MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION
SFN 2053 (2/85) 5M

ROLL NUMBER

DESCRIPTION

2213

2001 SENATE FINANCE AND TAXATION

SB 2213

2001 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. 2213

Senate Finance and Taxation Committee

☐ Conference Committee

Hearing Date 1/22/01

Tape Number	Side A	Side B	Meter #
1		x	19.5-32.3
2	x		50.5-end
Committee Clerk Signature Lynelle N. Kraft			

Minutes:

Senator Urlacher: Opened the hearing on SB 2213, relating to a city tax levy for employee health insurance.

Senator Tom Trenbeath: Testified in support. This bill would be a help or a start to provide health insurance.

Senator Urlacher: This would allow the board to levy what they see fit?

Senator Tom Trenbeath: Up to a maximum of 4 mills.

Senator Urlacher: If the citizens had an objection, they could protest?

Senator Tom Trenbeath: Yes.

Jerry Jomstad: ND League of Cities, testified in support. Written testimony attached.

Senator Nichols: Do you think this language needs to be changed a little bit?

Jerry Jomstad: No.

Senator Urlacher: Would this complicate anything within the negotiations?

Jerry Jomstad: Health insurance benefit may be provided.

Senator Wardner: Could the people vote on this mill levy?

Jerry Jomstad: I don't know. Could go to the voters for excess levy.

Discussion held meter number 29-32.2.

Senator Urlacher: Closed the hearing. Action delayed.

Discussion held later. Meter number 50.5-end.

COMMITTEE ACTION:

Motion made by Senator Wardner for a DO NOT PASS, Seconded by Senator Nichols.

Vote was 5 yeas, 0 nays, 1 absent or not voting. Bill carrier was Senator Christmann.

Date: 1/22/01
Roll Call Vote #: 1

2001 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 2213

Senate Finance and Taxation Committee

☐ Subcommittee on ______________________
or
☐ Conference Committee

Legislative Council Amendment Number ______________________

Action Taken Do Not Pass

Motion Made By Wardner Seconded By Nichols

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 Christmann

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

REPORT OF STANDING COMMITTEE (410)
January 22, 2001 4:13 p.m.

Module No: SR-10-1408
Carrier: Christmann
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

SB 2213: Finance and Taxation Committee (Sen. Urlacher, Chairman) recommends **DO NOT PASS** (5 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). SB 2213 was placed on the Eleventh order on the calendar.

2001 TESTIMONY

SB 2213

To: Senate Finance and Tax Committee
From: North Dakota League of Cities
Date: January 22, 2001
Re: Senate Bill 2213

Senate Bill 2213 would allow cities to levy up to 4 mills for a comprehensive health care insurance program for city employees. The bill creates a new subsection to North Dakota Century Code section 57-15-10 (attached), which is the section of the code that provides for the exceptions to the general tax levy limitations in cities.

The Executive Board of the North Dakota League of Cities, which represents cities of all sizes from all parts of the state, voted to seek the introduction of this bill. The board felt that it was important that all cities should have the option of using a special levy in order to be able to make this important health care insurance program benefit available for city employees.

Similar tax levy authority has been given to counties and park districts in previous sessions of the legislature. Copies of those sections of the code are attached.

For the information of the committee, I am also distributing copies of our latest survey of the taxable valuation and tax levies of each of North Dakota's 361 cities. The taxable valuation of each city is listed. To calculate what each mill produces in revenue for a city, divide the city's taxable valuation by 1,000.

It is important for cities to be able to attract and retain qualified employees. With the cost of health care insurance going up, this bill will help cities to be competitive in the labor market. We ask that the committee recommend a do pass on Senate Bill 2213.

57-15-10. Exceptions to tax levy limitations in cities. The tax levy limitations specified in section 57-15-08 do not apply to the following tax levies:

1. Taxes levied pursuant to law for a proportion of the cost of a special improvement project by general taxation.

2. Taxes levied pursuant to law for the purpose of paying a deficiency in connection with a special improvement project.

3. Taxes levied to pay interest on a bonded debt, or the principal of such debt, at maturity.

4. Taxes levied for the purpose of paying any final judgment or judgments obtained against any city, if the aggregate amount levied for the purpose of paying any final judgment or judgments does not exceed such amount as will be produced by a levy of five mills on the taxable valuation of the property in the city. This section may not be deemed or construed to modify, qualify, or limit the authority of any city to issue bonds pursuant to law in case the governing body of any such city does not deem it advisable to pay such judgment or judgments out of current revenues.

5. Taxes, not exceeding four mills, levied for the purpose of establishing and maintaining a library fund for public library services in accordance with section 40-38-02.

6. Taxes levied on property located within a municipality and otherwise exempt under section 57-02-08, to pay such property's proportionate share of the cost of fire protection services maintained by the municipal corporation.

7. Taxes, not exceeding five mills, levied for the purpose of establishing and maintaining a municipal arts council in accordance with section 40-38.1-02.

8. Taxes levied for fire department stations in accordance with section 40-05-09.1 may be levied in an amount not exceeding five mills.

9. Taxes levied for the purpose of fire protection service in accordance with section 40-05-09.2 may be levied in an amount not exceeding fifteen mills.

10. Taxes levied for a policemen's pension fund in accordance with section 40-45-01 may be levied in an amount not exceeding one mill.

11. Taxes levied for a police retirement system based upon actuarial tables in accordance with section 40-45-02 may be levied in an amount not exceeding three mills.

12. Taxes levied for a city employees' pension fund in accordance with section 40-46-02 may be levied in an amount not exceeding five mills.

13. Repealed by S.L. 1985, ch. 82, § 162; ch. 604, § 22.

14. Taxes levied for expenditures of the planning commission in accordance with section 40-48-07 may be levied in an amount not to exceed one mill. Provided, that any municipality, in order to obtain the funds necessary to initiate or undertake a comprehensive study of the planning requirements of the municipality, may, without regard to any tax limitation provided by law, levy a tax, for a period of not to exceed five successive years, of not more than one mill to raise funds required for comprehensive study.

15. Taxes levied for the purpose of vocational and on-the-job training services in accordance with section 40-57.2-04 may be levied in an amount not exceeding one mill.

16. Taxes levied for the purpose of an armory or memorial levy in accordance with section 40-59-01 may be levied in an amount not exceeding two mills.

17. Taxes levied for advertising purposes in accordance with section 57-15-10.1 may be levied in an amount not exceeding one mill.

18. Taxes levied for airport purposes in accordance with section 57-15-36 may be levied in an amount not exceeding four mills.

19. Taxes levied for a construction fund in accordance with section 57-15-38 may be levied in an amount not exceeding five mills.

20. Taxes levied for a city fire department reserve fund pursuant to section 57-15-42 may be levied in an amount not exceeding five mills.

21. Taxes levied for an organized firefighters relief association in accordance with section 57-15-43 may be levied in an amount not exceeding one-half of one mill.

22. Taxes levied for acquiring real estate for a public building or other purposes as provided in section 57-15-44 may be levied in an amount not exceeding five mills.

23. Taxes levied for emergency purposes pursuant to section 57-15-48 may be levied in an amount not exceeding two and one-half mills.

24. Taxes levied for police department stations according to section 57-15-53 may be levied in an amount not exceeding two mills.

25. Taxes levied for public transportation in accordance with section 57-15-55 may be levied in an amount not exceeding five mills.

25.1. Taxes levied for transportation of public school students in accordance with section 57-15-55.1.

26. Taxes levied for programs and activities for senior citizens in accordance with section 57-15-56 may be levied in an amount not exceeding two mills.

27. Taxes levied for construction, operation, and maintenance of animal shelters in accordance with section 40-05-19 may be levied in an amount not exceeding one-half mill.

28. Taxes levied for a city job development authority as provided in section 40-57.4-04 may be levied in an amount not exceeding four mills.

29. Taxes levied for programs and activities for handicapped persons in accordance with section 57-15-60 may be levied in an amount not exceeding one-half mill.

30. Taxes levied for support of a city band may be levied in an amount not exceeding one mill.

57-15-12.2. Exceptions to tax levy limitations in park districts. The tax levy limitations specified in section 57-15-12 do not apply to the following mill levies, expressed in mills per dollar of taxable valuation of property in a park district:

1. A park district levying a tax for an employees' pension fund according to sections 40-49-21 and 40-49-22 may levy a tax not exceeding the amount necessary for the district's annual contribution to the employees' pension fund.

2. A park district levying a tax to establish a public recreation system in accordance with section 40-55-09 may levy a tax not exceeding two and five-tenths mills, or not more than eight and five-tenths mills if authorized as provided in section 40-55-09.

3. A park district may levy a tax providing for forestry activities in accordance with section 57-15-12.1 in an amount not exceeding five mills.

4. A park district levying a tax for airport purposes in accordance with section 57-15-37 may levy a tax not exceeding four mills.

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

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.

Tax levy or mill levy limitations do not apply to any statute which expressly provides that taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

57-15-28.1. Exceptions to tax levy limitations in political subdivisions. The tax levy limitations specified by law do not apply to the following mill levies, expressed in mills per dollar of taxable valuation of property in the political subdivision. For purposes of this section, "political subdivision" has the same meaning as in section 32-12.1-02.

1. A political subdivision levying a tax for the control of pests in accordance with section 4-33-11 may levy a tax not exceeding one mill.

2. A political subdivision, except a school district, levying a tax for an insurance reserve fund according to section 32-12.1-08 may levy a tax not exceeding five mills.

3. A political subdivision, except a school district, levying a tax for the payment of a judgment in accordance with section 32-12.1-11 may levy a tax not exceeding five mills.

4. A political subdivision levying a tax for railroad purposes in accordance with section 49-17.2-21 may levy a tax not exceeding four mills.

5. A political subdivision, except a school district or county, levying a tax for old-age and survivors' insurance according to section 52-09-08, for social security, or for an employee retirement program established by the governing body, or for any combination of those purposes, may levy a tax not exceeding thirty mills.

6. A county levying a tax for comprehensive health care insurance employee benefit programs in accordance with section 52-09-08 may levy a tax not exceeding four mills.

Additionally, tax levy limitations do not apply to taxes levied pursuant to any statute which expressly provides that the taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

2000 TAXABLE VALUATION AND TAX LEVIES IN NORTH DAKOTA CITIES

January, 2001

	2000	1999	1998	1997	1996
Cities levying 200 mills+	4	4	3	3	2
Cities levying 150-199 mills	10	8	11	11	10
Cities levying 100-149 mills	89	88	84	86	88
Cities levying 90-99 mills	27	23	32	32	27
Cities levying 80-89 mills	24	32	26	20	27
Cities levying 70-79 mills	27	28	33	36	35
Cities levying 60-69 mills	46	49	45	36	40
Cities levying 50-59 mills	38	36	33	46	47
Cities levying 40-49 mills	43	40	44	41	41
Cities levying 30-39 mills	23	22	21	21	17
Cities levying 20-29 mills	5	5	5	5	4
Cities levying 10-19 mills	4	1	1	2	3
Cities levying under 10	6	8	5	6	4
Cities with no levy	15	17	18	16	17
Total number of cities:	361	361	361	361	362

	High	Average	Low
County Levy	146.06	98.34	30.10
School Levy	327.40	184.69	40.75
City Levy	214.53	77.27	none
Park District	70.34	9.87	none

NORTH DAKOTA LEAGUE OF CITIES
P.O. BOX 2235
BISMARCK, NORTH DAKOTA 58502

2213

2000 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
ADAMS CO.	$ 6,636,650						
[illegible]ucyrus	$ 20,320	136.27	182.18	-	-	5.00	322.45
Haynes	$ 17,105	135.27	182.18	87.69	-	4.70	409.84
Hettinger	$ 1,368,973	136.27	182.18	70.53	30.67	4.70	423.35
Reeder	$ 164,796	136.27	161.81	78.87	14.60	5.00	386.55
BARNES CO.	$ 26,973,513						
Dazey	$ 38,907	111.19	152.55	68.14	-	5.00	336.88
Fingal	$ 78,181	111.19	159.93	69.01	-	5.32	345.45
Kathryn	$ 59,931	111.19	240.19	43.84	4.06	0.85	400.13
Leal	$ 35,104	111.19	152.55	50.21	-	3.07	317.52
Litchville	$ 108,563	110.27	110.45	178.78	8.64	-	408.14
Nome	$ 22,867	110.27	223.57	51.28	4.00	5.00	394.12
Oriska	$ 66,626	111.19	171.79	44.96	-	-	327.94
Pillsbury	$ 45,190	110.10	191.29	63.48		7.67	372.54
Rogers	$ 71,391	111.19	152.55	69.11	-	-	332.85
Sanborn	$ 114,237	111.19	152.56	115.20	4.44	9.25	392.63
Sibley	$ 45,023	111.19	152.55	49.71	-	-	313.45
Tower City**	$ 15,146	111.19	159.93	48.32	-	-	319.44
Valley City	$ 6,846,007	108.18	240.19	112.43	34.50	-	495.30
Wimbledon	$ 248,317	108.37	143.34	94.25	-	7.98	353.94
BENSON CO.	$ 11,436,717						
Brinsmade	$ 10,579	117.60	181.10	-	-	-	298.70
Esmond	$ 108,699	117.60	172.31	65.76	8.18	1.06	364.91
Knox	$ 22,8[illegible]	117.60	193.87	68.53	-	5.28	385.28
Leeds	$ 353,232	116.60	181.10	111.04	[illegible]6.24	5.28	430.26
Maddock	$ 355,585	116.60	172.31	92.87	[illegible]	1.96	399.74
Minnewaukan	$ 187,553	117.60	206.75	100.49	17.52	-	442.36
Oberon	$ 51,980	117.60	135.40	68.59	8.92	-	330.51
Warwick	$ 32,213	117.60	145.05	129.95	-	7.62	400.22
York	$ 46,478	117.60	181.10	55.63	5.22	5.28	364.83
BILLINGS CO.	$ 4,631,317						
Medora	$ 523,964	49.85	40.75	30.74	-	-	121.34
BOTTINEAU CO.	$ 19,567,468						
Antler	$ 30,058	93.52	142.40	90.31	-	3.98	330.21
Bottineau	$ 2,329,396	93.52	201.87	108.86	20.43	3.83	428.51
Gardena	$ 14,336	93.52	201.87	-	-	15.60	310.99
Kramer	$ 57,290	93.52	142.68	38.00	-	10.98	285.18
Landa	$ 19,268	93.52	165.62	67.47	-	3.98	330.59
Lansford	$ 209,287	93.52	183.53	61.87	4.45	6.16	349.53
Maxbass	$ 41,034	93.52	142.68	40.00	4.00	7.83	288.03
Newburg	$ 155,675	93.52	142.68	62.95	-	8.98	308.13
Overly	$ 31,114	93.52	177.45	-	-	8.98	279.95
Souris	$ 44,287	93.52	201.87	151.41	4.00	11.39	462.19
Westhope	$ 313,234	93.52	165.62	104.87	20.00	2.83	386.84
Willow City	$ 131,688	93.52	177.45	115.92	4.00	7.83	398.72
BOWMAN CO.	$ 8,429,849						
Bowman	$ 1,849,490	86.25	158.55	82.16	29.12	-	356.08
Gascoyne	$ 25,201	86.25	151.81	31.42	-	4.26	273.74
Rhame	$ 166,140	86.25	116.04	64.52	8.16	3.39	278.36
Scranton	$ 430,614	86.25	151.81	63.73	10.73	4.26	316.78
BURKE CO.	$ 8,168,517						
Bowbells	$ 442,194	72.66	163.17	70.47	12.76	5.77	324.83
Columbus	$ 81,414	72.66	165.00	83.55	27.22	5.94	354.37

2000 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Flaxton	$ 46,116	72.66	165.00	97.91	-	5.94	341.51
Larson	$ 8,322	72.66	165.00	64.90	-	5.94	308.50
Lignite	$ 144,141	72.66	165.00	63.17	6.52	10.54	317.89
Portal	$ 102,611	72.66	165.00	71.15	5.12	5.94	319.87
Powers La[illegible]e	$ 2[illegible]0,660	72.66	200.58	54.64	9.49	5.65	343.02
BURLEIGH CO	$ 122,033,295						
Bismarck	$ 98,161,453	64.71	277.88	106.37	37.98	-	486.94
Linc[illegible]	$ 1,600,865	64.71	277.88	67.13	8.37	15.50	433.59
R[illegible]	$ 47,164	64.71	157.93	56.43	-	17.86	296.93
W[illegible]on**	$ 154,664	64.71	196.10	64.93	20.38	17.00	363.12
Wing	$ 95,552	64.71	161.30	118.19	-	13.64	357.84
CASS CO.	$ 242,295,621						
Alice	$ 45,357	66.37	223.57	44.58	-	15.70	350.22
Amenia	$ 120,120	66.37	218.05	43.47	-	10.70	338.59
Argusville	$ 208,045	66.37	238.15	22.07	13.71	14.70	355.00
Arthur	$ 345,356	66.37	233.65	46.33	6.25	13.99	366.59
Ayr	$ 36,503	66.37	182.90	38.00	-	15.30	302.57
Briarwood	$ 314,915	66.37	327.40	27.00	7.49	16.49	444.75
Buffalo	$ 239,018	66.37	159.93	91.94	13.45	11.85	343.54
Casselton	$ 2,410,699	66.37	218.05	84.28	25.90	9.70	404.30
Davenport	$ 237,860	66.37	202.94	40.46	4.00	14.65	328.42
Enderlin**	$ 4,036	66.37	223.57	141.59	19.53	18.54	469.60
Fargo	$ 169,667,306	66.37	327.40	60.31	32.67	7.00	493.75
Frontier	$ 502,240	66.37	327.40	15.93	-	17.49	427.19
Gardner	$ 99,245	66.37	238.15	43.83	11.41	14.70	374.46
Grandin**	$ 286,064	66.37	238.15	47.36	4.00	14.70	370.58
Harwood	$ 923,753	66.37	249.02	52.58	5.99	9.70	383.66
Horace	$ 1,108,611	66.37	249.02	28.49	3.90	16.49	364.27
Hunter	$ 374,645	66.37	233.65	97.43	11.66	19.70	428.81
Kindred	$ 682,227	66.37	202.94	81.75	27.29	9.70	388.05
Leonard	$ 193,236	66.37	202.94	42.76	-	18.77	330.84
Mapleton	$ 754,115	66.37	239.78	61.62	9.89	9.70	387.36
North River	$ 109,526	66.37	327.40	36.96	-	10.70	441.43
Oxbow	$ 737,587	66.37	202.94	35.90	-	17.49	322.70
Page	$ 216,900	66.37	182.90	87.55	13.36	14.30	364.48
Prairie Rose	$ 119,791	66.37	327.40	19.54	-	17.49	430.80
Reile's Acres	$ 385,109	66.37	249.02	46.50	-	10.70	372.59
Tower City**	$ 241,119	66.37	159.93	48.32	-	13.22	287.84
West Fargo	$ 23,175,335	66.37	249.02	67.71	26.72	9.70	419.52
CAVALIER CO.	$ 18,086,844						
Alsen	$ 332,320	106.38	161.28	35.81	-	3.00	306.47
Calio	$ 99,316	106.38	161.28	38.00	-	3.00	308.66
Calvin	$ 65,832	106.38	152.87	49.84	1.01	2.00	312.10
Hannah	$ 37,469	106.38	152.87	64.18	-	2.62	326.05
Hove Mobile Park	$ 840	106.38	177.26	41.67	-	2.59	327.90
Langdon	$ 2,697,810	106.38	177.26	112.53	15.40		411.57
Loma	$ 258,683	106.38	177.26	9.66	-	3.02	296.32
Milton	$ 130,255	106.38	176.69	42.64	4.52	-	330.23
Munich	$ 206,172	106.38	161.28	49.45	13.09	3.00	333.20
Nekoma	$ 43,273	106.38	177.26	51.61		3.02	338.27
Osnabrock	$ 167,310	106.38	178.44	43.85	-	-	328.67
Sarles**	$ 74,561	106.38	152.87	58.53	6.71	4.33	328.82
Wales	$ 34,198	106.38	177.26	74.39	8.00	-	366.03
DICKEY CO.	$ 13,599,293						
Ellendale	$ 873,994	126.57	178.98	126.47	51.43	8.07	491.52

2000 Taxable Valuations

City	Taxable Valuation		State/County	School	City	Park	Other*	Total Levies
Forbes	$	34,816	128.57	178.98	107.73	-	2.86	418.14
Fullerton	$	105,676	127.57	178.98	65.61	15.00	17.00	404.16
Ludden	$	30,825	128.57	208.50	48.01	-	2.52	387.60
Monango	$	23,471	128.57	178.98	149.12	-	9.82	466.49
Oakes	$	1,919,478	126.57	208.50	89.91	19.78	2.59	447.35
DIVIDE CO.	$	8,765,896						
Ambrose	$	24,550	89.46	160.68	43.00	-	7.45	300.59
Crosby	$	799,441	88.75	160.68	155.89	33.80	7.45	446.57
Fortuna	$	39,421	89.46	160.68	51.49	-	11.97	313.60
Noonan	$	75,957	89.46	160.68	118.17	9.06	7.45	384.82
DUNN CO.	$	11,483,305						
Dodge	$	62,444	86.98	194.27	39.87	-	4.84	325.96
Dunn Center	$	78,825	86.98	151.07	68.35	5.43	5.52	317.35
Halliday	$	169,451	86.98	177.32	63.73	5.00	4.84	337.87
Killdeer	$	652,233	86.98	151.07	152.75	18.25	5.52	414.57
EDDY CO.	$	5,642,596						
New Rockford	$	1,009,703	142.74	196.41	124.42	34.85	-	498.42
Sheyenne	$	143,881	144.74	179.10	140.76	12.48	-	477.08
EMMONS CO.	$	12,197,523						
Braddock	$	22,700	87.48	208.79	83.11	4.41	2.01	385.80
Hague	$	42,370	87.48	138.78	41.42	3.54	5.00	276.22
Hazelton	$	152,208	87.48	208.79	95.27	4.57	4.52	400.63
Linton	$	1,172,217	87.48	176.12	95.70	16.63	5.72	381.65
Strasburg	$	430,480	87.48	138.78	101.91	5.95	6.17	340.29
FOSTER CO.	$	10,471,435						
Carrington	$	2,501,676	99.02	164.36	136.36	40.08	-	439.82
Glenfield	$	60,621	99.52	197.69	84.90	-	-	382.11
Grace City	$	97,385	99.52	197.69	53.44	-	-	350.65
McHenry	$	28,891	99.52	197.69	53.44	-	-	350.65
GOLDEN VALLEY	$	5,105,641						
Beach	$	905,374	105.24	184.43	113.14	30.48	3.00	436.29
Golva	$	59,999	105.24	166.15	67.69	7.82	4.83	351.73
Sentinel Butte	$	38,933	105.24	184.43	43.84	5.70	10.25	349.46
GRAND FORKS	$	113,032,559						
Emerado	$	303,405	100.06	229.36	64.97	8.15	-	402.54
Gilby	$	209,906	104.06	188.39	3.22	-	5.00	300.67
Grand Forks	$	81,247,473	94.64	237.14	128.93	35.62	4.20	500.53
Inkster	$	50,291	104.06	183.39	49.89	-	10.00	347.34
Larimore	$	1,242,299	100.06	216.37	75.75	23.77	5.00	420.95
Manvel	$	503,873	104.06	210.61	43.05	3.90	6.15	367.77
Niagara	$	52,026	104.06	186.20	81.69	-	7.01	378.96
Northwood	$	1,145,633	100.06	164.04	79.86	20.69	5.00	369.65
Reynolds**	$	137,665	104.06	171.68	52.63	5.00	5.15	338.52
Thompson	$	1,326,619	104.06	197.15	56.90	9.00	5.00	372.11
GRANT CO.	$	7,655,896						
Carson	$	237,798	102.24	199.41	163.93	11.55	6.68	483.81
Elgin	$	400,241	102.24	201.55	122.08	20.63	7.36	453.86
Leith	$	15,654	102.24	199.41	-	-	6.68	308.33
New Leipzig	$	200,768	102.24	201.55	74.23	6.57	5.00	389.59

2000 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
GRIGGS CO.	$ 8,185,507						
Binford	$ 142,335	125.50	203.57	63.29	5.69	1.17	399.22
Cooperstown	$ 1,060,080	125.50	205.62	110.54	21.75	7.92	471.33
Hannaford	$ 103,761	125.50	205.62	63.82	7.01	-	401.95
HETTINGER CO.	$ 7,858,256						
Mott	$ 501,922	119.79	141.64	202.83	48.41	3.68	516.35
New England	$ 367,645	119.79	150.98	204.23	55.85	-	530.85
Regent	$ 160,591	119.79	159.90	212.80	38.28	5.71	536.48
KIDDER CO.	$ 8,179,276						
Dawson	$ 55,475	97.36	214.54	57.40	4.00	4.00	377.30
Pettibone	$ 40,388	97.36	164.71	46.80	-	5.00	313.87
Robinson	$ 50,351	97.36	209.24	79.79	-	-	386.39
Steele	$ 700,882	97.36	214.54	75.92	20.00	5.00	412.82
Tappen	$ 108,598	97.36	183.63	83.75	-	5.00	369.74
Tuttle	$ 81,287	97.36	187.09	90.39	-	5.00	379.84
LAMOURE CO.	$ 13,956,917						
Berlin	$ 44,332	92.01	187.30	34.51	-	-	313.82
Dickey	$ 26,404	90.34	148.03	55.98	7.15	-	301.50
Edgeley	$ 676,173	88.34	187.30	101.28	21.71	-	398.63
Jud	$ 46,821	90.34	162.76	74.28	15.70	5.20	348.28
Kulm	$ 424,368	88.34	162.76	139.43	17.64	-	408.17
LaMoure	$ 811,868	88.34	177.92	118.45	22.90	-	407.61
Marion	$ 134,302	90.34	148.03	59.89	9.63	-	307.89
Verona	$ 58,429	92.01	175.18	115.53	-	-	382.72
LOGAN CO.	$ 6,180,966						
Fredonia	$ 47,498	110.37	162.76	105.87		3.99	382.99
Gackle	$ 248,547	110.37	141.51	136.57	23.86	5.00	417.31
Lehr**	$ 33,628	110.37	176.45	80.33	-	-	367.15
Napoleon	$ 639,061	110.37	176.21	132.47	23.07	5.08	447.20
MCHENRY CO.	$ 16,653,550						
Anamoose	$ 184,418	87.22	151.85	51.57	11.58	5.64	307.86
Balfour	$ 21,230	87.22	140.75	40.28	-	3.36	271.61
Bantry	$ 5,265	87.22	136.93	57.00	-	7.23	288.38
Bergen	$ 13,670	87.22	164.41	42.50	-	5.30	299.43
Deering	$ 52,157	87.22	224.84	51.33	-	7.23	370.62
Drake	$ 234,243	87.22	140.75	70.47	10.23	2.06	310.73
Granville	$ 132,097	87.22	198.78	97.83	-	7.11	390.94
Karlsruhe	$ 69,713	87.22	164.41	39.45	-	2.06	293.14
Kief	$ 20,150	87.22	65.87	47.42	-	3.36	203.87
Towner	$ 458,716	87.22	117.76	96.53	-	2.23	303.74
Upham	$ 100,781	87.22	136.93	65.31	-	7.23	296.69
Velva	$ 858,323	87.22	164.41	90.26	29.95	2.06	373.90
Voltaire	$ 87,402	87.22	164.41	23.02	-	5.30	279.95
MCINTOSH CO	$ 8,993,360						
Ashley	$ 811,859	105.42	162.47	116.85	28.62	-	413.36
Lehr**	$ 110,196	105.42	176.45	80.33	-	-	362.20
Venturia	$ 16,780	105.42	162.47	53.53	-	-	321.42
Wishek	$ 891,340	105.42	176.45	102.67	26.39	7.43	418.36
Zeeland	$ 107,103	105.42	123.66	108.73	-	2.87	340.68
MCKENZIE CO.	$ 15,344,693						
Alexander	$ 140,036	31.10	166.20	77.96	7.42	5.38	288.06
Arnegard	$ 62,563	31.10	154.01	37.86	4.48	5.74	233.19

2000 Taxable Valuations

City		Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Rawson	$	6,058	32.10	166.20	-	-	5.38	203.68
Watford City	$	1,342,684	31.10	154.01	104.67	44.24	1.00	335.02
MCLEAN CO.	$	21,550,648						
Benedict	$	30,801	51.11	163.54	38.00	-	11.50	264.15
Butte	$	53,781	51.11	65.78	-	-	4.82	121.71
Coleharbor	$	44,685	51.11	205.24	2.00	-	10.99	269.34
Garrison	$	1,376,015	51.11	168.80	67.57	20.59	4.39	312.46
Max	$	224,074	51.11	163.54	90.09	7.25	11.51	323.50
Mercer	$	42,500	51.11	104.54	41.64	-	10.78	208.07
Riverdale	$	289,498	51.11	205.24	44.92	15.00	0.99	317.26
Ruso	$	4,581	51.11	65.78	-	-	4.82	121.71
Turtle Lake	$	409,167	51.11	104.54	60.85	14.29	8.11	238.90
Underwood	$	642,037	51.11	205.24	81.90	29.57	10.99	378.81
Washburn	$	1,419,056	51.11	153.89	73.56	22.81	5.99	307.36
Wilton**	$	529,638	51.11	196.10	64.93	20.38	10.99	343.51
MERCER CO.	$	16,563,879						
Beulah	$	3,346,151	70.13	207.57	69.01	26.74	-	373.45
Golden Valley	$	126,984	73.71	163.11	57.11	-	-	293.93
Hazen	$	2,506,345	73.71	198.49	76.57	18.02	-	366.79
Pick City	$	150,239	73.71	205.24	69.65	-	-	348.60
Stanton	$	285,826	73.71	234.64	116.00	12.18	-	436.53
Zap	$	107,660	73.71	207.57	80.41	26.47	-	388.16
MORTON CO.	$	47,140,649						
Almont	$	51,188	138.32	188.84	88.77	-	7.38	423.31
Flasher	$	179,391	136.32	195.00	130.11	20.44	9.73	491.60
Glen Ullin	$	498,608	133.32	156.19	113.20	14.03	7.53	424.27
Hebron	$	524,458	136.32	149.23	132.60	38.25	9.17	465.57
Mandan	$	20,579,901	127.64	211.94	116.23	43.67	5.81	505.29
New Salem	$	840,453	138.32	167.43	91.17	23.18	8.66	428.76
MOUNTRAIL CO.	$	13,535,374						
New Town	$	645,918	115.68	176.90	100.37	14.97	4.47	412.39
Palermo	$	51,169	120.68	208.96	11.19	-	3.42	344.25
Parshall	$	517,896	118.18	208.17	122.76	21.78	9.98	480.87
Plaza	$	118,009	118.18	213.68	55.84	5.10	5.91	398.71
Ross	$	3,053	120.68	208.96	49.47	-	3.42	382.53
Stanley	$	1,044,572	115.68	208.96	144.50	28.51	0.93	498.58
White Earth	$	42,469	120.68	182.94	43.23	-	0.93	347.78
NELSON CO.	$	10,324,929						
Aneta	$	190,231	147.06	188.21	72.05	13.65	2.06	423.03
Lakota	$	532,378	147.06	195.52	142.29	25.07	7.79	517.73
McVille	$	323,476	147.06	188.21	155.19	44.82	10.30	545.58
Michigan	$	246,613	147.06	188.21	71.22	17.35	6.73	430.57
Pekin	$	43,256	147.06	188.21	77.27	-	4.49	417.03
Petersburg	$	154,690	143.06	188.21	76.61	7.69	12.40	427.97
Tolna	$	149,066	147.06	188.21	65.84	5.47	5.14	411.72
OLIVER CO.	$	4,740,645						
Center	$	542,501	80.01	166.55	60.49	6.44	5.54	319.03
PEMBINA CO.	$	27,223,281						
Bathgate	$	34,962	95.66	194.76	48.62	-	-	339.04
Canton	$	62,522	95.66	184.06	38.00	-	-	317.72
Cavalier	$	1,899,669	93.66	184.06	89.50	6.42	-	373.64
Crystal	$	221,011	95.66	205.16	60.44	6.91	5.00	373.17

2000 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Drayton	$ 804,270	93 66	174.93	75 24	18 59	-	362.42
Hamilton	$ 55,478	95.66	184.06	41.29	-	-	321.01
Mountain	$ 44,988	95.66	184.18	48.64	-	-	328.48
Neche	$ 277,678	95.66	194.76	42.50	20.89	5.00	358.81
Pembina	$ 890,485	93.66	252.33	133.60	-	-	479.59
St. Thomas	$ 397,040	93.66	212.75	52.43	7.56	5.00	371.40
Walhalla	$ 1,402,015	93.66	203.99	79 26	11 00	-	387.91
PIERCE CO	$ 11,599,536						
Balta	$ 33,938	111.58	193.87	-	-	-	305.45
Rugby	$ 3,182,402	111.58	193.87	136.12	21.54	-	463.11
Wolford	$ 23,154	111.58	195.00	38.00	-	-	344.58
RAMSEY CO.	$ 22,596,455						
Brocket	$ 32,525	117.86	195.52	-	-	5.02	318.40
Churchs Ferry	$ 114,636	117.86	181.10	29.07	-	-	328.03
Crary	$ 73,986	117.86	219.77	-	-	-	337.63
Devils Lake	$ 8,410,041	109.36	219.77	113.33	49.95	-	492.41
Edmore	$ 202,701	117.86	150.80	101.91	6.34	-	376.91
Hampden	$ 70,492	117.86	164.81	66.69	-	-	349.36
Lawton	$ 35,025	117.86	150.80	119.05	-	5.02	392.73
Starkweather	$ 52,984	117.86	164.81	79.96	-	5.00	367.63
RANSOM CO.	$ 12,673,998						
Elliott	$ 23,301	125.95	220.04	68.35	-	3.22	417.56
Enderlin**	$ 1,148,377	125.95	223.56	141.58	19.53	8.84	519.46
Fort Ransom	$ 58,073	125.95	176.22	49.00	-	6.86	358.03
Lisbon	$ 2,159,412	125.95	220.04	112.08	18.40	-	476.47
Sheldon	$ 80,792	125.95	251.00	2.48	-	8.84	388.27
RENVILLE CO.	$ 8,986,524						
Glenburn	$ 274,677	94.54	128.43	93.40	5.64	-	322.01
Grano	$ 6,752	94.54	183.53	59.24	-	-	337.31
Loraine	$ 29,931	94.54	134.46	36.75	-	-	265.75
Mohall	$ 639,697	90.59	134.46	132.68	24.79	-	382.52
Sherwood	$ 151,920	90.59	142.40	82.92	10.98	-	326.89
Tolley	$ 51,745	94.54	134.46	64.19	-	-	293.19
RICHLAND CO.	$ 39,194,926						
Abercrombie	$ 224,960	122.50	247.82	40.73	4.00	5.00	420.05
Barney	$ 79,629	122.50	216.08	58.14	-	7.34	404.06
Christine	$ 131,214	122.50	247.82	38.00	4.00	12.30	424.62
Colfax	$ 127,177	122.50	247.82	38.00	10.68	10.00	429.00
Dwight	$ 82,242	122.50	229.84	48.80	5.68	10.04	416.86
Fairmount	$ 326,099	122.50	208.05	119.71	12.37	4.61	467.24
Great Bend	$ 83,276	122.50	229.84	41.83	5.63	11.53	411.33
Hankinson	$ 798,108	122.50	209.86	79.04	13.71	15.00	440.11
Lidgerwood	$ 522,633	122.50	201.00	116.46	14.86	19.13	473.95
Mantador	$ 75,661	122.50	196.65	44.09	4.49	10.00	377.73
Mooreton	$ 233,114	122.50	229.84	38.00	9.58	6.29	406.21
Wahpeton	$ 9,380,952	117.50	229.84	120.87	36.83	7.60	512.64
Walcott	$ 139,906	122.50	202.94	47.16	4.00	10.00	386.60
Wyndmere	$ 527,964	122.50	216.08	58.75	6.62	8.09	412.04
ROLETTE CO.	$ 8,873,938						
Dunseith	$ 333,315	116.61	171.37	105.47	5.80	-	399.25
Mylo	$ 23,204	116.61	194.11	39.02	-	-	349.74
Rolette	$ 445,203	114.73	194.11	121.09	18.42	-	448.35
Rolla	$ 1,398,968	114.73	241.90	114.28	18.90	-	489.81

2000 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
St. John	$ 127,775	116.61	184.44	89.38	-	4.00	394.43
SARGENT CO.	$ 12,150,118						
Cayuga	$ 36,015	114.70	180.55	88.22	6.65	11.91	402.03
Cogswell	$ 54,484	114.70	180.55	140.59	-	3.33	439.17
Forman	$ 467,424	114.70	180.55	127.68	22.08	4.79	449.80
Gwinner	$ 1,077,173	114.20	216.17	124.26	32.19	6.29	493.11
Havana	$ 59,528	114.70	180.55	62.86	-	5.00	363.11
Milnor	$ 541,654	114.19	170.39	92.09	21.30	4.04	402.01
Rutland	$ 114,876	114.70	180.55	105.65	4.91	11.91	417.72
SHERIDAN CO.	$ 5,798,515						
Goodrich	$ 110,664	92.66	195.16	79.32	9.49	-	376.63
Martin	$ 67,665	92.66	175.79	58.62	-	1.86	328.93
McClusky	$ 230,059	92.66	186.47	89.49	38.77	5.00	412.39
SIOUX CO.	$ 1,976,754						
Fort Yates	$ 48,660	140.97	185.00	68.85	-	-	394.82
Selfridge	$ 47,916	140.97	197.96	91.66	-	-	430.59
Solen	$ 23,580	140.97	132.29	91.06	-	4.91	369.23
SLOPE CO.	$ 4,668,933						
Amidon	$ 17,151	61.70	80.82	-	-	4.15	146.67
Marmarth	$ 46,695	61.70	81.01	57.58	6.22	8.88	215.39
STARK CO.	$ 31,025,235						
Belfield	$ 564,202	106.70	159.42	111.09	28.56	7.00	412.77
Dickinson	$ 18,466,143	106.70	210.26	131.98	33.92	2.00	484.86
Gladstone	$ 99,937	106.70	210.26	145.05	9.26	17.20	488.47
Richardton	$ 425,574	106.70	194.32	116.12	15.23	7.06	439.43
South Heart	$ 218,858	106.70	148.76	96.93	11.32	12.04	375.75
Taylor	$ 85,414	106.70	181.96	85.77	6.38	12.48	393.29
STEELE CO.	$ 9,448,422						
Finley	$ 567,699	106.77	200.00	117.65	40.41	4.48	469.31
Hope	$ 181,695	106.77	191.29	214.53	19.00	7.67	539.26
Luverne	$ 61,006	107.77	191.29	50.15	-	7.67	356.88
Sharon	$ 70,645	107.77	200.00	144.55	-	-	452.32
STUTSMAN CO.	$ 42,809,556						
Buchanan	$ 46,714	106.90	173.89	92.90	-	3.88	377.57
Cleveland	$ 105,609	106.90	158.30	-	-	5.00	270.20
Courtenay	$ 57,418	106.90	143.34	128.33	-	2.71	381.28
Jamestown	$ 18,354,324	102.38	201.65	129.20	41.81	-	475.04
Kensal	$ 145,426	105.19	179.35	50.58	4.82	4.16	344.10
Medina	$ 228,385	105.19	158.30	100.28	10.66	9.31	383.74
Montpelier	$ 31,326	106.90	147.79	95.89	-	-	350.58
Pingree	$ 30,275	106.90	173.89	115.20	-	3.88	399.87
Spiritwood Lake	$ 147,159	106.90	143.34	37.37	-	3.88	291.49
Streeter	$ 107,055	105.19	141.51	180.54	9.22	3.47	439.93
Woodworth	$ 84,019	106.90	164.36	107.82	-	-	379.08
TOWNER CO.	$ 10,813,915						
Bisbee	$ 80,209	104.05	160.57	182.10	-	4.75	451.47
Cando	$ 1,246,927	103.05	168.28	106.53	34.30	-	412.16
Egeland	$ 28,598	104.05	160.57	103.73	-	5.57	373.92
Hansboro	$ 7,910	101.95	241.90	-	-	6.30	350.15
Maza	$ 83,698	104.05	168.28	3.11	-	-	275.44
Perth	$ 21,039	104.05	160.57	178.35	-	4.75	447.72

City	Taxable Valuation		State/County	School	City	Park	Other*	Total Levies
Rock Lake	$	79,798	101.95	159.69	87.53	-	6.30	355.47
Sarles**	$	2,898	101.95	152.87	58.53	6.71	4.33	324.39
TRAILL CO.	$	22,383,234						
Buxton	$	390,951	108.89	171.83	50.46	14.84	3.71	349.73
Clifford	$	55,846	108.89	217.00	61.77	3.03	5.46	396.15
Galesburg	$	193,465	108.89	217.00	59.65	5.47	3.53	394.74
Grandin**	$	10,735	108.89	238.15	47.36	4.00	5.00	403.40
Hatton	$	751,466	108.89	205.76	123.50	13.21	-	451.36
Hillsboro	$	1,568,595	108.64	168.98	64.78	17.65	-	360.05
Mayville	$	1,761,698	108.89	211.00	98.95	36.73	-	455.57
Portland	$	740,783	108.89	211.00	69.56	25.98	5.00	420.43
Reynolds**	$	239,410	108.89	171.83	52.63	5.00	5.00	343.35
WALSH CO.	$	28,424,912						
Adams	$	153,406	113.62	184.91	145.30	6.30	7.68	457.81
Ardoch	$	40,861	113.62	188.39	89.62	-	6.84	398.47
Conway	$	6,141	113.62	185.51	3.86	-	5.88	308.87
Edinburg	$	226,740	113.62	226.98	92.10	12.35	6.14	451.19
Fairdale	$	70,052	113.62	150.80	52.83	4.18	3.25	324.68
Fordville	$	207,323	113.62	185.51	67.86	6.14	5.88	379.01
Forest River	$	108,258	113.62	188.39	73.95	8.81	0.66	385.43
Grafton	$	4,932,197	113.62	286.80	126.71	33.05	0.66	560.84
Hoople	$	285,609	113.62	205.16	62.31	6.89	6.36	394.34
Lankin	$	132,044	113.62	192.31	68.41	6.17	0.66	381.17
Minto	$	531,036	113.62	179.26	84.46	17.04	6.84	401.22
Park River	$	1,466,421	113.62	232.24	91.68	21.02	0.66	459.22
Pisek	$	50,464	113.62	232.24	54.60	5.31	5.03	410.80
WARD CO.	$	93,549,057						
Berthold	$	436,990	71.70	151.65	38.03	2.87	3.04	267.29
Burlington	$	1,019,369	72.70	214.26	76.97	-	-	363.93
Carpio	$	187,695	71.70	214.26	50.09	2.47	4.26	342.78
Des Lacs	$	152,813	71.70	214.26	19.76	2.94	5.71	314.37
Donnybrook	$	46,350	71.70	194.83	77.04	5.83	-	349.40
Douglas	$	24,319	72.70	163.54	115.23	-	5.00	356.47
Kenmare	$	1,009,058	71.70	194.83	149.20	17.71	-	433.44
Makoti	$	114,841	71.70	192.84	39.71	5.60	8.09	317.94
Minot	$	60,789,672	68.86	184.78	128.21	28.10	-	409.95
Ryder	$	71,120	71.70	192.84	53.02	4.70	8.09	330.35
Sawyer	$	281,241	72.70	192.79	46.25	-	5.00	316.74
Surrey	$	977,860	71.70	224.84	59.39	11.97	6.11	374.01
WELLS CO.	$	15,245,785						
Bowdon	$	79,425	106.55	178.94	107.53	9.68	-	402.70
Cathay	$	12,183	106.55	188.70	162.28	-	1.91	459.44
Fessenden	$	504,459	106.55	145.00	100.14	24.48	4.31	380.48
Hamberg	$	20,559	106.55	145.00	100.44	-	4.31	356.30
Harvey	$	1,889,935	106.55	175.79	101.25	30.26	-	413.85
Hurdsfield	$	45,245	106.55	180.13	111.09	9.48	-	407.25
Sykeston	$	60,396	106.55	188.70	91.07	6.31	2.35	394.98
WILLIAMS CO.	$	33,639,429						
Alamo	$	37,937	118.82	160.55	105.01	-	19.04	403.42
Epping	$	52,223	118.82	194.84	141.70	-	16.98	472.34
Grenora	$	147,825	117.58	178.80	113.26	29.48	13.20	452.32
Ray	$	427,792	117.58	194.84	95.08	17.34	17.40	442.24
Springbrook	$	20,763	118.82	194.84	-	-	14.04	327.70
Tioga	$	881,138	117.58	182.94	135.31	70.34	2.71	508.88

2000 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
Wildrose	$ 73,983	117.58	160.55	90.82	16.26	18.57	403.78
Williston	$ 13,495,222	117.58	247.84	122 20	37.76	2 37	527.75
State Averages		99.34	184.69	77.27	9.87	5 35	376 45

* Other may include the following districts: fire, ambulance, airport, water management, county park, county library, soil conservation, weed control, vector control, Garrison Diversion conservancy, recreation, special assessment, and hospital.

** Enderlin is in Cass and Ransom Counties.
Grandin is in Cass and Traill Counties.
Lehr is in Logan and McIntosh Counties.
Reynolds is in Grand Forks and Traill Counties.
Sarles is in Cavalier and Towner Counties.
Tower City is in Barnes and Cass Counties.
Wilton is in Burleigh and McLean Counties.

TO CALCULATE WHAT ONE MILL RAISES IN REVENUE FOR A CITY, DIVIDE THE CITY'S TAXABLE VALUATION BY 1,000.

The information in this publication was received from county auditors. We thank all county auditors for taking the time to compile and submit the date necessary to publish this bulletin.