heat, electric, sewer, or maintenance of these structures. Once closed it is hard to ever re-open.

The importance of these small County and City museums cannot be stressed enough. Speaking of Ramsey County which we can relate to, nowhere else can you find the deep rich history of the early Native Americans (of which I am one) or the early pioneers that made our State what it is today.

Nowhere else can you find the trials and tribulation these small towns went through for their very existence in this modern world, such as the claim jumpers in Ramsey County in the 1880's, or the history of the Minnie H paddlewheel boat that sailed our lake from 1883 till 1909 or the last execution in Cando in the 1880's. You would be hard pressed to find out about the Devils lake fire of 1884 that almost ended Devils Lake for good, or just how a fire did end Bartlett's destiny also in 1884. At one time in 1883 its population was over 1500 but today it is populated by one family.

Who would know that today's Family Foods originated in Devils Lake as Nash Finch in 1882 or other businesses? Where would our youth go to find out about their Great Great-grandparents and just what they had to endure to survive? Can a dollar sign be put on such history?

The point is that even at the State Historical Center in Bismarck or other big museums you would have to know just what you are looking for to find it, if they have it at all. These museums are the only place tourist can not only find but actually see much of our illustrated history in North Dakota.

We ask for your support with SB 2203

### 11-11-47. Tax is paid into judgment payment fund.

All taxes collected from levies made pursuant to section 11-11-46 shall be paid into a special fund to be established by the county treasurer to be known as the judgment payment fund and shall be used and disbursed only for the purpose of paying the judgment or judgments for the payment of which the levy was made. Whenever there is money in the fund, the county auditor shall draw the county auditor's warrant for the amount in the fund in favor of the judgment creditor or creditors or assigns, upon a pro rata basis, until the judgment or judgments are paid in full. Any balance remaining in the fund after the judgment or judgments shall have been paid in full shall be transferred to the county general fund upon resolution of the board of county commissioners.

### 11-11-48. Property in county not subject to seizure for judgment.

The property of a county and of persons owning property situated or liable to taxation therein shall not be subject to the lien of a judgment against the county nor to seizure or sale upon execution or other process of any court issued in connection with any such judgment.

### 11-11-49. Board may offer reward.

The board of county commissioners may offer a reward for the apprehension and conviction of each individual violating any of the provisions of chapters 12.1-21 and 12.1-23.

#### 11-11-50. Former members of armed services' room in courthouses.

The board of county commissioners shall equip and maintain adequate rooms in the courthouse for the exclusive use of former members of the armed services who served in any war in which the United States has been engaged if the county seat has a population of over ten thousand inhabitants and a memorial building has not been erected in such municipality.

### 11-11-51. Petitions to board of county commissioners - Qualifications of signers.

The signers of any petition presented to the board of county commissioners praying for the expenditure of county funds shall be qualified electors of the district affected by the petition.

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### 11-11-53. Appropriation for historical works - Authorization of tax levy - Approval of state historical society and attorney general.

1. The board of county commissioners of any county may appropriate out of the general fund of the county a sum, not exceeding five thousand dollars annually, to be paid to the historical society of the county and used for the promotion of historical work within the borders of the county, including the collection, preservation, and publication of historical material, and to disseminate historical information of the county, and in general to defray the expense of carrying on historical work in the county.

The board of county commissioners may levy a tax, not exceeding the limitation in subsection 8 of section 57-15-06.7, for the promotion of historical works within the borders of the county and in general defray the expense of carrying on historical work in the county, including the maintenance of any historical room or building, and furthering the work of the historical society of the county. The levy is in addition to any moneys appropriated from the general fund of the county for historical work as provided in subsection 1. The board of county commissioners may, by resolution, submit the question of an additional tax levy to the qualified electors of the county at the next countywide general, primary, or special election. If sixty percent of the qualified electors voting on the question approve, a tax must be levied not exceeding

- the limitation in subsection 8 of section 57-15-06.7, which tax may be expended as provided in this section.
- 3. The appropriation and levy authorized by this section may not be used to defray any expenses of a county historical society until it is incorporated under the laws of this state as a nonprofit corporation, is affiliated with and has its articles of incorporation and bylaws approved by the state historical society and the attorney general, and has contracted with the board of county commissioners in regard to the manner in which the funds received will be expended and the services to be provided. Historical societies that qualified for county funds under subsection 1 before July 1, 1965, are not required to have articles of incorporation and bylaws approved by the attorney general to receive funds under subsection 1.

#### 11-11-53.1. Donation of historical artifacts.

Any historical object or artifact given, donated, or otherwise acquired by a county historical society shall revert to the state historical society if such local society should cease to function, exist, or no longer operate, unless the donor of such object or artifact should attach other conditions to the gift or artifact. If the county historical society should terminate its operations or should find that it no longer needs a historical object or an artifact, such society may give or trade such object or artifact to any other county historical society.

### 11-11-54. Nonprofit fair corporations - Receipt of real or personal property for fair purposes.

The board of county commissioners of any county in this state which has received a gift real or personal property to be used for fair purposes is hereby authorized to transfer such property, or if the property is sold by the board of county commissioners, then to transfer the proceeds therefrom, to any nonprofit corporation in such county organized for the purpose of conducting an annual county fair. The nonprofit fair corporation upon receipt of such real or personal property shall agree to sponsor and conduct in the county an annual county fair for such number of years as may be agreed upon by the corporation and board of county commissioners.

### 11-11-55. County may agree to make improvements on private roads - Costs of improvements to constitute lien on real estate.

The board of county commissioners shall have the power to enter into agreements with private landowners for the purpose of making improvements on private roads. The board shall charge the landowner for the improvements made pursuant to such agreement, and such charges shall constitute a lien upon the real estate of the landowner in the same manner as personal property taxes are made a lien upon real estate as provided in chapter 57-22.

### 11-11-55.1. Petition or resolution for improvements - Levy of special assessments.

The board of county commissioners of any county, by resolution or upon receipt of a petition of sixty percent of the landowners in a defined area, outside of the limits of any incorporated city, may install the petitioned improvements as benefit the defined area, provide for the financing of the improvements, and levy special assessments for the payment of all or part of the improvements within the defined area. In providing for the improvements, the county shall have the authority granted to municipalities in chapters 40-22, 40-23, 40-23.1, 40-24, 40-25, 40-26, 40-27, and 40-28, and the county shall comply with the provisions of those chapters in making the improvements. Whenever action is required of city officials in those chapters, the comparable county officials shall take the action.

### 11-11-56. Comprehensive health planning by counties and county funding of areawide comprehensive health planning.

Any county may engage in comprehensive health planning and may appropriate funds to an areawide comprehensive health planning organization organized and approved under provisions of the state plan for comprehensive health planning, whether such organization be a public agency or private corporation.

#### 57-15-06.5. Tax levy for planning purposes.

The board of county commissioners, when authorized by sixty percent of the electors voting upon the question in a regular or special election called by the county commissioners, may levy a tax not exceeding the limitation in subsection 19 of section 57-15-06.7. The proceeds of a levy pursuant to this section may be used only for county planning purposes and may not be used to directly fund a regional planning council. However, proceeds of a levy pursuant to this section may be used by the levying county to enter into a contract with a regional planning council for single county planning services for the levying county.

#### 57-15-06.6. Levy authorized for regional or county corrections centers.

The board of county commissioners of each county may levy an annual tax not exceeding the limitation in subsection 19.1 of section 57-15-06.7 for the purpose of constructing, equipping, operating, and maintaining regional or county corrections centers and for the purpose of contracting services from another public or private entity.

### 57-15-06.7. Additional levies - Exceptions to tax levy limitations in counties.

The tax levy limitations specified in section 57-15-06 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the county:

- Counties supporting airports or airport authorities may levy a tax not exceeding four mills in accordance with section 2-06-15.
- 2. Counties levying an additional tax as provided in section 4-02-27.2 may levy a tax not exceeding two mills for a period of not to exceed ten years.
- 3. Repealed by S.L. 1995, ch. 61, § 14.
- 4. Counties levying a tax for extension work as provided in section 4-08-15 may levy a tax not exceeding two mills.
- 5. Counties levying a tax for extension work as provided for in section 4-08-15.1 may levy a tax not exceeding two mills.
- 6. Counties levying a tax for gopher, rabbit, and crow destruction as provided in section 4-16-02 may levy a tax not exceeding one-half of one mill.
- 7. Counties levying a tax for payment of a judgment obtained by the state or a state agency against the county in accordance with section 11-11-46 may levy a tax not exceeding one mill.
- 8. Counties levying a tax for historical works in accordance with section 11-11-53 may levy a tax not exceeding one quarter of one mill; except that if sixty percent of the qualified electors voting on the question of an increase levy as provided in section 11-11-53 shall approve a tax may be levied not exceeding three quarters of one mill.
- 9. A county levying a tax for a booster station in accordance with section 11-11-60 may levy a tax not exceeding two mills.
- 10. A county levying a tax to pay expenses of the board of county park commissioners in accordance with section 11-28-06 may levy a tax not exceeding one mill.
- 11. Repealed by S.L. 1999, ch. 154, § 2.
- 12. A county levying a tax for a county or community hospital association as provided in section 23-18-01 may levy a tax for not more than five years not exceeding eight mills in any one year or, in the alternative, for not more than fifteen years at a mill rate not exceeding five mills.
- 13. A county levying a tax for a nursing home authority in accordance with section 23-18.2-12 may levy a tax not exceeding five mills.
- 14. A county levying a tax for county roads as provided in section 24-05-01 may levy a tax not exceeding five mills if approved as provided in that section.
- 15. A county levying a tax to establish and maintain a public library service as provided in section 40-38-02 may levy a tax not exceeding four mills.
- 16. A county levying a tax to provide for career and technical education and on-the-job training services as provided in section 40-57.2-04 may levy a tax not exceeding one mill.

Summary of County Mill Levy Analysis Of Monies for Historical Work					
	Of Monies	Le rate	alysis k  allous projected amit (9) 15  6,335		
Adams	.75	6, 335	6,335		
Barnes	.75	42,292	42,292		
Benson	.0	0	14,024		
Billings	.41	2,940	5,378		
Bottineau	.21	8,129	29,034		
Bowman	.25	4,978	14,934		
Burke	.25	3,029	9,089		
Burleigh	0	0	20,992		
Cass	0	0	37,254		
Cavalier	.25	7,516	22,549		
Dickey	.25	5,912	17,737		
Divide	.20	2,714	10,181		
Dunn	.21	3,826	13,665		
Eddy	.36	2,942	6,130		
Emmons	.38	6,511	12,852		
Foster	.25	3,885	11,656		
Golden Valley	.25	1,792	5,376		
Grand Forks	.25	50,089	150,267		
Grant	.25	2,750	8,250		

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Griggs	.25	3,182	9,545
Hettinger	.31	4,505	10,899
Kidder	0	0	9,523
LaMoure	.25	5,690	17,071
Logan	.29	2,662	6,885
McHenry	0	0	20,258
Mcintosh	.25	3,171	9,515
McKenzie	.17	4,574	20,179
McLean	.25	10,483	31,448
Mercer	.23	5,735	<b>18,701</b>
Morton	.25	21,094	63,283
Mountrail	.08	3,536	33,157
Nelson	.25	4,584	13,752
Oliver	.25	2,152	6,456
Pembina	.25	10,225	30,677
Pierce	.39	6,999	13,460
Ramsey	.25	8,399	25,197
Ransom	.25	6,000	18,000
Renville	.25	3,604	10,813
Richland	.25	14,911	44,734
Rolette	.25	3,032	9,097
Sargent	.25	5,370	16,110
Sheridan	.25	2,015	6,046
Sioux	0	0	1,922
Slope	0	0	5,883
Stark	0	0	56,697
Steele	.75	16,126	16,126
Stutsman	.18	12,016	50,057
Towner	.56	8,449	11,315

Trail	.48	15,571	24,330
Walsh	.25	10,023	30,070
Ward	.24	45,505	136,516
Wells	.25	5,717	17,153
Williams	.23	17,953	58,542

The total amount at .75 mills is \$1, 257, 813

If the state of ND were to reimburse the counties at a 50% rate that amount would be 1,257,813 divided by 2 or \$628, 906. This would be a worst case scenario based on the 2011 taxable values.

Last years acutual total historical dollars from the counties was \$418,913.

If the state had reimbursed the counties at a 50% rate, that amount would have been \$209,461. This is based on the 2011 taxable value.

Senate Bill 2203

Finance and Taxation Division

Testimony by Merl Paaverud, Director

Mr Chairman and Members of the Senate Finance and Taxation Division, my name is Merl Paaverud and I am director of the State Historical Society of North Dakota. I come to the committee in support of Senate Bill 2203 which will provide a state match for county mill levies given to local Historical Societies to match the mill levy provided through local county government.

Many of our County Historical Societies are hard pressed to meet the needs of their areas. Many of the State's most precious collections are maintained by these groups. The State Historical Society already provides technical assistance and some grant funding on a competitive basis to them. This program would greatly enhance their opportunities to plan for and develop projects. It will also increase interest and participation by residents within the counties.

The State Historical will administer the program and distribute the funding as required by the bill.

This concludes my testimony. I would be glad to answer any questions you may have.

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