

MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION

SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1031

2001 HOUSE FINANCE AND TAXATION

HB 1031

2001 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1031

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date January 17, 2001

Tape Number	Side A	Side B	Meter #
1	X		59
Committee Clerk Signature <i>Jamie Stein</i>			

Minutes:

JENNIFER CLARK, LEGISLATIVE COUNCIL Appeared before the committee to explain the bill. The bill was drafted at the request of the park districts. The park districts requested that one half of their mill levies be consolidated into a general fund. They have about 88 separate mill levies and this bill is taking 40 of them and putting them in a general fund so they have more discretion in how they use them. The specific levies which will be put in the general fund include: the recreation levy, the pest control levy, insurance levy, forestry levy, a levy for facilities, handicapped programming and a levy for health insurance. The effective date provides that taxes levied in 2001 will be paid in 2002.

REP. CARLSON Asked Ms. Clark to explain what each subsection is.

REP. SCHMIDT Felt the language relating to pest control was misleading, since pest control means noxious weeds.

REP. WINRICH Asked how many park districts we have.

JENNIFER CLARK There are 222 park districts.

REP. DROVDAL If you add all of the different categories, would it be 40 mills or would it exceed 40 mills.

JENNIFER CLARK They add up to 41 mills.

REP. HERBEL Asked what the rationale was for doing this.

JENNIFER CLARK Stated there were some park district personnel people here which would talk about the rationale. Her understanding was to allow more flexibility.

STEVE NEU, DIRECTOR OF THE NORTH DAKOTA RECREATION & PARK ASSN. AND NDRPA LEGISLATIVE CHAIRMAN, Testified in support of the bill. See attached written testimony and charts showing levy limitations and general operating levies. Also submitted is a handout showing a summary of allowable mills, presently, plus the year 1999. Mr. Neu also presented amendments with his testimony.

REP. HERBEL Stated that if you have gross evaluations, under this plan, the taxes will go up, if you are capped, it is possible they may not go up.

STEVE NEU The mill levies may go down, but your dollars will go up with the evaluation. The only way it would grow right now, is by the evaluation.

REP. BRANDENBURG You stated your cap was 35 mills, a number of them are already over 35 mills, how are you going to deal with this, when you are over already?

STEVE NEU Stated they had worked with Barry Hasti on this, who has now retired. It was hard to decipher what the total group would be. We found there is a mixture of mills in several areas.

REP. BRANDENBURG Right now, all of these are separated. If you capped out on the pest fund or the forestry fund, in order for you to raise that mill, you would have to have a vote of the people, or you would pay one fund with another fund, is that what would happen.

STEVE NEU The only one that is allowed by an additional mill levy is the forestry. We could go back to the voting people and get an additional three mills, but you are locked into two right now. The pest control basically, goes away. It will go from the general fund to those other funds.

REP. DROVDAL Stated that some of the park districts were not even close to the level of general mills, to clean up the tax statements, would it be advisable to eliminate those areas, and let each district put it into their general mill at this time?

STEVE NEU Stated he would have to visit with the communities to see if they have some kind of agreement with the city to fund an airport and park property.

REP. CARLSON Stated the committee would like this information.

REP. KELSH Asked whether there were any provisions that give a park district authority to levy for flood control?

STEVE NEU Not that I am aware of in our current levy. The only thing I can think of, is a special assessment district. You would have to go through a hearing process.

CONNIE SPRYNCZYNATYK, REPRESENTING THE NORTH DAKOTA LEAGUE OF CITIES The Legislative committee discussed this issue briefly last Friday, and went on record, supporting this bill. One of the things cities can do when they go to "home rule" is to consolidate levies. Park districts cannot go to home rule. Levy consolidation turned out to be very good for the city of Bismarck. They were able to drop three mills the first year and another

Page 4

House Finance and Taxation Committee

Bill/Resolution Number HB 1031

Hearing Date January 17, 2001

two mills the second year. That is an example of what you can do. Park districts are created by votes of a city commissioner or city council. Once they are created, they have separate elective boards, and a separate mill levy authority.

With no further testimony, the hearing was closed.

COMMITTEE ACTION 1-30-01, Tape #2, Side A, Meter #5303

REP. KELSH AND REP. HERBEL Gave their update as to what their research regarding the park districts turned out. They stated they visited with Jennifer Clark of the Legislative Council and Steve Neu from the Park & Recreation Department. They felt the easiest way to accomplish what they wanted was to consolidate what they liked into one bill. Amendments from Mr. Neu were discussed by committee members.

REP. CARLSON Asked Rep. Herbel and Rep. Kelsh to check with Rep. Maragos regarding HB 1359. He also stated the bill would be held over another day for action and Steve Neu would be asked to appear to answer questions.

The committee will act on this bill another day.

COMMITTEE ACTION 1-31-01, Tape #3, Side A, Meter #1856

REP. HERBEL Reported on his research of the bill whether this bill would eliminate HB 1359.

JENNIFER CLARK, LEGISLATIVE COUNCIL Appeared before the committee to answer questions regarding some of the language and the concept of the bill.

Page 5
House Finance and Taxation Committee
Bill/Resolution Number HB 1031
Hearing Date January 17, 2001

STEVE NEU, NORTH DAKOTA PARKS & RECREATION, Appeared before the committee to answer questions regarding both HB 1031 and HB 1359.

REP. CARLSON Read a letter from Mark Johnson, Association of Counties, see attached copy of the letter.

REP. CLARK Made a motion to adopt the amendments which were submitted by Steve Neu, North Dakota Parks & Recreation Association.

REP. WINRICH Second the motion. **MOTION CARRIED BY VOICE VOTE.**

REP. DROVDAL Made a motion to amend out another section of the bill which relates to levies that are no longer being used.

REP. DROVDAL Made a motion to adopt this amendment as presented.

REP. RENNER Second the motion. **MOTION CARRIED BY VOICE VOTE.**

REP. DROVDAL Made a motion for a do pass as amended.

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

14 YES 0 NO 1 ABSENT

REP. HERDELL Was given the floor assignment.

Date: 1-31-01
Roll Call Vote #: 1

2001 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. HB 1031

House FINANCE & TAXATION Committee

☐ Subcommittee on _____
or
☐ Conference Committee

Legislative Council Amendment Number _____

Action Taken Do Pass as amended

Motion Made By Rep. Drovdal Seconded By Rep. Renner

Representatives	Yes	No	Representatives	Yes	No
CARLSON, AL, CHAIRMAN	✓		NICHOLAS, EUGENE	✓	
DROVDAL, DAVID, V-CHAIR	✓		RENNER, DENNIS	✓	
BRANDENBURG, MICHAEL	A		RENNERFELDT, EARL	✓	
CLARK, BYRON	✓		SCHMIDT, ARLO	✓	
GROSZ, MICHAEL	✓		WIKENHEISER, RAY	✓	
HERBEL, GIL	✓		WINRICH, LONNY	✓	
KELSH, SCOT	✓				
KROEBER, JOE	✓				
LLOYD, EDWARD	✓				

Total (Yes) 14 No 0

Absent 1

Floor Assignment Rep. Herbel

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

REPORT OF STANDING COMMITTEE

HB 1031: Finance and Taxation Committee (Rep. Carlson, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (14 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). HB 1031 was placed on the Sixth order on the calendar.

Page 1, line 5, after the semicolon insert "to repeal section 57-15-37 of the North Dakota Century Code, relating to a tax levy for airport purposes in park districts;"

Page 4, line 16, replace "forty" with "thirty-five"

Page 6, line 27, remove "3.", remove "Levying", and overstrike "a tax for airport purposes in accordance with section"

Page 6, line 28, overstrike "57-15-37", remove "in an amount", and overstrike "not exceeding four mills."

Page 6, line 29, after "5." insert "3.", after "levying" insert "Levying", and remove the overstrike over "~~a tax for parks and recreational facilities in accordance with~~"

Page 6, line 30, remove the overstrike over "~~section 57-15-12.3~~", after "tax" insert "in an amount", and remove the overstrike over "~~not exceeding five mills.~~"

Page 7, line 9, remove the overstrike over "~~not exceeding~~"

Page 7, line 10, remove the overstrike over "~~the limitation in subsection~~", after "5" insert "3", remove the overstrike over "~~of section 57-15-12.2~~", and remove "within the general fund levy authority of"

Page 7, line 11, remove "section 57-15-12"

Page 7, line 13, remove the overstrike over "~~The tax is to be levied, spread, and collected in the same~~"

Page 7, remove the overstrike over lines 14 through 21

Page 9, after line 28, insert:

"SECTION 12. REPEAL. Section 57-13-37 of the North Dakota Century Code is repealed."

Renumber accordingly

2001 SENATE FINANCE AND TAXATION

HB 1031

2001 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. 1031

Senate Finance and Taxation Committee

☐ Conference Committee

Hearing Date 2/20/01

Tape Number	Side A	Side B	Meter #
1	x		18.3-end
		x	0-1.8
2/28/01 - 2	x		33.2-end
		x	0-9.5
3/6/01 - 2	x		15.3-17.7
	x		35.7-48
Committee Clerk Signature <i>Lynelle H. Krapf</i>			

Minutes:

Senator Urlacher: Opened the hearing on HB 1031, relating to consolidation of property tax levy authority of park districts and to a tax levy for airport purposes in park districts.

Jennifer Clark: Legislative Council, testified neutrally. Explained amendments on the bill and went through section by section.

Senator Kroeplin: Is there, in these mill levy caps, an average as to what's being used now?

Jennifer Clark: The gentleman from Parks & Rec. has that information.

Senator Wardner: Is it 40 or 35 mills?

Jennifer Clark: In the initial version, it was 40 mills. In the engrossed version, it's 35.

Senator Christmann: Would you go through the seven items and tell us what the mill caps are now plus whatever they can adopt if it's voted on by the people?

Jennifer Clark: Parks-15, Recreation-8.5, Pest Control-1, Insurance-5, Forestry-5(2 automatic, 3 voted up), Handicap Programing-1/2, Health Insurance-1. That adds up to 36.

Senator Christmann: The 2 mills on the Forestry and the rest are things they can do without a vote of the people

Jennifer Clark: I'm sure on the 2 mills for Forestry, I can't commit to those others being automatic. Mr. Neu may have additional testimony on which of those can be voted up.

Steve Neu: Director of Parks & Recreation with Bismarek Park District, testified in support. Written testimony and handouts attached. Went through handouts.

Senator Wardner: Is there room for growth within each area?

Steve Neu: There are a few. The growth would require one of three methods: By a vote, any increased valuation in the community, or by law through the legislature.

Senator Christmann: 2 or 4 years from now, we could add these on again, then in 10 or 15 years we'll be back here grouping them all together in the general fund.

Steve Neu: I guess you can't say it won't happen.

Connie Sprynczynatyk: ND League of Cities, testified in support. When you consolidate your levies under home rule, you can actually see a reduction in levies. This could actually be a savings.

Senator Christmann: Does Mr. Neu interpret correctly that it could only be growth?

Jennifer Clark: My understanding is the state will allow them to enter the general fund where they currently are, and then to increase it, they have to go to a vote of the people if it's less then the 35. I will check with John Walstad.

Senator Kroeplin: A lot of cities that are well above the 35, the can go to the vote of the people and get it already for increases.

Jennifer Clark: That's my understanding. There is a mechanism built into existing law.

Another signed the roster in support.

Senator Urlacher: Closed the hearing. Action delayed.

Discussion held 2/28/01. Meter number 33.2-end, Tape 2, Side A & 0-9.5, Tape 2, Side B.

Jennifer Clark: Appeared to explain more and answer questions.

Discussion on amendments wanted.

Motion to amend by Senator Wardner, Seconded by Senator Stenehjem. Roll call vote taken.

All present in favor, 1 absent.

Discussion held 3/6/01. Meter number 15.3-17.7 & 35.7-48.

Senator Stenehjem: Explained amendment. The amendment appears to simply set the base line for the mill levies. The year 2000 is the base line, to go above that they have to go to the vote of the people. This way they can combine the levies, but they have to go to the vote of the people to get to the cap.

Senator Christmann would like a few minutes to read it again.

Committee came back to the bill. Meter number 35.7-48.

Senator Christmann: As I read this, it allows them to do the sum of the mills that they have and all those other ones. So they could be up to 30-some mills without a vote. Am I correct?

Jennifer Clark: In the amendment, it refers to the sum of the mills levied by the park district in the year 2000. So it is referring to how many they're levying, and then they list what they're levying for all those specific items.

Senator Christmann: Since there's no common or colon, that part about that they have to be levying them in the taxable year 2000, that just doesn't mean the first one out of the list?

Jennifer Clark: My understanding is that it would be the sum of the number of mills levied for each of those, it's a list joined by 'and'.

Senator Christmann: But all of them are included in the part about that they have to be levied in the taxable year 2000?

Jennifer Clark: That's my understanding.

John Walstad: Legislative Council, Jennifer is correct. The way the bill sits without the amendment, all of these things are lumped together and beginning in 2001, they will be able to levy up to 35 mills for these purposes. What we need to do (with amendment) is look at what they were levying for all these individual purposes in the year 2000, add them together, and wherever they're at, that becomes their base. They can levy that same number of mills in from 2001 on, but they can't jump to 35 or anywhere above what their current total is unless the voters give them the OK. Once the voters give the OK, they can go above that benchmark, but they can never exceed 35. My intent was that the amendment would accomplish that.

Senator Christmann: In the big paragraph of the amendment, if you put a colon in between the word of and mills, then it could be construed as to add these all up for them.

John Walstad: We could throw a colon in there, but I don't think it's a problem without that. That's the way we normally write a series like this.

Senator Christmann: Or we could put a colon in after the word for on the third line to break the sentence. I guess I'm just hoping that the part about having to be levied in the taxable year 2000, includes everything on this list, not just the first line.

John Walstad: That's the way I would read it, it includes all of them.

Page 5
Senate Finance and Taxation Committee
Bill/Resolution Number 1031
Hearing Date 2/20/01

AMENDMENT ACTION:

Motion made by Senator Wardner, Seconded by Senator Christmann, to move amendment 10219.0201. Voice Vote was taken. All in favor, amendment adopted.

COMMITTEE ACTION:

Motion made by Senator Wardner for a DO PASS AS AMENDED, Seconded by Senator Kroepflin. Vote was 6 yeas, 0 nays, 0 absent and not voting. Bill carrier was Senator Wardner.

Date: 2/28/01
Roll Call Vote #: 1

2001 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1031

Senate Finance and Taxation Committee

☐ Subcommittee on _____

or

☐ Conference Committee

Legislative Council Amendment Number _____

Action Taken Move To Amend (Voice Vote)

Motion Made By Wardner Seconded By Stenehjem

Senators	Yes	No	Senators	Yes	No
Senator Urlacher-Chairman	✓				
Senator Wardner-Vice Chairman	✓				
Senator Christmann	✓				
Senator Stenehjem	✓				
Senator Kroeplin	✓				
Senator Nichols					

Total (Yes) 5 No 0

Absent 1

Floor Assignment _____

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

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1031

Page 1, line 3, after the sixth comma insert "57-15-36,"

Page 4, line 3, after "57-15-12" insert "Including any additional levy approved by the electors"

Page 4, line 8, replace "facilities" with "pest control" and replace "57-15-12.3" with "4-33-11"

Page 4, line 18, remove "the" and overstrike "amount produced by a levy" and insert immediately thereafter "the sum of the number of mills levied by the park district in taxable year 2000 for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60. A park district may increase its general fund levy under this section to any number of mills approved by a majority of the electors of the park district voting on the question at a regular or special park district election, up to a maximum levy under this section"

Page 8, after line 18, Insert:

"SECTION 11. AMENDMENT. Section 57-15-36 of the North Dakota Century Code is amended and reenacted as follows:

57-15-36. Tax levy for airport purposes. In cities supporting airports for which no levy has been made by a ~~park board or other~~ taxing district within the corporate limits of such city, a levy not exceeding the limitation in subsection 18 of section 57-15-10 may be made for such purposes."

Page 9, line 29, replace "57-13-37" with "57-15-37"

Renumber accordingly

Date: 3/6/01
Roll Call Vote #: 2

2001 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1031

Senate Finance and Taxation Committee

☐ Subcommittee on _____
or
☐ Conference Committee

Legislative Council Amendment Number 10219.0201

Action Taken Move Amendment (Voice Vote)

Motion Made By Wardner Seconded By Christmann

Senators	Yes	No	Senators	Yes	No
Senator Urlacher-Chairman					
Senator Wardner-Vice Chairman					
Senator Christmann					
Senator Stenehjem					
Senator Kroeplin					
Senator Nichols					

Total (Yes) 6 No 0

Absent 0

Floor Assignment _____

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

Date: 3/6/01
Roll Call Vote #: 3

2001 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1031

Senate Finance and Taxation Committee

☐ Subcommittee on _____

or

☐ Conference Committee

Legislative Council Amendment Number _____

Action Taken DO PASS AS AMENDED

Motion Made By Wardner Seconded By Kroeplin

Senators	Yes	No	Senators	Yes	No
Senator Urlacher-Chairman	✓				
Senator Wardner-Vice Chairman	✓				
Senator Christmann	✓				
Senator Stenehjem	✓				
Senator Kroeplin	✓				
Senator Nichols	✓				

Total (Yes) 6 No 0

Absent 0

Floor Assignment Wardner

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

REPORT OF STANDING COMMITTEE

HB 1031, as engrossed: Finance and Taxation Committee (Sen. Urlacher, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). Engrossed HB 1031 was placed on the Sixth order on the calendar.

Page 1, line 3, after the sixth comma insert "57-15-36,"

Page 4, line 3, after "57-15-12" insert "including any additional levy approved by the electors"

Page 4, line 8, replace "facilities" with "pest control" and replace "57-15-12.3" with "4-33-11"

Page 4, line 18, remove "the" and overstrike "amount produced by a levy" and insert immediately thereafter "the sum of the number of mills levied by the park district in taxable year 2000 for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60. A park district may increase its general fund levy under this section to any number of mills approved by a majority of the electors of the park district voting on the question at a regular or special park district election, up to a maximum levy under this section"

Page 8, after line 18, insert:

"SECTION 11. AMENDMENT. Section 57-15-36 of the North Dakota Century Code is amended and reenacted as follows:

57-15-36. Tax levy for airport purposes. In cities supporting airports for which no levy has been made by a ~~park board or other~~ taxing district within the corporate limits of such city, a levy not exceeding the limitation in subsection 18 of section 57-15-10 may be made for such purposes."

Page 9, line 29, replace "57-13-37" with "57-15-37"

Renumber accordingly

2001 TESTIMONY

HB 1031



NORTH DAKOTA RECREATION & PARK ASSOCIATION

Steve New - HB 1031

January 16, 2001

Representative Al Carlson, Chairman
House Finance and Taxation Committee
State Capital
Bismarck, ND 58505-0360

Chairman Carlson and Committee Members:

On behalf of the North Dakota Recreation and Parks Association, as Legislative Chair, I am providing written comments to discuss with you possible legislation to consolidate certain mill levies for 222 park districts throughout North Dakota.

Upon reviewing the current available mill levies (attachment 1), we found more than 88 possible mills, both restricted and unrestricted for general political subdivisions and specific to park district operations. With this review, we divided the mills into five basic operating groups. These groups are General Operating, Bonds, Personnel, Judgments, and Others (attachment 2). Our reasoning for the breakdown was to not only review all the mills, but to review the use, usefulness, impacts, and benefits of each available mill levy. We also note that there are recreation and forestry levies allowed to cities and recreation levies allowed to school districts. They are not being affected in this conversation. We are also not affecting county park levies or proposing any tax increase in this legislature.

Our thoughts for a consolidation scenario are as follows:

1. General Operating

<u>Levy #</u>	<u>Description</u>	<u>Mills</u>
1701, 1702	Parks	15.0
1706	Recreation	8.5
1712	Pest Control	1.0
1713	Insurance	5.0
1717	Forestry	5.0
1719	Facilities	5.0
1720	Handicapped Programming	.5
1721	Health Insurance	<u>1.0</u>
		41 Total Mills

A total of 41 mills could be established for a general park district operations fund

In reviewing the 11 large communities in North Dakota, we found that the average levy was 29.1 mills with this scenario (attachment 3). With that in mind, there would be room to grow to the ceiling over a period of time and provide operating flexibility for the individual districts. A full summary of all park district levies is provided (attachment 4)

The summary for other mill groupings provides the rationale for the separation from the general operating fund.

2. Bonds

Levy #1704 Development Bonds: General obligation bonds for facility or park development requiring a 60% voter approval would remain separate as a community option.

Levy #1705 Special Assessments: Although park districts can create their own improvement districts for water, sewer, streets, parking lots, sidewalks, etc., specials are also levied against adjacent park property by cities and counties for necessary infrastructure development and improvements.

3. Personnel

Levy #1709 Employee Pension: Provides full-time staff a pension program

Levy #1710 Social Security: To remain separate since it is contingent upon total payroll and federal law.

4. Judgments

Levies #1715, 1715, 1716 Injury Judgments, Injury Judgment Claims: Principal and interest on bonds issued for claim payments would remain separate due to the nature of legal action that may be awarded against the district and the amount is unknown until such action may take place.

5. Others (General Political Subdivision Allowances)

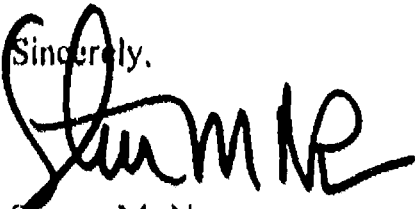
Levy #1707	Municipal Airport Levy	4.0 mills
Levy #1708	Airport Authority	4.0 mills
Levy #1711	Railroad Purposes	4.0 mills

This category of other mills could be deleted from the park district mill levies and reduce the total allowable mills by 12 since there is no real use or relevance to park districts. We did find however, that two park districts (Kenmare and Rugby) are levying for airport purposes (one each with levy 1707 and 1708). No district is levying for railroad purposes.

The House Bill 1031 does maintain levies 1707 and 1708, but drops levy 1711 from Park District authority.

On behalf of NDRPA, I thank you for your time and interest in the mill levy consolidation possibility, and I provide you with one amendment to the bill.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven M. Neu". The signature is stylized with a large, looped "S" and a trailing "NE" at the end.

Steven M. Neu
NDRPA Legislative Chair
Director of Parks and Recreation
Bismarck Park District

1700 - City Park District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1701	General	4.00 Mills	N.D.C.C. § 57-15-12(1)	General purposes. See N.D.C.C. §§ 40-49-04, 40-49-06.
1702	General Additional	11.00 Mills	N.D.C.C. § 57-15-12(3)	Upon vote of qualified electors. Total levy, including the additional levy, cannot exceed 15.00 mills.
	Interim Fund	75% of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements.
1704	Interest and Principal Payments on Bonds Issued for Park Development	None	N.D.C.C. § 21-03-15	(x) N.D.C.C. § 57-15-12(1)
1705	Special Assessment on Park Property	None	N.D.C.C. §§ 40-23-07; 57-15-41, 21-03-07(10)	(x)
1706	Public Recreation System	2.50 Mills, or 8.50 Mills when approved by voters	N.D.C.C. §§ 40-55-08; 40-55-09; 57-15-12.2(2)	(x) Upon vote of electors.
1707	Airport	4.00 Mills	N.D.C.C. §§ 2-02-07; 57-15-37; 57-15-12.2(4)	(x) In park districts supporting an airport where no tax levy for airport has been made by other taxing districts.
1708	Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 2-06-14, 57-15-06.7	(x) Levy based upon amount certified by the airport authority.
1709	Employees' Pension	Determined by Statutory Ratio	N.D.C.C. §§ 40-49-22; 57-15-12.2(1)	(x)
1710	Old Age and Survivors Insurance and Federal Social Security	30.00 Mills	N.D.C.C. §§ 52-09-08(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10.
1711	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1712	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60% of voters voting on the question of reimbursing general fund for expenditures for Plant Pest Control.
1713	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x)
1714	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)

Levy Limitations

1700 - City Park District (Continued)

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1715	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1716	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1717	Forestry Purposes	2.00 Mills	N.D.C.C. §§ 57-15-12.1; 57-15-12.2(3)	(x) By Board action, additional 3.00 mills upon approval of majority of voters - service charge alternative upon approval of majority voters
1718	(Reserved for Future Use)			
1719	Parks & Recreational Facilities	5.00 Mills	N.D.C.C. §§ 57-15-12.2(5); 57-15-12.3	(x) Levied by Board action. To discontinue, it must be submitted to qualified electors. If electors vote to discontinue levy, it may not again be levied without majority vote
1720	Programs & Activities for Handicapped Persons	.50 Mill	N.D.C.C. § 57-15-60	(x) Levy may be imposed or removed by majority of qualified voters
1721	Park District Employee Health Care	1.00 Mill	N.D.C.C. §§ 40-49-12(13); 57-15-12.2(6)	(x)

Attachment 2

Attachment 2

General Operating

<u>Levy No.</u>	<u>Description</u>	<u>Maximum Levy</u>	<u>NDCC</u>
1701	General Parks	4	57.15.12(1)
1702 (by vote)	General Parks Additional	11	57.15.12(3)
1706	Recreation	2.5	57.15.12 (2)
(by vote)	Recreation	6	
1712 (by vote)	Pest Control	1	57.15.28.1(1)
1713	Insurance	5	57.15.28.1(2)
1717	Forestry	2	57.15.12.1
1717 (by vote)	Forestry	3	57.15.12.3
1719	Facilities	5	57.15.12.3
1720 (by vote)	Handicapped Program	.5	57.15.60
1721	Heath Insurance	1	57.15.12.2(6)
	Total Mills Allowed:	41	

Bonds

<u>Levy No.</u>	<u>Description</u>	<u>Maximum Levy</u>	<u>NDCC</u>
1704	Development Bonds	none	21.3.15
1705	Special Assessments	none	57.15.41
			21.03.07(10)
	Total Mills Allowed:	unrestricted	

Personnel

<u>Levy No.</u>	<u>Description</u>	<u>Maximum Levy</u>	<u>NDCC</u>
1709	Employee Pension	% ratio	57.15.12.2(1)
1710	Social Security	30	57.15.28.1(5)
	Total Mills Allowed:	30+	

Judgments

<u>Levy No.</u>	<u>Description</u>	<u>Maximum Levy</u>	<u>NDCC</u>
1714	Judgment for Injury Claim	5	57.15.28.1(3)
1715	Judgment for Injury Claim	none	32.12.1.12
1716	Interest and Principal on Judgment	none	32.12.1.14
	Total Mills Allowed:	5++	

Others

<u>Levy No.</u>	<u>Description</u>	<u>Maximum Levy</u>	<u>NDCC</u>
1707	Airport Operations	4	57.15.12.2(2)
1708	Municipal/Regional Airport	4	57.15.06.7
1711	Railroad Purposes	4	57.15.28.1(4)
	Total Mills Allowed:	12	

Summary

<u>Description</u>	<u>Total Mills Allowed</u>
General Operating	41
Bonds	unrestricted
Personnel	30+
Judgments	5++
Others	12
Total Mills Allowed:	88+

County	Dist Name	Mills Levied in 1999														Total
		Park District Fund Numbers														
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721		
Adams	Heltinger	29.29														31.42
Adams	Reeder	14.55														14.55
Barnes	Kathryn	4.07														4.07
Barnes	Lichtville	8.89														8.89
Barnes	Nome	4.00														4.00
Barnes	Sanborn	4.65														4.65
Barnes	Valley City	14.82		1.00	3.35			2.55	3.49	1.20	2.02	5.04		1.01		34.48
Benson	Esmond	8.21														8.21
Benson	Leeds	16.04														16.04
Benson	Maddock	15.89														15.89
Benson	Minnewaukan	17.58														17.58
Benson	Oberon	9.03														9.03
Benson	York	5.03														5.03
Bottineau	Bottineau	15.00		2.01				0.67	1.62							20.33
Bottineau	Lansford	4.44														4.44
Bottineau	Maxbass	4.00														4.00
Bottineau	Souris	4.00														4.00
Bottineau	Westhope	15.00		4.00												19.00
Bottineau	Willow City	4.00														4.00
Bowman	Bowman	14.32							3.76			1.04		5.40		24.52
Bowman	Flame	8.27										5.00				8.27
Bowman	Scranton	6.74														6.74
Burke	Bowbells	11.48							1.11							11.74
Burke	Columbus	15.55							11.15							12.59
Burke	Lignite	5.57							0.78							26.70
Burke	Portal	4.88														6.35
Burke	Powers Lake	9.42														4.88
Burleigh	Bismarck	14.35		8.03	3.95			0.82	2.47	0.86	1.01	5.01		1.00		9.42
Burleigh	Lincoln	4.03			2.52				0.33	0.78	0.57					37.50
Burleigh	South Witton	12.03		9.02												8.23
Cass	Argusville	4.00		5.93						0.58						21.05
Cass	Arthur	4.00										3.45				13.96
Cass	Brianwood	7.44										2.16				6.16
Cass	Buffalo	14.53														7.44
Cass	Casselton	19.23		1.84					1.46		0.23	4.54				14.53
Cass	Davenport	4.00														27.10
																4.00

County	Dist Name	Mills Levied In 1999														Total
		Park District Fund Numbers														
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721		
Cass	Enderlin	16.51		0.74											20.29	
Cass	Fargo	12.60		7.02	4.99			0.61	1.67	0.42	1.80	3.19		0.77	33.07	
Cass	Gardner	11.65													11.65	
Cass	Grandin	4.00													4.00	
Cass	Harwood	2.66		1.49								2.63			6.78	
Cass	Horace	4.00													4.00	
Cass	Hunter	7.00													7.00	
Cass	Kindred	13.28		3.30	2.21				2.83	2.28		4.41			11.69	
Cass	Mapleton	4.17			2.50				0.39						28.31	
Cass	Page	4.14		9.35											7.06	
Cass	West Fargo	16.42		4.44					1.51			4.88		0.98	13.49	
Cavalier	Calvin	1.01													28.23	
Cavalier	Langdon	11.02		0.03								2.14			1.01	
Cavalier	Milton	4.54													13.19	
Cavalier	Munich	13.11													4.54	
Cavalier	Series	6.62													13.11	
Cavalier	Wales	7.82													6.62	
Dickey	Ellendale	26.74		13.87					2.25	2.08	2.04	5.09			7.82	
Dickey	Fullerton	15.00													52.07	
Dickey	Oakes	13.84		1.11					1.22	0.72	1.11	3.06			15.00	
Divide	Crosby	17.73		8.89	6.26				1.14						21.06	
Divide	Noonan	9.24													34.02	
Dunn	Dunn Center	5.47													9.24	
Dunn	Halfday	4.37													5.47	
Dunn	Killdeer	18.29							0.30						4.67	
Eddy	New Rockford	23.81													18.29	
Eddy	Sheyenne	12.68							2.88	1.21	2.00	5.00			34.90	
Emmons	Braddock	4.02													12.68	
Emmons	Hague	2.55													4.02	
Emmons	Hazleton	4.69													2.55	
Emmons	Linton	16.64										4.89			4.69	
Emmons	Strasburg	5.95													21.53	
Foster	Carrington	15.84		5.11	5.69										5.95	
Golden Valley	Beach	21.45							1.86						31.98	
Golden Valley	Galva	7.81													23.31	
Grand Forks	Emerado	5.57							1.09	2.04					7.81	
															8.70	

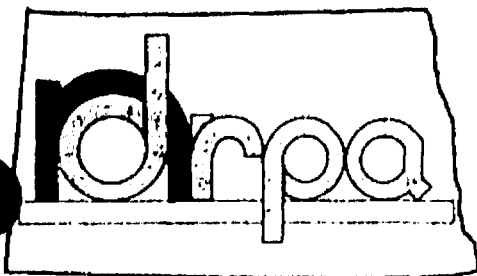
		Mills Levied in 1999															
		Park District Fund Numbers															
County	Dist Name	1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721	Total		
Grand Forks	Grand Forks	13.47	1.31	2.05	4.76				3.29		5.59	4.38		1.00	35.85		
Grand Forks	Larimore	16.22			2.55				3.80						22.57		
Grand Forks	Manvel	4.02													4.02		
Grand Forks	Northwood	14.47							1.52		5.03				20.99		
Grand Forks	Reynolds	5.09													5.09		
Grand Forks	Thompson	3.90													3.90		
Grant	Carson	11.60													11.60		
Grant	Elgin	20.63													20.63		
Grant	New Leipzig	6.68													6.68		
Griggs	Binford	5.60													5.60		
Griggs	Cooperstown	21.71													21.71		
Griggs	Hannaford	7.12													7.12		
Hettinger	Mott	38.86			9.62										48.48		
Hettinger	New England	45.48			12.74										58.22		
Hettinger	Regent	15.02		21.54											36.56		
Kidder	Dawson	4.59													4.59		
Kidder	Steele	20.00													20.00		
LaMoure	Dickey	6.64													6.64		
LaMoure	Edgeley	16.51							3.81						20.32		
LaMoure	Jud	15.00													15.00		
LaMoure	Kulm	16.94													16.94		
LaMoure	LaMoure	21.20							1.49						22.69		
LaMoure	Marion	4.60													4.60		
Logan	Gackle	22.02							1.18	0.81					24.01		
Logan	Napoleon	19.56							1.29						20.85		
McHenry	Anamoose	10.32							1.17						11.49		
McHenry	Drake	10.29													10.29		
McHenry	Velva	16.96			3.90				4.52			4.52			29.90		
McIntosh	Ashley	22.21							2.36		1.99	1.99			28.55		
McIntosh	Wishak	15.69		5.11	3.88				3.52						28.20		
McKenzie	Alexander	7.67													7.67		
McKenzie	Armstrong	4.47													4.47		
McKenzie	Watford City	19.48			11.05			1.12	3.74		2.23	5.57		1.07	44.26		
McLean	Garrison	20.98													20.98		
McLean	Max	6.13													6.13		
McLean	Riverdale	15.00													15.00		

County	Dist Name	Mills Levied in 1969													Total
		Park District Fund Numbers													
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721	
McLean	Turtle Lake	14.48													14.48
McLean	Underwood	20.86													30.48
McLean	Washburn	14.89			4.38				1.53	2.75		5.34			23.25
McLean	Willon			9.02					1.99		1.99				21.05
Mercer	Beulah	10.56		2.08	2.50			1.04	2.08		2.10	5.04	1.00		26.40
Mercer	Hazen	7.74		0.40				1.51	3.02			4.43	0.97		18.07
Mercer	Stanton	11.90													11.90
Mercer	Zap	25.94													25.94
Morton	Flasher	20.19													20.19
Morton	Glen Ullin	14.61													14.61
Morton	Hebron	29.08							6.32			5.06			40.46
Morton	Mandan	21.34		9.42	4.20			0.70	3.27	1.03		5.71	0.97		46.64
Morton	New Salem	15.42													15.42
Mountain	New Town	8.18							1.64			4.09			13.91
Mountain	Parshall	18.58		1.66					1.83						22.07
Mountain	Plaza	4.82													4.82
Mountain	Stanley	17.70		0.39					2.75						20.84
Nelson	Aneta	4.69		4.04								4.34			13.07
Nelson	Lakota	24.85													24.85
Nelson	McVie	20.90		16.49						5.29	2.12	5.29			50.09
Nelson	Michigan	16.93													16.93
Nelson	Petersburg	6.74													6.74
Nelson	Tolna	5.51													5.51
Oliver	Center	6.45													6.45
Pembina	Cavalier	8.00													8.00
Pembina	Crystal	4.40			2.75										7.15
Pembina	Drayton	14.40			2.34										16.74
Pembina	Neché	11.00		2.54	2.50				0.72			5.00			21.76
Pembina	St Thomas	7.69													7.69
Pembina	Waltham	11.00													11.00
Pierce	Rugby	6.80		2.22			7.85			1.11	0.63	3.17			21.88
Ramsey	Devils Lake	16.93	7.29	5.00	5.35			0.82	2.66	1.03	2.00	5.00	0.47	1.00	47.55
Ramsey	Edmore	6.35													6.35
Ransom	Endorfin	16.51		0.74								3.04			20.29
Ransom	Lisbon	9.49							3.27		1.90	3.95			18.69
Renville	Glenburn	5.65													5.65

County	Dist Name	Mills Levied in 1959												Total
		1701	1702	1703	1704	1705	1706	1707	1708	1709	1710	1711	1712	
Renoville	McHale	24.84												24.84
Renoville	Sherwood	5.99										4.76		10.75
Richland	Abercrombie	3.15												3.15
Richland	Christine	4.00												4.00
Richland	Colfax	4.00				6.77								10.77
Richland	Dwight	5.68												5.68
Richland	Farmington	4.88					2.00							7.38
Richland	Georgetown	5.79												5.79
Richland	Hankinson	11.18				0.00					1.00			13.27
Richland	Ludgerwood	14.87												14.87
Richland	Mantador	4.50												4.50
Richland	Mooreton	4.00				5.83								9.83
Richland	Wahpeton	13.53					9.70			1.00	3.08	1.00	1.00	36.46
Richland	Walcott	4.00												4.00
Richland	Wyndmere	4.77										1.00		6.77
Rollette	Dunseith	6.07												6.07
Rollette	Rollette	18.67												18.67
Rollette	Relia	7.70										6.85		14.55
Sargent	Cayuga	6.06												6.06
Sargent	Forman	9.19									2.37	5.00		16.56
Sargent	Gardner	11.54				8.44					0.63	7.11		29.88
Sargent	Minor	15.49									1.49	4.34		21.32
Sargent	Roland	5.73												5.73
Sargent	Goodrich	8.85									6.94	5.60		21.39
Sargent	McCluskey	26.62												26.62
Sargent	Marion	6.17												6.17
Sargent	Reifield	12.65				1.89	6.80			0.89	3.75	5.00		23.79
Sargent	Dickinson	13.05									2.67	4.79	0.00	34.10
Sargent	Clatskanie	9.85												9.85
Sargent	Richerton	13.66												13.66
Sargent	South Fork	6.55												6.55
Sargent	Taylor	6.83												6.83
Sargent	Tracy	35.00									7.00	4.96		47.96
Sargent	Wagon	9.05									1.00			10.05
Sargent	Jameson	21.17				3.67	4.40			0.00	2.10	5.00	1.00	42.28
Sargent	Kossuth	5.03												5.03

County	Post Name	Mills Levied in 1999									
		1701	1704	1705	1706	1707	1708	1709	1710	1711	Total
Subsman	Medina	11.50									11.50
Subsman	Streeter	9.50									9.50
Youner	Gando	21.49		3.26	2.50				6.53		37.29
Youner	Series	6.62									6.62
Trail	Buxton	15.00									15.00
Trail	Clifford	3.01									3.01
Trail	Galesburg	5.49									5.49
Trail	Grandin	4.00									4.00
Trail	Hatten	7.08		3.71				2.15			14.64
Trail	Helfman	15.96						2.03			17.90
Trail	Maryville	15.00						8.50			24.84
Trail	Portland	12.43						5.00			19.05
Trail	Reynolds	5.09									5.09
Walsh	Adams	6.22									6.22
Walsh	Edenburg	8.71		4.13							12.84
Walsh	Farmdale	4.17									4.17
Walsh	Feroville	5.26									5.26
Walsh	Forest River	8.72									8.72
Walsh	Grafton	16.29		0.36	5.72		2.00		1.88	1.12	31.23
Walsh	Hecple	6.86									6.86
Walsh	Larkin	6.15									6.15
Walsh	Minto	16.98							0.85		17.83
Walsh	Park River	21.84									21.84
Walsh	Pisack	5.40									5.40
Ward	Reithold	2.68									2.68
Ward	Carpio	2.58									2.58
Ward	Des Lacs	2.94									2.94
Ward	Dennybrook	6.24									6.24
Ward	Kennmare	9.52			2.76						19.29
Ward	Maakot	5.40									5.40
Ward	Mirrol	17.88		1.30					1.95	2.60	26.27
Ward	Pyder	4.28									4.28
Wells	Bowerton	9.60									9.60
Wells	Fessenden	20.15									20.15
Wells	Harvey	17.52									17.52
Wells	Hurdfield	9.31									9.31

		Mills Levied in 1999														
		Park District Fund Numbers														
County	District Name	1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721	Total	
DeKalb	Sykesville	6.03													6.03	
Williams	Gretna	21.15							1.99						23.14	
Williams	Ray	15.30		2.41					2.41						20.12	
Williams	Yoga	22.09		23.03					3.98		2.01	5.01			56.18	
Williams	Widdowson	15.82													15.82	
Williams	Williston	19.13		3.97				1.37	2.14	2.21	1.56	5.40		0.98	37.16	
	Count	221		47	29	1	1	14	66	2	27	54	1	18	222	
Fund	Fund Name															
1701	General															
1702	General-Additional															
1704	IRP on Bonds Issued for Park Development															
1705	Special Assessment on Park Property															
1706	Public Recreation System															
1707	Airport															
1708	Municipal or Regional Airport															
1709	Employees' Pension															
1710	GA/S/S Social Security & Employee Retirement															
1711	Railroad Purposes															
1712	Plant Pest Control															
1713	Insurance Reserve															
1714	Judgment for Injury Claim															
1715	Compromise of Judgment for Injury Claim															
1716	IRP on Bonds to Pay Comp. of Injury Claim															
1717	Forestry Purposes															
1719	Parks & Recreational Facilities															
1720	Programs & Activities for Handicapped Persons															
1721	Park District Employee Health Care															



NORTH DAKOTA RECREATION & PARK ASSOCIATION

Proposed Amendments to HB 1031

page 7, line 6, section 9 – amendment section 57-15-12.3

remove entire section from bill to let stand current as NDCC 57-15-12.3. a separate fund for parks and recreation facilities

page 1, line 3, remove 57-15-12.3 from title

page 6, line 29-30, subsection 5

~~A park district levying a tax for parks and recreation facilities in accordance with section 57-15-12.3 may levy a tax not exceeding five mills.~~

Replace as, page 6, line 29-30 (by removing strike and renumbering to subsection 4)

A park district levying a tax for parks and recreation facilities in accordance with section 57-15-12.3 may levy a tax not exceeding five mills.

page 4, line 16 replace forty with thirty-five

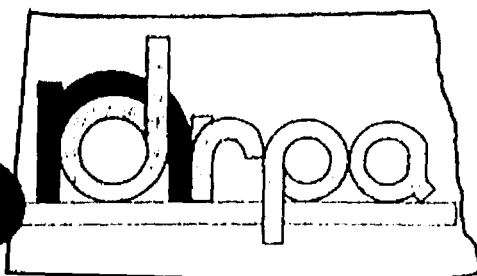
Agreed to amendment on January 30, 2001 for replacement of HB 1359

page 7, line 1-3 subsection 6

~~6. A park district levying a tax for a comprehensive health care program for district employees in accordance with section 40-49-12 may levy a tax not exceeding one mill.~~

Replace as page 6, line 1-3 (by removing overstrike and renumbering to subsection 5)

5. A park district levying a tax for a comprehensive health care program for district employees in accordance with section 40-49-12 may levy a tax not to exceed one two mills.



Steve Neu
amend

NORTH DAKOTA RECREATION & PARK ASSOCIATION

Proposed Amendment to HB 1031

7
page 7, line 6, section 9 - amendment section 57-15-12.3

remove entire section from bill to let stand current as NDCC 57-15-12.3. a separate fund for parks and recreation facilities

→
page 1, line 3, remove 57-15-12.3 from title

page 6, line 29-30, subsection 5

~~A park district levying a tax for parks and recreation facilities in accordance with section 57-15-12.3 may levy a tax not exceeding five mills.~~

Replace as, page 6, line 29-30 (by removing strike and renumbering to subsection 4)

A park district levying a tax for parks and recreation facilities in accordance with section 57-15-12.3 may levy a tax not exceeding five mills.

replaces
P. 4. 40-35 miles
Line 16

NOTES CONCERNING CONSOLIDATED LEVIES -- RE: HB1031

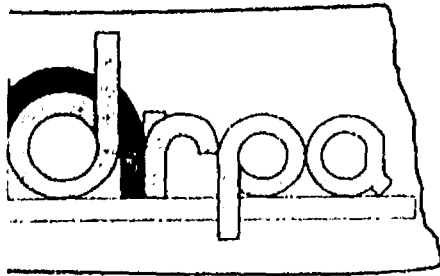
Mr. Chairman, you have requested comments regarding our Association's view of the proposal before your committee to consolidate park district property tax levies. Historically, we have supported levy consolidation as a tool to give local officials better control of their own budgets and to allow for a more honest approach to property taxation.

Every Legislative Session, individual counties, cities, and park districts, along with their Association's, come before the Legislature with requests for specific mill levy changes, and other groups propose new special levies for specific purposes. This is largely the result of a system requiring the management of 67 separate county levies, 68 city levies, and 21 park district levies; a system that is complex for officials and extremely confusing to the taxpayer.

This multitude of levies has been created incrementally over the last 100 years, and some of the levies have long since lost their purpose or priority, while other issues of more immediate importance have no funding mechanism at all. The consolidation of as many levies as possible into one, would relieve much of this complexity and confusion.

That stated, it must be noted that the other political subdivisions are a bit apprehensive of the piecemeal approach of addressing this issue for only one type of governing body. A more overall examination, and ultimately a recommendation for levy consolidation at all levels of local government may be a more comprehensive approach to this issue.

Suggest a possible interim Study
I hope this clearly conveys our Association's thoughts on this issue.



NORTH DAKOTA RECREATION & PARK ASSOCIATION

February 20, 2001

Senator Herb Urlacher
Senate Finance and Taxation Committee
State Capitol
Bismarck, ND 58505-0360

Chairman Urlacher and Committee Members:

On behalf of the North Dakota Recreation and Parks Association, as Legislative Chair, I am providing written comments to discuss with you HB1031 that consolidates certain mill levies for 222 park districts throughout North Dakota. This legislation is brought forward by the Advisory Commission on Intergovernmental Relations (ACIR), Legislative Council and North Dakota Recreation and Parks Association (NDRPA).

Upon reviewing the current available mill levies (attachment 1), we found more than 88 possible mills, both restricted and unrestricted, generally for political subdivisions and specific to park district operations. We divided the mills into six basic operating groups. These groups are General Operating, Construction, Bonds, Personnel, Judgments, and Others (attachment 2). Our reasoning for the breakdown was to not only review all the mills, but to review the use, efficiencies, impacts, and benefits of each available mill levy. We also note that there are recreation and forestry levies allowed to cities and recreation levies allowed to school districts. They are not being affected in this conversation. We are also not affecting county park levies or proposing any tax increase in this legislature.

Our consolidation scenario as passed by the House is as follows:

I. General Operating

<u>Levy #</u>	<u>Description</u>	<u>Mills</u>
1701, 1702	Parks	15.0
1706	Recreation	8.5
1712	Pest Control	1.0
1713	Insurance	5.0
1717	Forestry	5.0
1720	Handicapped Programming	.5
1721	Health Insurance	<u>1.0</u>

36 Total Mills

In reviewing the 11 large communities in North Dakota, we found that the average was 24.5 mills with this scenario (attachment 3) With that in mind, there would be room to grow to the ceiling over a period of time and provide operating flexibility for the individual districts. A full summary of all park district levies is provided (attachment 4).

The summary for other mill groupings provides the rational for the separation from the general operating fund

2. Construction

Levy #1719 Construction, Acquisition, Renovation Provides for a specific mill levy for construction acquisition and renovation of park facilities

3. Bonds

Levy #1704 Development Bonds General obligation bonds for facility or park development requiring a 60% voter approval would remain separate as a community option.

Levy #1705 Special Assessments Although park districts can create their own improvement districts for water, sewer, streets, parking lots, sidewalks, etc., specials are also levied against adjacent park property by cities and counties for necessary infrastructure development and improvements.

4. Personnel

Levy #1709 Employee Pension Provides full-time staff a pension program.

Levy #1710 Social Security To remain separate since it is contingent upon total payroll and federal law.

5. Judgments

Levies #1714, 1715, 1716 Injury Judgments, Injury Judgment Claims Principal and interest on bonds issued for claim payments would remain separate due to the nature of legal action that may be awarded against the district and the amount is unknown until such action may take place.

6. Others (General Political Subdivision Allowances)

Levy #1707	Municipal Airport Levy	4.0 mills
Levy #1708	Airport Authority	4.0 mills
Levy #1711	Railroad Purposes	4.0 mills

This category of other mills has been deleted from the park district mill levies as amended by the House in HB 1031 and will reduce the total allowable mills by 12 since there is no real use or relevance to park districts. We did find however, that two park districts (Kenmare and Rugby) are levying for airport purposes (one each with levy 1707 and 1708). No district is levying for railroad purposes. Each of these communities can transfer the levy to the city ledger where it is more appropriate since the city manages and owns the airports and appoints the airport authority.

On behalf of NDRPA, I thank you for your time and interest in the mill levy consolidation and stand for any questions you may have.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven M. Neu". The signature is fluid and cursive, with a large initial "S" and "M".

Steven M. Neu
NDRPA Legislative Chair
Director of Parks and Recreation
Bismarck Parks and Recreation District

1700 - City Park District

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1701	General	4.00 Mills	N.D.C.C. § 57-15-12(1)	General purposes. See N.D.C.C. §§ 40-49-04; 40-49-06
1702	General-Additional	11.00 Mills	N.D.C.C. § 57-15-12(3)	Upon vote of qualified electors. Total levy, including the additional levy, cannot exceed 15.00 mills
	Interim Fund	75% of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1704	Interest and Principal Payments on Bonds Issued for Park Development	None	N.D.C.C. § 21-03-15	(x) N.D.C.C. § 57-15-12(1)
1705	Special Assessment on Park Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1706	Public Recreation System	2.50 Mills, or 8.50 Mills when approved by voters	N.D.C.C. §§ 40-55-08; 40-55-09; 57-15-12.2(2)	(x) Upon vote of electors
1707	Airport	4.00 Mills	N.D.C.C. §§ 2-02-07; 57-15-37; 57-15-12.2(4)	(x) In park districts supporting an airport where no tax levy for airport has been made by other taxing districts
1708	Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 2-06-14; 57-15-06.7	(x) Levy based upon amount certified by the airport authority
1709	Employees' Pension	Determined by Statutory Ratio	N.D.C.C. §§ 40-49-22; 57-15-12.2(1)	(x)
1710	Old Age and Survivors Insurance and Federal Social Security	30.00 Mills	N.D.C.C. §§ 52-09-08(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1711	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1712	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60% of voters voting on the question of reimbursing general fund for expenditures for Plant Pest Control
1713	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x)
1714	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)

Levy Limitations

1700 - City Park District (Continued)

vy o.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
715	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
716	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
717	Forestry Purposes	2.00 Mills	N.D.C.C. §§ 57-15-12.1; 57-15-12.2(3)	(x) By Board action, additional 3.00 mills upon approval of majority of voters - service charge alternative upon approval of majority voters
718	(Reserved for Future Use)			
719	Parks & Recreational Facilities	5.00 Mills	N.D.C.C. §§ 57-15-12.2(5); 57-15-12.3	(x) Levied by Board action. To discontinue, it must be submitted to qualified electors. If electors vote to discontinue levy, it may not again be levied without majority vote
720	Programs & Activities for Handicapped Persons	.50 Mill	N.D.C.C. § 57-15-60	(x) Levy may be imposed or removed by majority of qualified voters
721	Park District Employee Health Care	1.00 Mill	N.D.C.C. §§ 40-49-12(13); 57-15-12.2(6)	(x)

Attachment 2

GENERAL OPERATING

<u>Levy No.</u>	<u>Description</u>	<u>Levy</u>	<u>NDCC</u>
1701	General Parks	4.00	57.15.12(1)
1702	General Parks Additional	11.00	57.15.12(3)
1706	Recreation	2.50	57.15.12(2)
	Recreation	6.00	
1712	Pest Control	1.00	57.15.28.1(1)
1713	Insurance	5.00	57.15.28.1(2)
1717	Forestry	2.00	57.15.12.1
1717	Forestry	3.00	57.15.12.3
1720	Handicapped Program	0.50	57.15.60
1721	Health Insurance	1.00	57.15.12.2(6)
	Total Mills Allowed:	<u>36.00</u>	

CONSTRUCTION

<u>Levy No.</u>	<u>Description</u>	<u>Levy</u>	<u>NDCC</u>
1719	Facilities, Construction Acquisition/Renovation	<u>5.00</u>	57.15.12.3
	Total Mills Allowed:	5.00	

BONDS

<u>Levy No.</u>	<u>Description</u>	<u>Levy</u>	<u>NDCC</u>
1704	Development Bonds	none	21.3.15
1705	Special Assessments	<u>none</u>	57.15.41
	Total Mills Allowed:	unrestricted	

PERSONNEL

<u>Levy No.</u>	<u>Description</u>	<u>Levy</u>	<u>NDCC</u>
1709	Employee Pension	% ratio	57.15.12.2(1)
1710	Social Security	<u>30.00</u>	57.15.28.1(5)
	Total Mills Allowed:	30+	

JUDGMENTS

<u>Levy No.</u>	<u>Description</u>	<u>Levy</u>	<u>NDCC</u>
1714	Judgment for Injury Claim	5	57.15 28.1(3)
1715	Judgment for Injury Claim	none	32 12.1 12
1716	Interest & Principal on Judgment	none	32 12.1 14
	Total Mills Allowed:	<u>5++</u>	

OTHERS

<u>Levy No.</u>	<u>Description</u>	<u>Levy</u>	<u>NDCC</u>
1707	Airport Operations	4	57.15 12.2(2)
1708	Municipal/Regional Airport	4	57.15.06.7
1711	Railroad Purposes	4	57.15 28.1(4)
	Total Mills Allowed:	<u>12</u>	

SUMMARY

<u>Description</u>	<u>Total Mills Allowed</u>
General Operating	36
Construction	5
Bonds	unrestricted
Personnel	30+
Judgments	5++
Others	<u>12</u>
Total Mills Allowed:	88+

Attachment 3

1999 General Operating Levies

	General 1701	Recreation 1706	Pest Control 1712	Insurance 1713	Forestry 1717	Handicap Programming 1720	Heath Care 1721	Total
Levy								
Bismarck	14.35	3.95	-	0.86	1.01	-	1.00	21.17
Fargo	12.60	4.99	-	0.42	1.80	-	0.77	20.58
West Fargo	16.42	4.44	-	-	-	-	0.98	21.84
Grand Forks	13.47	4.76	-	-	5.59	-	1.00	24.82
Devils Lake	16.93	5.35	-	1.03	2.00	0.47	1.00	26.78
Mandan	21.34	4.20	-	1.03	-	-	0.97	27.54
Wahpeton	13.53	9.70	-	1.00	2.00	-	1.00	27.23
Dickinson	13.05	6.89	-	2.00	0.96	-	0.96	23.86
Jamestown	21.17	4.42	-	2.00	2.00	-	1.00	30.59
Minot	17.88	-	-	0.43	2.00	-	1.00	21.31
Williston	19.13	-	-	2.21	1.96	-	0.98	24.28
							Average	24.54

Attachment 3

Attachment 4

Mills Levied in 1999															
County	Dist Name	Park District Fund Numbers													Total
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721	
Adams	Hettinger	29.29							2.13						31.42
Adams	Reeder	14.55													14.55
Barnes	Kathryn	4.07													4.07
Barnes	Litchville	8.89													8.89
Barnes	Nome	4.00													4.00
Barnes	Sanborn	4.65													4.65
Barnes	Valley City	14.82		1.00	3.35			2.55	3.49	1.20	2.02	5.04	1.01		34.48
Benson	Esmond	8.21													8.21
Benson	Leeds	16.04													16.04
Benson	Maddock	15.89													15.89
Benson	Minnewaukan	17.58													17.58
Benson	Oberon	9.03													9.03
Benson	York	5.03													5.03
Bothineau	Bothineau	15.00		2.01				0.67	1.62				1.03		20.33
Bothineau	Lansford	4.44													4.44
Bothineau	Maxbass	4.00													4.00
Bothineau	Souris	4.00													4.00
Bothineau	Westhope	15.00		4.00											19.00
Bothineau	Willow City	4.00													4.00
Bowman	Bowman	14.32							3.76			1.04		5.40	24.52
Bowman	Rhame	8.27										5.00			8.27
Bowman	Scranton	6.74													6.74
Burke	Bowbells	11.48							1.11						12.59
Burke	Columbus	15.55							11.15						26.70
Burke	Lignite	5.57							0.78						6.35
Burke	Portal	4.88													4.88
Burke	Powers Lake	9.42													9.42
Burleigh	Bismarck	14.35		8.03	3.95			0.82	2.47	0.86	1.01	5.01	1.00		37.50
Burleigh	Lincoln	4.03			2.52				0.33	0.78	0.57				8.23
Burleigh	South Willton	12.03		9.02											21.05
Cass	Argusville	4.00		5.93						0.58		3.45			13.96
Cass	Arthur	4.00										2.16			6.16
Cass	Brianwood	7.44													7.44
Cass	Buffalo	14.53													14.53
Cass	Casselton	19.23		1.64					1.46		0.23	4.54			27.10
Cass	Davenport	4.00													4.00

County	Dist Name	Mills Levied in 1999														Total
		Park District Fund Numbers														
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721		
Cass	Endersfin	16.51		0.74								3.04			20.29	
Cass	Fargo	12.60		7.02	4.99			0.61	1.67	0.42	1.80	3.19		0.77	33.07	
Cass	Gardner	11.65													11.65	
Cass	Grandin	4.00													4.00	
Cass	Harwood	2.66		1.49								2.63			6.78	
Cass	Horace	4.00													4.00	
Cass	Hunter	1.00										4.69			11.69	
Cass	Kindred	13.28		3.30	2.21				2.83	2.28		4.41			28.31	
Cass	Mapleton	4.17			2.50				0.39						7.06	
Cass	Page	4.14		9.35											13.49	
Cass	West Fargo	16.42		4.44					1.51			4.88		0.98	28.23	
Cavalier	Calvin	1.01													1.01	
Cavalier	Langdon	11.02		0.03								2.14			13.19	
Cavalier	Milton	4.54													4.54	
Cavalier	Munich	13.11													13.11	
Cavalier	Sarles	6.62													6.62	
Cavalier	Wales	7.82													7.82	
Dickey	Ellendale	26.74		13.87					2.25	2.08	2.04	5.09			52.07	
Dickey	Fullerton	15.00													15.00	
Dickey	Oakes	13.84		1.11					1.22	0.72	1.11	3.06			21.06	
Divide	Crosby	17.73		8.89	5.26				1.14						34.02	
Divide	Noonan	9.24													9.24	
Dunn	Dunn Center	5.47													5.47	
Dunn	Hallday	4.37							0.30						4.67	
Dunn	Killdeer	18.29													18.29	
Eddy	New Rockford	23.81							2.88	1.21	2.00	5.00			34.90	
Eddy	Shenoyenne	12.68													12.68	
Emmons	Braddock	4.02													4.02	
Emmons	Hague	2.55													2.55	
Emmons	Hazleton	4.69													4.69	
Emmons	Linton	16.64										4.89			21.53	
Emmons	Strasburg	5.95													5.95	
Foster	Carrington	15.84		5.11	5.69							5.34			31.98	
Golden Valley	Beach	21.45							1.86						23.31	
Golden Valley	Grove	7.81													7.81	
Grand Forks	Emerado	5.57							1.09	2.04					8.70	

		Mills Levied in 1999														
		Park District Fund Numbers														
County	Dist Name	1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721	Total	
Grand Forks	Grand Forks	13.47	1.31	2.05	4.76				3.28		5.59	4.38		1.00	35.85	
Grand Forks	Larimore	16.22			2.55				3.80						22.57	
Grand Forks	Manvel	4.02													4.02	
Grand Forks	Northwood	14.47							1.52		5.00				20.99	
Grand Forks	Reynolds	5.09													5.09	
Grand Forks	Thompson	3.90													3.90	
Grant	Carson	11.60													11.60	
Grant	Elgin	20.63													20.63	
Grant	New Leipzig	6.68													6.68	
Griggs	Binford	5.60													5.60	
Griggs	Coopersdown	21.71													21.71	
Griggs	Hannaford	7.12													7.12	
Hettinger	Mott	38.86			9.62										48.48	
Hettinger	New England	43.48			12.74										56.22	
Hettinger	Regent	15.02		21.54											36.56	
Kidder	Dawson	4.59													4.59	
Kidder	Steele	20.00													20.00	
LaMoure	Dickey	6.64													6.64	
LaMoure	Edgeley	16.51							3.81						20.32	
LaMoure	Jud	15.00													15.00	
LaMoure	Kulm	16.94													16.94	
LaMoure	LaMoure	21.20							1.49						22.69	
LaMoure	Manton	4.60													4.60	
Logan	Gockle	22.02							1.18	0.81					24.01	
Logan	Napoleon	19.56							1.29						20.85	
McHenry	Anamoose	10.32							1.17						11.49	
McHenry	Drake	10.29													10.29	
McHenry	Veiva	16.96			3.90				4.52			4.52			29.90	
McIntosh	Ashley	22.21							2.36		1.99	1.99			28.55	
McIntosh	Wishek	15.69		5.11	3.88				3.52						28.20	
McKenzie	Alexander	7.67													7.67	
McKenzie	Amegard	4.47													4.47	
McKenzie	Walford City	19.48			11.05			1.12	3.74		2.23	5.57		1.07	44.26	
McLean	Garrison	20.98													20.98	
McLean	Max	6.13													6.13	
McLean	Riverdale	15.00													15.00	

County	Dist Name	Mills Levied in 1999														Total
		Park District Fund Numbers														
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721		
McLean	Turtle Lake	14.48													14.48	
McLean	Underwood	20.86							1.53	2.75		5.34			30.48	
McLean	Washburn	14.89			4.38				1.99						23.25	
McLean	Willon			9.02								12.03			21.05	
Mercer	Baulah	10.56		2.08	2.50			1.04	2.08		2.10	5.04	1.00		26.40	
Mercer	Hazen	7.74		0.40				1.51	3.02			4.43	0.97		18.07	
Mercer	Slanton	11.90													11.90	
Mercer	Zap	25.94													25.94	
Morton	Flasher	20.19													20.19	
Morton	Glen Ullin	14.61													14.61	
Morton	Hebron	29.08							6.32			5.06			40.46	
Morton	Mandan	21.34						0.70	3.27	1.03		5.71	0.97		46.84	
Morton	New Salem	15.42		9.42	4.20										15.42	
Mountair	New Town	8.18							1.64			4.09			13.91	
Mountair	Parshall	18.58		1.66					1.83						22.07	
Mountair	Plaza	4.82													4.82	
Mountair	Stanley	17.70		0.39					2.75						20.84	
Nelson	Arleta	4.69		4.04								4.34			13.07	
Nelson	Lakota	24.85													24.85	
Nelson	McVillie	20.90		16.49						5.29	2.12	5.29			50.00	
Nelson	Michigan	16.93													16.93	
Nelson	Petersburg	6.74													6.74	
Nelson	Tolna	5.51													5.51	
Oliver	Center	6.45													6.45	
Pembina	Cavalier	8.00													8.00	
Pembina	Crystal	4.40			2.75										7.15	
Pembina	Drayton	14.40			2.34										16.74	
Pembina	Noche	11.00		2.54	2.50				0.72			5.00			21.76	
Pembina	St. Thomas	7.69													7.69	
Pembina	Walthalla	11.00													11.00	
Pierce	Rugby	6.90		2.22			7.85			1.11	0.63	3.17			21.88	
Ramsey	Devils Lake	16.93	7.29	5.00	5.35			0.82	2.66	1.03	2.00	5.00	0.47	1.00	47.55	
Ramsey	Edmore	6.35													6.35	
Ransom	Enderlin	16.51		0.74								3.04			20.29	
Ransom	Lisbon	9.49							3.27		1.98	3.95			18.68	
Renville	Glenburn	5.65													5.65	

Mills Levied in 1999														
County	Dist Name	Park District Fund Numbers												
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721
Renville	Mohall	24.84												24.84
Renville	Sherwood	5.99												10.75
Richland	Abercrombie	3.15										4.76		3.15
Richland	Christine	4.00												4.00
Richland	Collins	4.00		6.77										10.77
Richland	Dwight	5.68												5.68
Richland	Fairmount	4.88			2.50									7.38
Richland	Great Bend	5.79												5.79
Richland	Hankinson	11.38		0.86				1.03						13.27
Richland	Lidgerwood	14.87												14.87
Richland	Mantador	4.50												4.50
Richland	Mooreton	4.00		5.83										9.83
Richland	Wahpeton	12.53			9.70		1.00	3.38	1.00	2.00	5.15		1.00	38.46
Richland	Walcott	4.00												4.00
Richland	Wyndmere	4.77								1.94				6.71
Rolette	Dunseith	6.07												6.07
Rolette	Rolette	18.67												18.67
Rolette	Rolla	7.70									6.85			14.55
Sargent	Cayuga	6.96												6.96
Sargent	Forman	9.19						2.37						16.56
Sargent	Gwinner	11.54		8.44				0.63	2.16		5.00			29.88
Sargent	Minor	15.49						1.49			4.34			21.32
Sargent	Rutland	5.73												5.73
Sheridan	Goodrich	8.85												8.85
Sheridan	McCluskey	26.62						6.94			5.60			39.16
Slope	Marmarth	6.17												6.17
Stark	Bellevue	12.65						3.75	2.39		5.00			23.79
Stark	Dickinson	13.05		1.89	6.89		0.89	2.67	2.00	0.96	4.79	0.96		34.10
Stark	Gladstone	9.95												9.95
Stark	Richardson	13.66												13.66
Stark	South Heart	6.55							5.00					11.55
Stark	Taylor	6.84												6.84
Steele	Finley	33.28						1.66			6.36			41.30
Steele	Hope	9.66						4.89						14.55
Stutsman	Jamestown	21.17		3.62	4.42		0.69	2.38	2.00	2.00	5.00		1.00	42.28
Stutsman	Kensal	5.03												5.03

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Mills Levied in 1999															
County	Dist Name	Park District Fund Numbers													
		1701	1704	1705	1706	1707	1708	1709	1710	1713	1717	1719	1720	1721	Total
Stutsman	Medina	11.50													11.50
Stutsman	Streeter	9.50													9.50
Towner	Cando	21.49		3.26	2.50				8.53	3.51					37.29
Towner	Saries	6.62													6.62
Trail	Buxton	15.00													15.00
Trail	Clifford	3.01													3.01
Trail	Galesburg	5.49													5.49
Trail	Grandin	4.00													4.00
Trail	Halton	7.08		3.71					1.70			2.15			14.64
Trail	Hillsboro	15.96									2.03				17.99
Trail	Mayville	15.00							1.34			8.50			24.84
Trail	Portland	12.43								1.62		5.00			19.05
Trail	Reynolds	5.09													5.09
Walsh	Adams	6.22													6.22
Walsh	Edinburg	8.71		4.13											12.84
Walsh	Fairdale	4.17													4.17
Walsh	Fordville	6.26													6.26
Walsh	Forest River	8.72													8.72
Walsh	Grafton	16.29		0.36	5.72			2.09	1.88	2.09	1.68		1.12		31.23
Walsh	Hoople	6.86													6.86
Walsh	Lenkin	6.15													6.15
Walsh	Minto	16.92							0.85						17.83
Walsh	Park River	21.84													21.84
Walsh	Pisick	5.40													5.40
Ward	Berthold	2.68													2.68
Ward	Carpio	2.58													2.58
Ward	Des Lacs	2.94													2.94
Ward	Dennybrook	6.24													6.24
Ward	Kennmare	9.52													9.52
Ward	Shakoli	5.49													5.49
Ward	Minot	17.88		1.30					1.95	0.43	2.00	1.71		1.00	26.27
Ward	Ryder	4.28													4.28
Wells	Bowdon	9.60													9.60
Wells	Fessenden	20.15													20.15
Wells	Harvey	17.52													17.52
Wells	Hurdsfield	9.31													9.31

