

MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION

SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1025

2005 HOUSE FINANCE AND TAXATION

HB 1025

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1025**

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date January 5, 2005

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

Committee Clerk Signature

Janice Stein

Minutes:

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

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

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

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

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

Testified in support of the bill, see written testimony.

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

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

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

TERRY TRAYNOR At this time I don't.

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

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

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

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

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

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

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

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

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

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

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

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

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

MIKE MONTPLAISIR Stated he thought he could get a list.

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

See written testimony.

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

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

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

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

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

ALAN ERICKSON, LOBBYIST FOR THE TOWNSHIP OFFICERS ASSOCIATION

Testified in opposition of the bill. See written testimony.

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

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

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

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

Page 5

House Finance and Taxation Committee

Bill/Resolution Number **HB 1025**

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

With no further testimony, the hearing was closed.

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1025**

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date **January 25, 2005**

| Tape Number | Side A | Side B | Meter # |
|-------------|--------|--------|---------|
| 2 | | X | 28.9 |

Committee Clerk Signature

Minutes:

COMMITTEE ACTION

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

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

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

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

8 Yes 4 No 2 Absent

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

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1025**

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date **January 26, 2005**

| Tape Number | Side A | Side B | Meter # |
|-------------|----------|--------|-------------|
| 1 | X | | 30.8 |

Committee Clerk Signature

Minutes:

COMMITTEE ACTION

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

REP. WEILER Second the motion. Motion carried.

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

REP. CONRAD Second the motion. Motion failed.

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

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

7 YES 6 NO 1 ABSENT

REP. WRANGHAM Was given the floor assignment.

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

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

House FINANCE & TAXATION

Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

50155. 0101

Action Taken

Amends

Motion Made By

Rep. Wrangham

Seconded By

Rep Iverson

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

Representatives

Yes No

Total (Yes)

8

No

4

Absent

2

Floor Assignment

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

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

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

House FINANCE & TAXATION

Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

Action Taken

Reconsider Action

Failed

Motion Made By

Seconded By

| Representatives |
|-------------------------|
| BELTER, WES, CHAIRMAN |
| DROVDAL, DAVID, V-CHAIR |
| BRANDENBURG, MICHAEL |
| CONRAD, KARI |
| FROELICH, ROD |
| GRANDE, BETTE |
| HEADLAND, CRAIG |
| IVERSON, RONALD |
| KELSH, SCOT |
| NICHOLAS, EUGENE |
| OWENS, MARK |
| SCHMIDT, ARLO |
| WEILER, DAVE |
| WRANGHAM, DWIGHT |

| Yes | No |
|-----|----|
| | ✓ |
| ✓ | |
| | ✓ |
| ✓ | |
| A | |
| | ✓ |
| | ✓ |
| | ✓ |
| ✓ | |
| ✓ | |
| ✓ | |
| ✓ | |
| | ✓ |

| Representatives | Yes | No |
|-----------------|-----|----|
|-----------------|-----|----|

Total (Yes)

6

No

7

Absent

Floor Assignment

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

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

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

House FINANCE & TAXATION

Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

Action Taken Do Not Pass

Motion Made By Rep. Drovdal Seconded By Rep. Conrad

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

Failed

Total (Yes) 6 No 7

Absent

Floor Assignment Rep.

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

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

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

House FINANCE & TAXATION

Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

Action Taken

Motion Made By

Do Pass 25 Amended
Rep. Brandenburg Seconded By Rep. Iverson

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

Total (Yes)

No

Absent

Floor Assignment

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

7
1
Rep. Wrangham

REPORT OF STANDING COMMITTEE

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

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

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

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

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

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

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

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

Page 1, remove the overstrike over lines 20 and 21

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

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

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

Page 2, overstrike lines 9 through 14

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

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

Page 2, overstrike lines 19 through 21

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

Page 2, line 23, overstrike "resolution of"

Renumber accordingly

2005 TESTIMONY

HB 1025

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

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

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

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

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

As elected officials, I know you struggled with granting this optional authority last session, but I want to assure you that county officials are just as concerned about holding taxes down and, like you, very responsive to their voters.

Counties actually levy less than 24% of all property taxes statewide and amendments to this section of law reduce its effect in only twenty-two of the counties' sixty-two special levies authorized by state statute. So, while this bill addresses an important optional authority for counties, it is impacting a very small portion of the overall property tax levied.

Mr. Chairman and members of the committee, I thank you for the opportunity to present this testimony, and urge a Do Pass recommendation.

NORTH DAKOTA WEED CONTROL ASSOCIATION

**724 5TH STREET
LANGDON, ND 58249**

**TESTIMONY ON HB 1025
WEDNESDAY, JANUARY 5TH, 2005**

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

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

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

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

Thank-you



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North Dakota Farm Bureau

www.ndfb.org

House Finance and Taxation Committee

January 5, 2005

North Dakota Farm Bureau Testimony on HB 1025

Eric Aasmundstad, President

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

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

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

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

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

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

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

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

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

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

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

One future. One voice.

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

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

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

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

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

Mills Levied 2003 (For Collection in 2004)

Table A

| a | b | c | d | e | f | g | h | i | j |
|--|-------------------|-------------------|---------------------|--------------------|--|---------------|---------------|--------------------------------------|--|
| 53 County Average | Maximum Levied | Minimum Levied | Counties Levying | Number at Limit | | Levy Limit | Imposed by | Citations | Notes |
| Levies Proposed for Optional Consolidation | | | | | | | | | |
| General Fund | | | | | | | | | |
| 26.89 | 62.77 | 9.91 | 52 | 34 | 1201 General or Home Rule | 23.00 | Board | 57-15-06 | |
| | | | | | 1202 Care of Patients in Institutions | | Board | 57-15-06 | |
| 13.08 | 32.64 | 0.25 | 5 | 1 | 1203 Human Services | | Board | 57-15-06 | |
| 4.01 | 13.94 | 0.25 | 45 | - | 1204 County Road & Bridge | | Board | 57-15-06 | |
| | | | | | 1205 Extra Ordinary Outlay | 5.00 | 50+% Vote | 11-11-24 | |
| 0.25 | 0.25 | 0.25 | 1 | - | 1206 Aid to Multi-County Fair Assoc. | 1.00 | Boards | 4-02-37 | |
| | | | | | 1207 Firebreak Fund | 5.00 | Petition | 18-07-01 | |
| 31.02 | 70.77 | 0.25 | 53 | 43 | Total General Fund | 34.00 | | | |
| 3.48 | 7.45 | 0.50 | 34 | 14 | 1208 Regional or Co. Correction Center | 5.00 | Board | 57-15-06.6 | |
| 11.58 | 27.25 | 1.62 | 48 | - | 1211 OASIS, Soc. Sec. & Retirement | 30.00 | Board | 52-09-08 | Tele. & Health limits within limit |
| 0.83 | 2.08 | 0.25 | 50 | 10 | 1213 Veterans Service Officer | 1.25 | Board | 57-15-06.4 | |
| 2.83 | 5.11 | 1.00 | 48 | 41 | 1214 Extension Service | 2.00 | 50+% Vote | 4-08-15 | |
| 2.82 | 4.38 | 0.75 | 44 | - | 1215 Extension Service | 2.00 | 50+% Vote | 4-08-15.1 | |
| 0.30 | 0.50 | 0.19 | 44 | - | 1216 Historical Society Work | 0.75 | 60% Vote | 11-11-53 | 0.25 may be levied by board action |
| 1.08 | 2.50 | 0.30 | 29 | 1 | 1218 Aid to County Fair | 2.00 | 50+% Vote | 4-02-26, 4-02-27, 4-02-27.1 | |
| 0.38 | 0.61 | 0.08 | 26 | 11 | 1224 Advertising | 0.50 | Board | 57-15-10.1 | |
| 2.70 | 4.78 | 0.60 | 13 | 8 | 1226 County Loan | 3.00 | Board | 57-47-04 | |
| 0.10 | 0.11 | 0.06 | 7 | 6 | 1232 Abandoned Cemetery Maintenance | 0.10 | Board | 57-15-27.2 | |
| 5.04 | 12.80 | 0.18 | 13 | 9 | 1233 County Road | 5.00 | 60+% of Vote | 24-05-01 | |
| 1.97 | 6.11 | 0.29 | 34 | 3 | 1235 Insurance Reserve | 5.00 | Board | 32-12.1-08 | |
| 0.94 | 1.28 | 0.50 | 44 | - | 1241 County Fair, Purchase/Lease | 2.00 | 50+% Vote | 4-02-27.2 | |
| | | | | | 1242 Econ., Ind., Planning Surv. & Train | 1.00 | 60% Vote | 40-57.2-04 | |
| | | | | | 1243 Plant Pest Control | 1.00 | 60% Vote | 4-33-11 | For one year to reimburse gen. Fund |
| 0.27 | 0.27 | 0.27 | 41 | - | 1244 Planning Purposes | 3.00 | 60% Vote | 57-15-06.5 | |
| | | | | | 1246 TV UHF Booster Station | 2.00 | 60% Vote | 11-11-60 | |
| | | | | | 1247 Railroad Purposes | 4.00 | Board | 48-17.2-21 | |
| | | | | | 1253 Extermination of gophers/pests | 0.50 | Board | 4-16-02 | |
| 4.10 | 8.31 | 1.26 | 39 | 30 | 1261 Comprehensive Health Care Insur. | 4.00 | Board | 52-09-08 | |
| | | | | | 1262 Handicapped Programs & Activities | 0.50 | 50+% Vote | (11-11-85) Should be 57-15-60 | |
| | | | | | 1263 Lease for court/LE facilities | 10.00 | 66% Vote | 57-15-59 | Limited to 20 years |
| 54.58 | 82.93 | 10.19 | 53.00 | - | | 118.60 | | | |
| Levies Proposed for Removal from Optional Consolidation | | | | | | | | | |
| 3.73 | 7.27 | 1.48 | 5 | 1 | 1229 Weather Modification | 7.00 | Board | 61-04.1-26 | |
| 3.43 | 6.00 | 0.99 | 6 | 4 | 1257 Weed & Grass Control | 2.00 | 50+% Vote | 57-15-54 | |
| 3.46 | 5.16 | 1.10 | 47 | 20 | 1258 Weed Control & Leafy Spurge | 4.00 | Board | 63-01.1-06 | Not applicable in cities over 3,000 |
| 3.08 | 4.66 | 1.00 | 28 | 10 | 1260 Library & Reading Room | 4.00 | Petition | 40-38-02 | Voters may increase beyond 4 |
| 0.97 | 3.19 | 0.02 | 36 | 23 | 1267 County Parks & Recreational Areas | 1.00 | Board | 11-28-06 | Voters may increase levy |
| 2.25 | 3.00 | 1.00 | 4 | 2 | 1268 Co. Parks & Rec. Facilities | 3.00 | Board | 57-15-06.9 | Voters may discontinue |
| 6.26 | 13.44 | 1.67 | 53.00 | - | | 21.00 | | | |
| Levies NOT Originally Proposed for Optional Consolidation | | | | | | | | | |
| | | | | | 1208 Excess Levy (50% Legal Limitation) | *** | 60% Vote | 2-year limit | |
| 1.76 | 7.13 | 0.10 | 24 | 13 | 1210 Emergency | 2.00 | Board | Stops when variable limit is reached | |
| 12.53 | 22.75 | 5.17 | 46 | - | 1212 Farm to Market & Federal Aid Road | by ballot | 50+% Vote | | |
| 3.64 | 5.04 | 1.99 | 46 | 4 | 1217 Health District | 5.00 | Joint Board | | |
| 2.91 | 4.07 | 0.27 | 35 | 14 | 1219 Job Development | 4.00 | Board | 11-11.1-06 | City levy can limit to rural areas |
| 17.11 | 31.70 | 4.23 | 46 | 18 | 1220 Human Services | 20.00 | Board | | |
| 1.15 | 2.00 | 0.50 | 50 | 1 | 1221 Programs & Activities for Elderly | 2.00 | 50+% Vote | | |
| 8.43 | 20.77 | 1.52 | 13 | - | 1222 Emergency Human Services | Unlimited | Board | | If HS expenditures exceed revenue |
| 20.00 | 20.00 | 20.00 | 1 | 1 | 1223 County Welfare | 2.00 | 60+% of Vote | | |
| 1.69 | 4.00 | 0.25 | 20 | 1 | 1225 Airport Authority | 4.00 | Board | | City/Twp levy can limit to other areas |
| 0.59 | 1.59 | 0.01 | 9 | - | 1227 Spec. Assmt on County Property | Unlimited | Board | | |
| 4.04 | 10.00 | 0.25 | 21 | 1 | 1228 Ambulance Service | 10.00 | 50+% Vote | | |
| 4.08 | 4.08 | 4.08 | 1 | 1 | 1230 Regional Airport Authority | 4.00 | Airport Board | | |
| 5.00 | 11.11 | 1.00 | 7 | - | 1231 Bond P&I: Co.Bldgs., Bridges, Rds. | Unlimited | Board | | |
| | | | | | 1234 Aid for Junior Colleges | REPEALED | | | |
| | | | | | 1236a Judgements | Unlimited | Board | | |
| | | | | | 1236b Judgements by the State | 1.00 | Board | | |
| | | | | | 1237 County Clinic Association | 8.00 | 66% Vote | | 8 for 5 years or 5 for 15 years |
| 0.96 | 0.96 | 0.96 | 1 | - | 1238 Nursing Home Authority | 5.00 | Board | | |
| 5.00 | 5.00 | 5.00 | 2 | - | 1239 County Hospital Association | 8.00 | 66% Vote | | 8 for 5 years or 5 for 15 years |
| | | | | | 1240 County Fair, Land & Buildings | REPEALED | | | |
| | | | | | 1245 Judgement for Injury Claim | 5.00 | Board | | |
| | | | | | 1248 Default of State Taxes | Unlimited | Board | | |
| | | | | | 1249 Fire Protection | Unlimited | Petition | | Petition of organized townships |
| | | | | | 1250 Compromise of Judgement/Injury | Unlimited | Board | | |
| | | | | | 1251 Bond payments for judgement | Unlimited | Board | | |
| | | | | | 1252 Joining Garrison Diversion Dist. | Unlimited | Board | | |
| | | | | | 1254 Debts of dissolved townships | Unlimited | Board | | Levied against dissolved twp only |
| | | | | | 1255 Pay township debt to county | Twp.Cap. | Board | | |
| | | | | | 1256 Disaster/Emergency matching | EXPIRED | | | |
| 21.70 | 35.51 | 5.62 | 28 | 24 | 1259 Unorganized Road & Bridge | 18.00 | Board | | Only in unorganized territory |
| 2.47 | 4.81 | 0.36 | 43 | 14 | 1264 Water Resource District | 4.00 | Board | | |
| 1.23 | 2.00 | 0.53 | 13 | 2 | 1265 Joint Water Resource District | 2.00 | Board | | |
| 1.19 | 1.64 | 0.77 | 6 | 5 | 1266 Vector Control District | 1.00 | Board | | |
| | | | | | 1268 Joint County Park | 3.00 | 50+% Vote | | |
| 113.17 | 171.62 | 45.14 | 53.00 | - | | | | | |

NORTH DAKOTA TOWNSHIP OFFICERS ASSOCIATION

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

I AM HERE TODAY TO OPPOSE HB 1025 AS PRESENTED.

THE TOWNSHIP OFFICERS ASSOCIATION AT THEIR ANNUAL MEETING
WERE OPPOSED TO THE CONSOLIDATION OF COUNTY MILL LEVIES
WITHOUT IT BEING VOTED ON BY THE VOTING RESIDENTS OF THAT
COUNTY. IF IT GOES TO A VOTE OF THE PEOPLE THE ASSOCIATION OF
TOWNSHIPS WOULD NOT BE OPPOSED TO ANY OF THE BILL.

DO YOU HAVE ANY QUESTIONS?

IF THERE ARE EVER ANY QUESTIONS ABOUT A BILL I WILL BE MORE THAN
HAPPY TO WORK WITH YOU. THANKYOU

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

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

REGARDING HOUSE BILL 1025

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

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

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

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

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

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

1. The section creates an optional authority - it is an "either/or" option - counties could keep the current mix of levies, or opt for the consolidated general fund levy - not both and, unless they have implemented a home rule charter, no other combinations.

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

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

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

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

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

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

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

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

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

CONCERNING HOUSE BILL 1025

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

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

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

Mills Levied 2003 (For Collection in 2004)

Table A

| a | b | c | d | e | f | g | h | i | j |
|---|----------------|----------------|-------------------|-----------------|--|------------|---------------|--------------------------------------|--|
| 53 County Average | Maximum Levied | Minimum Levied | Countries Levying | Number at Limit | | Levy Limit | Imposed by | Citations | Notes |
| Levies Proposed for Optional Consolidation | | | | | | | | | |
| 26.89 | 62.77 | 9.91 | 52 | 34 | General Fund | | | | |
| - | - | - | - | - | 1201 General or Home Rule | 23.00 | Board | 57-15-06 | |
| 14.33 | 32.64 | 0.25 | 4 | 1 | 1202 Care of Patients in Institutions | | Board | 57-15-06 | |
| 4.01 | 13.94 | 0.25 | 45 | - | 1203 Human Services | | Board | 57-15-06 | |
| - | - | - | - | - | 1204 County Road & Bridge | | Board | 57-15-06 | |
| 0.25 | 0.25 | 0.25 | 1 | - | 1205 Extra Ordinary Outlay | 5.00 | 50+% Vote | 11-11-24 | |
| - | - | - | - | - | 1206 Aid to Multi-County Fair Assoc. | 1.00 | Boards | 4-02-37 | |
| - | - | - | - | - | 1207 Firebreak Fund | 5.00 | Petition | 18-07-01 | |
| 30.87 | 70.77 | 0.25 | 53 | 43 | Total General Fund | 34.00 | | | |
| 3.48 | 7.45 | 0.50 | 34 | 14 | 1208 Regional or Co. Correction Center | 5.00 | Board | 57-15-06.6 | |
| 11.58 | 27.25 | 1.62 | 48 | - | 1211 OASIS, Soc. Sec. & Retirement | 30.00 | Board | 52-09-08 | Tele. & Health limits within limit |
| 0.83 | 2.08 | 0.25 | 50 | 10 | 1213 Veterans Service Officer | 1.25 | Board | 57-15-06.4 | |
| 2.83 | 5.11 | 1.00 | 48 | 41 | 1214 Extension Service | 2.00 | 50+% Vote | 4-08-15 | |
| 2.82 | 4.38 | 0.75 | 4 | 3 | 1215 Extension Service | 2.00 | 50+% Vote | 4-08-15.1 | |
| 0.30 | 0.50 | 0.19 | 44 | - | 1216 Historical Society Work | 0.75 | 60% Vote | 11-11-53 | 0.25 may be levied by board action |
| 1.08 | 2.50 | 0.30 | 29 | 1 | 1218 Aid to County Fair | 2.00 | 50+% Vote | 4-02-26, 4-02-27, 4-02-27.1 | |
| 0.38 | 0.61 | 0.08 | 26 | 11 | 1224 Advertising | 0.50 | Board | 57-15-10.1 | |
| 2.70 | 4.78 | 0.60 | 13 | 8 | 1226 County Loan | 3.00 | Board | 57-47-04 | |
| 0.10 | 0.11 | 0.06 | 7 | 6 | 1232 Abandoned Cemetery Maintenance | 0.10 | Board | 57-15-27.2 | |
| 5.04 | 12.80 | 0.18 | 13 | 9 | 1233 County Road | 5.00 | 60+% of Vote | 24-05-01 | |
| 1.97 | 6.11 | 0.29 | 34 | 3 | 1235 Insurance Reserve | 5.00 | Board | 32-12.1-08 | |
| 0.94 | 1.28 | 0.50 | 4 | - | 1241 County Fair, Purchase/Lease | 2.00 | 50+% Vote | 4-02-27.2 | |
| - | - | - | - | - | 1242 Econ., Ind., Planning Surv. & Train | 1.00 | 60% Vote | 40-57.2-04 | |
| - | - | - | - | - | 1243 Plant Pest Control | 1.00 | 60% Vote | 4-33-11 | For one year to reimburse gen. Fund |
| 0.27 | 0.27 | 0.27 | 1 | - | 1244 Planning Purposes | 3.00 | 60% Vote | 57-15-08.5 | |
| - | - | - | - | - | 1246 TV UHF Booster Station | 2.00 | 60% Vote | 11-11-60 | |
| - | - | - | - | - | 1247 Railroad Purposes | 4.00 | Board | 49-17.2-21 | |
| - | - | - | - | - | 1253 Extermination of gophers/pesta | 0.50 | Board | 4-16-02 | |
| 4.10 | 8.31 | 1.26 | 39 | 30 | 1261 Comprehensive Health Care Insur. | 4.00 | Board | 52-09-08 | |
| - | - | - | - | - | 1262 Handicapped Programs & Activities | 0.50 | 50+% Vote | (11-11-65) Should be 57-15-60 | |
| - | - | - | - | - | 1263 Lease for court/LE facilities | 10.00 | 66% Vote | 57-15-59 | Limited to 20 years |
| 54.43 | 82.93 | 10.19 | 53.00 | - | | 118.60 | | | |
| Levies Proposed for Removal from Optional Consolidation | | | | | | | | | |
| 3.73 | 7.27 | 1.48 | 5 | 1 | 1229 Weather Modification | 7.00 | Board | 61-04.1-26 | |
| 3.43 | 6.00 | 0.99 | 6 | 4 | 1257 Weed & Grass Control | 2.00 | 50+% Vote | 57-15-54 | |
| 3.46 | 5.16 | 1.10 | 47 | 20 | 1258 Weed Control & Leafy Spurge | 4.00 | Board | 63-01.1-06 | Not applicable in cities over 3,000 |
| 3.08 | 4.66 | 1.00 | 28 | 10 | 1260 Library & Reading Room | 4.00 | Petition | 40-38-02 | Voters may increase beyond 4 |
| 0.97 | 3.19 | 0.02 | 36 | 23 | 1267 County Parks & Recreational Areas | 1.00 | Board | 11-28-06 | Voters may increase levy |
| 2.25 | 3.00 | 1.00 | 4 | 2 | 1269 Co. Parks & Rec. Facilities | 3.00 | Board | 57-15-06.9 | Voters may discontinue |
| 6.26 | 13.44 | 1.67 | 53.00 | - | | 21.00 | | | |
| Levies NOT Originally Proposed for Optional Consolidation | | | | | | | | | |
| 1.76 | 7.13 | 0.10 | 24 | 13 | 1209 Excess Levy (50% Legal Limitation) | *** | 50% Vote | 2-year limit | |
| 12.53 | 22.75 | 5.17 | 46 | - | 1210 Emergency | 2.00 | Board | Stops when variable limit is reached | |
| 3.64 | 5.04 | 1.99 | 46 | 4 | 1212 Farm to Market & Federal Aid Road | by ballot | 50+% Vote | | |
| 2.91 | 4.07 | 0.27 | 35 | 14 | 1217 Health District | 5.00 | Joint Board | | |
| 16.92 | 31.70 | 4.23 | 47 | 18 | 1219 Job Development | 4.00 | Board | 11-11.1-06 | City levy can limit to rural areas |
| 1.15 | 2.00 | 0.50 | 50 | 1 | 1220 Human Services | 20.00 | Board | | |
| 8.43 | 20.77 | 1.52 | 13 | - | 1221 Programs & Activities for Elderly | 2.00 | 50+% Vote | | |
| 20.00 | 20.00 | 20.00 | 1 | 1 | 1222 Emergency Human Services | Unlimited | Board | | If HS expenditures exceed revenue |
| 1.69 | 4.00 | 0.25 | 20 | 1 | 1223 County Welfare | 2.00 | 60+% of Vote | | |
| 0.59 | 1.59 | 0.01 | 9 | - | 1225 Airport Authority | 4.00 | Board | | City/Twp levy can limit to other areas |
| 4.04 | 10.00 | 0.25 | 21 | 1 | 1227 Spec. Assmt on County Property | Unlimited | Board | | |
| 4.08 | 4.08 | 4.08 | 1 | 1 | 1228 Ambulance Service | 10.00 | 50+% Vote | | |
| 5.00 | 11.11 | 1.00 | 7 | - | 1230 Regional Airport Authority | 4.00 | Airport Board | | |
| - | - | - | - | - | 1231 Bond P&I: Co.Bldgs.,Bridges,Rds. | Unlimited | Board | | |
| - | - | - | - | - | 1234 Aid for Junior Colleges | REPEALED | | | |
| - | - | - | - | - | 1236a Judgements | Unlimited | Board | | |
| - | - | - | - | - | 1236b Judgements by the State | 1.00 | Board | | |
| 0.96 | 0.96 | 0.96 | 1 | - | 1237 County Clinic Association | 8.00 | 66% Vote | | 8 for 5 years or 5 for 15 years |
| 5.00 | 5.00 | 5.00 | 2 | - | 1238 Nursing Home Authority | 5.00 | Board | | |
| - | - | - | - | - | 1239 County Hospital Association | 8.00 | 66% Vote | | 8 for 5 years or 5 for 15 years |
| - | - | - | - | - | 1240 County Fair, Land & Buildings | REPEALED | | | |
| - | - | - | - | - | 1245 Judgement for Injury Claim | 5.00 | Board | | |
| - | - | - | - | - | 1248 Default of State Taxes | Unlimited | Board | | |
| - | - | - | - | - | 1249 Fire Protection | Unlimited | Petition | | Petition of organized townships |
| - | - | - | - | - | 1250 Compromise of Judgement/Injury | Unlimited | Board | | |
| - | - | - | - | - | 1251 Bond payments for judgement | Unlimited | Board | | |
| - | - | - | - | - | 1252 Joining Garrison Diversion Dist. | Unlimited | Board | | |
| - | - | - | - | - | 1254 Debts of dissolved townships | Unlimited | Board | | Levied against dissolved twp only |
| - | - | - | - | - | 1255 Pay township debt to county | Twp.Cap. | Board | | |
| - | - | - | - | - | 1256 Disaster/Emergency matching | EXPIRED | | | |
| 21.70 | 35.51 | 5.62 | 28 | 24 | 1259 Unorganized Road & Bridge | 18.00 | Board | | Only in unorganized territory |
| 2.47 | 4.81 | 0.36 | 43 | 14 | 1264 Water Resource District | 4.00 | Board | | |
| 1.23 | 2.00 | 0.53 | 13 | 2 | 1265 Joint Water Resource District | 2.00 | Board | | |
| 1.19 | 1.64 | 0.77 | 6 | 5 | 1266 Vector Control District | 1.00 | Board | | |
| - | - | - | - | - | 1268 Joint County Park | 3.00 | 50+% Vote | | |
| - | - | - | - | - | 1270 Port Authority | 4.00 | Board | | Unlimited for Bond in cities |
| - | - | - | - | - | 1271 Commerce Authority | 4.00 | Board | | |
| 113.17 | 171.62 | 45.14 | 53.00 | | | | | | |

Mills Levied 2003

| | | | | | | | | | | | | | |
|-------|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1201 | General or Home Rule | 24.60 | 38.82 | 36.20 | 23.00 | 39.88 | 21.57 | 24.92 | 27.60 | 41.46 | 27.57 | 20.87 | 41.19 |
| 1202 | Care for Patients in Institutions | | | | | | | | | | | | |
| 1203 | Human Services | 22.11 | | | | | | | | | | | |
| 1204 | County Road & Bridge | 2.28 | 5.00 | 2.00 | 2.69 | 0.51 | 0.25 | 11.25 | 8.32 | 0.34 | | 7.23 | |
| 1205 | Extra Ordinary Outlay | | | | | | | | | | | | |
| 1206 | Aid to Multi-County Fair Assoc. | | | | | | | | | | | | |
| 1207 | Firebreak Fund | | | | | | | | | | | | |
| | | 48.99 | 43.92 | 38.20 | 25.69 | 40.39 | 21.82 | 36.17 | 35.92 | 41.80 | 27.57 | 28.10 | 41.19 |
| 1208 | Regional or Co. Correction Center | 0.90 | 3.70 | | 1.00 | | 5.47 | | 5.46 | | 2.02 | | 1.50 |
| 1211 | OASIS, Soc. Sec. & Retirement | 12.05 | 18.00 | 4.96 | 8.50 | 8.39 | 15.19 | 11.51 | 22.60 | 11.80 | 10.09 | 9.18 | |
| 1213 | Veterans Service Officer | 0.57 | 1.25 | | 0.76 | 0.47 | 1.03 | 0.99 | 0.71 | 0.61 | 0.45 | 0.37 | 0.65 |
| 1214 | Extension Service | 1.95 | 3.01 | | 2.31 | 3.97 | 1.89 | 4.00 | 4.76 | 2.52 | 2.26 | 2.68 | 3.32 |
| 1215 | Extension Service | | | | | | | | | | | | |
| 1216 | Historical Society Work | 0.25 | 0.32 | 0.47 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.38 | | 0.25 | 0.47 |
| 1218 | Aid to County Fair | | 1.00 | | 1.50 | 1.00 | 0.30 | | 0.75 | 1.50 | 0.50 | | |
| 1224 | Advertising | | | 0.18 | | | 0.08 | | | 0.56 | 0.22 | 0.26 | 0.50 |
| 1226 | County Loan | | 3.00 | | | 2.00 | 4.78 | 2.52 | 1.67 | | 3.00 | | |
| 1232 | Abandoned Cemetery Maintenance | | 0.10 | | | | | | | | 0.10 | | 0.10 |
| 1233 | County Road | | | 0.18 | | | | | 5.00 | | 5.00 | | |
| 1235 | Insurance Reserve | 2.32 | 3.32 | 2.00 | 1.16 | | | 1.81 | 3.26 | 3.68 | 2.61 | | 1.00 |
| 1241 | Co. Fair Land Purchase or Lease | | | | | | | 1.00 | | | | | |
| 1242 | Training | | | | | | | | | | | | |
| 1243 | Plant Pest Control | | | | | | | | | | | | |
| 1244 | Planning Purposes | | 0.27 | | | | | | | | | | |
| 1246 | TV UHF Booster Station | | | | | | | | | | | | |
| 1247 | Railroad Purposes | | | | | | | | | | | | |
| 1253 | Extermination of Gophers/Pests | | | | | | | | | | | | |
| 1261 | Comprehensive Health Care Insur. | 4.57 | 5.00 | 1.26 | 4.00 | | 4.00 | | | | 4.00 | 4.14 | 4.00 |
| 1262 | Handicapped Programs & Activities | | | | | | | | | | | | |
| 1263 | Lease for Court/LE Facilities | | | | | | | | | | | | |
| | | 71.60 | 82.89 | 47.23 | 45.17 | 58.47 | 54.81 | 58.25 | 80.38 | 82.65 | 57.82 | 44.98 | 52.73 |
| 1269 | Weather Modification | | | | | | 5.05 | | | | 4.00 | | |
| 1277 | Weed & Grass Control | | | | | | | | | | | | |
| 1278 | Weed Control & Leafy Spurge | 3.34 | 4.62 | 5.04 | 4.00 | 5.00 | | 5.00 | 2.00 | 5.16 | | 3.00 | 3.34 |
| 1280 | Library & Reading Room | | | | | 4.00 | 1.68 | | 4.21 | | 4.00 | 1.87 | 3.17 |
| 1287 | County Parks & Recreational Areas | | 1.08 | 1.00 | 1.00 | 1.44 | | | | | 0.10 | 1.53 | |
| 1289 | Co. Parks & Rec. Facilities | | | | | 3.00 | | | | 1.00 | | | |
| | | 3.34 | 5.70 | 6.04 | 5.00 | 13.44 | 6.73 | 5.00 | 6.21 | 6.16 | 8.10 | 6.50 | 6.67 |
| 1209 | Excess Levy (50% Legal Limitation) | | | | | | | | | | | | |
| 1210 | Emergency | | | 1.00 | 2.00 | | 1.50 | | 1.31 | 0.10 | 1.73 | 1.00 | 7.13 |
| 1212 | Farm to Market & Federal Aid Road | 10.00 | 22.34 | 9.37 | 20.00 | | 9.05 | 7.50 | 16.26 | 13.07 | 6.35 | 17.80 | 8.84 |
| 1217 | Health District | 3.52 | 3.66 | 4.59 | 5.00 | 3.52 | 2.72 | 4.69 | 3.44 | 3.52 | 5.04 | | 5.00 |
| 1219 | Job Development | 4.00 | | | 4.00 | 3.00 | 1.38 | 4.00 | | 4.00 | | | |
| 1220 | Human Services | | 31.70 | 12.60 | 14.28 | 15.85 | 17.97 | 20.00 | 20.00 | 11.55 | 12.10 | 19.53 | 14.00 |
| 1221 | Programs & Activities for Elderly | 1.03 | 1.50 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.46 | 1.00 | 1.76 | 1.32 |
| 1222 | Emergency Human Services | | | | | | | | | | | | |
| 1223 | County Welfare | | | | | | | | | | | | |
| 1225 | Airport Authority | 0.98 | 1.00 | | | 1.87 | 3.99 | | | | | 2.00 | |
| 1227 | Spec. Assmt on County Property | | | | 1.00 | | 0.17 | | 0.48 | 0.72 | | | |
| 1228 | Emergency Medical Services | | 4.00 | 2.00 | 0.25 | 5.00 | 6.00 | 2.00 | | | 5.00 | 2.87 | |
| 1230 | Municipal or Regional Airport | | | | | | | | | | | | |
| 1231 | Bond P&I: Co. Bldgs., Bridges, Rds. | | | | | | | | | | | | |
| 1234 | Aid for Junior Colleges | | | | | | | | | | | | |
| 1238a | Judgements | | | | | | | | | | | | |
| 1238b | Judgements by the State | | | | | | | | | | | | |
| 1237 | County Clinic Association | | | | | | | | | | | | |
| 1238 | Nursing Home Authority | | | | | | 0.96 | | | | | | |
| 1239 | County Hospital Association | | | | | | | | | | | | |
| 1240 | County Fair, Land & Buildings | | | | | | | | | | | | |
| 1245 | Judgements for Injury Claim | | | | | | | | | | | | |
| 1248 | Default of State Taxes | | | | | | | | | | | | |
| 1249 | Fire Protection | | | | | | | | | | | | |
| 1250 | Compromise of Judgement Injury | | | | | | | | | | | | |
| 1251 | Bond Payments for Judgement | | | | | | | | | | | | |
| 1252 | Joining Garrison Diversion Dist. | | | | | | | | | | | | |
| 1254 | Debts of Dissolved Townships | | | | | | | | | | | | |
| 1255 | Pay Township Debt to County | | | | | | | | | | | | |
| 1256 | Disaster/Emergency Matching | | | | | | | | | | | | |
| 1259 | Unorganized Road & Bridge | 27.94 | | 27.43 | | 28.37 | | 23.67 | | | 18.00 | | |
| 1264 | Water Resource District | | | 0.44 | | 1.05 | 3.39 | 4.00 | 4.00 | 1.70 | | 1.20 | |
| 1265 | Joint Water Resource District | | | | | | 0.96 | | | | | | |
| 1266 | Vector Control District | | | | | | | | | | | | |
| 1268 | Joint County Park | | | | | | | | | | | | |
| 1270 | Port Authority | | | | | | | | | | | | |
| 1268 | Joint County Park | | | | | | | | | | | | |

Mills Levied 2003

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|---|--------|--------|--------|-------|-------|-------|--------|-------|-------|--------|--------|-------|
| General or Home Rule | 48.08 | 22.50 | 24.18 | 9.91 | 19.43 | | 22.26 | 33.85 | 31.20 | 26.24 | 27.69 | 11.90 |
| Care for Patients in Institutions | | | | | | | | | | | | |
| 1203 Human Services | | | | | | | | | | | | |
| 1204 County Road & Bridge | 0.25 | 0.50 | 5.00 | | 3.84 | 0.25 | 0.25 | 0.25 | 0.25 | 7.00 | 8.89 | 11.91 |
| 1205 Extra Ordinary Outlay | | | | | | | | | | | | |
| 1206 Aid to Multi-County Fair Assoc. | | | | | | | | | | | | |
| 1207 Firebreak Fund | 48.33 | 23.00 | 29.18 | 9.91 | 23.27 | 0.25 | 22.51 | 33.90 | 31.45 | 33.24 | 36.58 | 23.81 |
| 1208 Regional or Co. Correction Center | 5.00 | 5.00 | 1.85 | | | | | 0.50 | | | | 4.97 |
| 1211 OASIS, Soc. Sec. & Retirement | 16.75 | 8.00 | 4.76 | 15.12 | 9.49 | 3.00 | 13.17 | 3.23 | | 11.21 | 19.69 | 9.84 |
| 1213 Veterans Service Officer | 0.80 | 1.14 | 1.25 | 1.27 | 0.87 | 0.80 | 0.51 | 0.88 | 0.50 | 0.58 | 1.08 | 0.53 |
| 1214 Extension Service | 5.11 | 2.78 | 3.55 | 2.99 | 3.00 | 4.33 | 3.99 | 1.47 | | 3.37 | 3.02 | 4.31 |
| 1215 Extension Service | | | | | | | | | | | | |
| 1216 Historical Society Work | 0.34 | 0.25 | | 0.49 | 0.25 | 0.26 | 0.23 | | | 0.25 | 0.25 | 0.30 |
| 1218 Aid to County Fair | | 2.50 | 0.37 | | 1.00 | 1.55 | | | | | 1.50 | 1.31 |
| 1224 Advertising | | 0.45 | | | 0.50 | | | 0.11 | | | | |
| 1226 County Loan | | | | | | | | | | | 3.00 | |
| 1232 Abandoned Cemetery Maintenance | | | | | | | 0.06 | | | | | |
| 1233 County Road | | | | | 5.96 | | | | | 5.05 | | |
| 1235 Insurance Reserve | 1.96 | 0.67 | | | 1.00 | | 2.05 | 0.56 | | 1.53 | 1.71 | 2.21 |
| 1241 Co.Fair Land Purchase or Lease | 0.98 | | | | 0.50 | | 1.28 | | | | | |
| 1242 Training | | | | | | | | | | | | |
| 1243 Plant Pest Control | | | | | | | | | | | | |
| 1244 Planning Purposes | | | | | | | | | | | | |
| 1246 TV UHF Booster Station | | | | | | | | | | | | |
| 1247 Railroad Purposes | | | | | | | | | | | | |
| 1253 Extermination of Gophers/Pests | | | | | | | | | | | | |
| 1261 Comprehensive Health Care Insur. | | 3.39 | 4.11 | | 4.00 | | 3.24 | 2.33 | | 4.87 | 4.00 | 4.21 |
| 1262 Handicapped Programs & Activities | | | | | | | | | | | | |
| 1263 Lease for Court/LE Facilities | | | | | | | | | | | | |
| | 79.27 | 45.18 | 45.07 | 29.78 | 49.84 | 10.19 | 47.04 | 42.98 | 31.95 | 60.10 | 70.83 | 51.49 |
| 1229 Weather Modification | | | | | | 7.27 | | | | | | |
| 1237 Weed & Grass Control | | | | | | 3.18 | | | | 1.35 | | 0.99 |
| 1238 Weed Control & Leafy Spurge | 4.00 | 3.00 | 4.00 | 4.38 | 4.00 | | 3.62 | 4.00 | 2.35 | | 3.90 | |
| 1260 Library & Reading Room | 3.13 | 1.85 | | 4.66 | 4.25 | | | 4.00 | | 2.43 | | 4.14 |
| 1267 County Parks & Recreational Areas | | 1.00 | 0.77 | | 1.00 | 1.00 | | 0.74 | 1.00 | | 1.00 | 0.71 |
| 1269 Co. Parks & Rec. Facilities | | | | | | | | | | | | |
| | 7.13 | 5.85 | 4.77 | 9.04 | 9.25 | 11.45 | 3.62 | 8.74 | 3.35 | 3.78 | 4.90 | 5.84 |
| 1209 Excess Levy (50% Legal Limitation) | | | | | | | | | | | | |
| 1210 Emergency | 2.00 | | 2.00 | | 2.00 | | | | 0.25 | | 2.00 | |
| 1212 Farm to Market & Federal Aid Road | 15.84 | 19.80 | 21.17 | | 10.00 | | 7.87 | | 10.00 | 12.97 | 15.77 | 10.35 |
| 1217 Health District | 3.52 | 2.47 | 3.75 | 3.52 | 3.69 | 3.52 | 3.27 | | | 2.59 | 2.02 | 3.70 |
| 1219 Job Development | 4.00 | 4.00 | 2.00 | | 4.00 | | 3.65 | 0.57 | 0.80 | 4.00 | 4.00 | 3.98 |
| 1220 Human Services | 21.47 | 20.00 | 20.00 | 10.32 | 17.17 | 4.23 | 13.76 | | 21.00 | 20.57 | 14.06 | 15.49 |
| 1221 Programs & Activities for Elderly | 1.25 | 1.03 | 1.23 | | 1.00 | 1.97 | 0.97 | 1.03 | 1.00 | 1.45 | 1.00 | 1.03 |
| 1222 Emergency Human Services | 3.12 | 1.52 | 9.09 | | | | | 15.67 | | | | |
| 1223 County Welfare | | | | | | | | | | | | |
| 1225 Airport Authority | 2.72 | 2.34 | 1.00 | | | | | | | | 1.00 | 0.68 |
| 1227 Spec. Assmt on County Property | | | | | | | | 0.18 | | | | |
| 1228 Emergency Medical Services | | 0.90 | | | | | | | | | 3.50 | |
| 1230 Municipal or Regional Airport | | | | | | 4.08 | | | | | | |
| 1231 Bond P&I: Co.Bldgs.,Bridges,Rds. | | 2.48 | | | | | | | | | | |
| 1234 Aid for Junior Colleges | | | | | | | | | | | | |
| 1236a Judgements | | | | | | | | | | | | |
| 1236b Judgements by the State | | | | | | | | | | | | |
| 1237 County Clinic Association | | | | | | | | | | | | |
| 1238 Nursing Home Authority | | | | | | | | | | | | |
| 1239 County Hospital Association | | | | | | | | | | | | |
| 1240 County Fair, Land & Buildings | | | | | | | | | | | | |
| 1245 Judgements for Injury Claim | | | | | | | | | | | | |
| 1248 Default of State Taxes | | | | | | | | | | | | |
| 1249 Fire Protection | | | | | | | | | | | | |
| 1250 Compromise of Judgement Injury | | | | | | | | | | | | |
| 1251 Bond Payments for Judgement | | | | | | | | | | | | |
| 1252 Joining Garrison Diversion Dist. | | | | | | | | | | | | |
| 1254 Debts of Dissolved Townships | | | | | | | | | | | | |
| 1255 Pay Township Debt to County | | | | | | | | | | | | |
| 1256 Disaster/Emergency Matching | | | | | | | | | | | | |
| 1259 Unorganized Road & Bridge | 24.47 | | 10.04 | 31.18 | | 5.62 | 18.03 | 19.19 | | | | |
| 1264 Water Resource District | 1.40 | 1.77 | 1.29 | | 0.50 | 4.08 | 1.80 | 0.50 | 4.00 | 3.46 | 2.03 | |
| 1265 Joint Water Resource District | | | | | | | | | 1.00 | | | |
| 1266 Vector Control District | | | | | | | | | 1.00 | | | |
| 1268 Joint County Park | | | | | | | | | | | | |
| 1270 Port Authority | | | | | | | | | | | | |
| 1268 Joint County Park | | | | | | | | | | | | |
| | 166.19 | 107.34 | 121.41 | 83.84 | 97.45 | 45.14 | 100.01 | 88.86 | 74.35 | 108.92 | 121.11 | 92.56 |

Mills Levied 2003

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|------------------------------------|-------|--------|-------|-------|-------|--------|--------|--------|-------|-------|--------|--------|
| General or Home Rule | 20.76 | 23.00 | 16.87 | 14.33 | 20.50 | 40.68 | 25.06 | 30.45 | 21.02 | 24.98 | 32.47 | 29.36 |
| Care for Patients in Institutions | | | | | | | | | | | | |
| Human Services | | | | 2.30 | | | | | | | | |
| County Road & Bridge | 2.24 | 2.66 | | 0.25 | | 0.25 | 0.25 | 7.41 | 0.25 | 1.00 | 2.22 | 2.94 |
| Extra Ordinary Outlay | | | | | | | | | | | | |
| Aid to Multi-County Fair Assoc. | | 0.25 | | | | | | | | | | |
| Firebreak Fund | | | | | | | | | | | | |
| | 23.00 | 25.91 | 16.87 | 16.88 | 20.50 | 40.93 | 25.31 | 37.86 | 21.27 | 25.98 | 34.69 | 32.30 |
| Regional or Co. Correction Center | 1.12 | 4.20 | | | 5.00 | 5.00 | 5.00 | 0.74 | | 2.50 | 5.00 | 5.21 |
| OASIS, Soc. Sec. & Retirement | 8.19 | 21.40 | 3.16 | | 8.01 | 18.00 | 22.60 | 20.83 | 8.23 | 12.50 | 6.13 | 2.14 |
| Veterans Service Officer | 0.25 | 0.70 | 0.93 | | 0.25 | 1.38 | 0.52 | 0.81 | 1.25 | 0.56 | 0.57 | 0.71 |
| Extension Service | 2.00 | 4.00 | 2.06 | | 1.00 | 1.50 | 4.00 | | 2.02 | 2.13 | 2.64 | 2.16 |
| Extension Service | | | | | | | | 4.14 | | | | 0.75 |
| Historical Society Work | | 0.25 | 0.33 | 0.25 | 0.25 | 0.25 | 0.24 | 0.25 | 0.25 | 0.25 | 0.28 | |
| Aid to County Fair | | | 1.11 | 0.38 | 1.00 | 1.00 | 0.68 | | | 1.50 | | 1.00 |
| Advertising | 0.19 | 0.49 | | | 0.40 | 0.50 | 0.50 | 0.61 | | 0.50 | | |
| County Loan | | | | | | 2.50 | | 3.00 | | | | |
| Abandoned Cemetery Maintenance | | | | | 0.10 | | | | | | | 0.11 |
| County Road | 2.13 | | | | | | | 7.81 | | | | |
| Insurance Reserve | | 3.05 | | | | 1.50 | | 1.39 | | 1.00 | 0.37 | |
| Co. Fair Land Purchase or Lease | | | | | | | | | | | | |
| Training | | | | | | | | | | | | |
| Plant Pest Control | | | | | | | | | | | | |
| Planning Purposes | | | | | | | | | | | | |
| TV UHF Booster Station | | | | | | | | | | | | |
| Railroad Purposes | | | | | | | | | | | | |
| Extermination of Gophers/Pests | | | | | | | | | | | | |
| Comprehensive Health Care Insur. | 4.00 | 4.63 | | | | | 4.00 | 5.49 | 4.04 | 4.00 | 4.52 | 5.07 |
| Handicapped Programs & Activities | | | | | | | | | | | | |
| Lease for Court/LE Facilities | | | | | | | | | | | | |
| | 40.88 | 64.63 | 24.46 | 17.51 | 36.51 | 72.56 | 62.85 | 82.93 | 37.06 | 50.92 | 54.20 | 49.45 |
| Weather Modification | | | 4.22 | | | | 3.07 | | | | | |
| Weed & Grass Control | | | | | | 6.00 | | | | | | |
| Weed Control & Leafy Spurge | 5.00 | 1.67 | 4.72 | 2.00 | 4.00 | | 3.00 | 3.00 | 3.25 | 2.00 | 3.00 | 2.00 |
| Library & Reading Room | | | 3.19 | 3.92 | 4.00 | 3.41 | 1.80 | 1.00 | | 1.00 | 3.61 | 2.40 |
| County Parks & Recreational Areas | 0.02 | | 1.02 | | | 1.00 | 1.00 | 3.19 | 0.33 | | 0.33 | 0.35 |
| Co. Parks & Rec. Facilities | | | | | | 2.00 | | | | | | |
| | 5.02 | 1.67 | 13.15 | 5.92 | 8.00 | 12.41 | 8.87 | 7.19 | 3.58 | 3.00 | 6.94 | 4.75 |
| Excess Levy (50% Legal Limitation) | | | | | | | | | | | | |
| Emergency | 0.19 | 1.89 | | | | | | 2.76 | | | | |
| Farm to Market & Federal Aid Road | 10.00 | 15.00 | | 10.00 | 14.00 | 10.00 | 10.00 | 9.87 | 10.11 | 10.00 | 10.30 | 22.75 |
| Health District | 2.72 | 3.87 | 3.70 | 3.73 | 4.41 | 4.00 | 3.70 | 3.44 | 3.88 | | 3.60 | 3.26 |
| Job Development | 0.75 | | 4.07 | | | 3.00 | 4.00 | 4.00 | | 2.00 | 1.11 | 2.00 |
| Human Services | 12.96 | 20.75 | | 14.77 | 20.55 | 20.00 | 17.59 | 16.97 | 18.88 | 18.44 | 20.00 | |
| Programs & Activities for Elderly | 1.04 | 1.84 | | 1.37 | 1.50 | 1.00 | 1.00 | 0.82 | 1.00 | 1.00 | 1.00 | |
| Emergency Human Services | | | | | 8.31 | 5.34 | | | | | | 7.00 |
| County Welfare | | | | | | | | | | | | |
| Airport Authority | | | | | 4.00 | | 1.50 | | | 2.00 | | 2.00 |
| Spec. Assmt on County Property | | 0.90 | | | | 0.25 | | | | | | |
| Emergency Medical Services | | 0.94 | | | 10.00 | | | | 4.35 | 5.00 | 3.13 | |
| Municipal or Regional Airport | | | | | | | | | | | | |
| Bond P&I: Co.Bldgs.,Bridges,Rds. | | | | | | 4.25 | | 11.11 | | | | |
| Aid for Junior Colleges | | | | | | | | | | | | |
| Judgements | | | | | | | | | | | | |
| Judgements by the State | | | | | | | | | | | | |
| County Clinic Association | | | | | | | | | | | | |
| Nursing Home Authority | | | | | | | | | | | | |
| County Hospital Association | | | | | | | | | | | | |
| County Fair, Land & Buildings | | | | | | | | | | | | |
| Judgements for Injury Claim | | | | | | | | | | | | |
| Default of State Taxes | | | | | | | | | | | | |
| Fire Protection | | | | | | | | | | | | |
| Compromise of Judgement Injury | | | | | | | | | | | | |
| Bond Payments for Judgement | | | | | | | | | | | | |
| Joining Garrison Diversion Dist. | | | | | | | | | | | | |
| Debts of Dissolved Townships | | | | | | | | | | | | |
| Pay Township Debt to County | | | | | | | | | | | | |
| Disaster/Emergency Matching | | | | | | | | | | | | |
| Unorganized Road & Bridge | 19.64 | 18.00 | 15.36 | 13.81 | 18.00 | 31.98 | 20.28 | | 18.24 | | | |
| Water Resource District | 1.00 | 0.76 | 0.94 | 0.44 | 2.28 | 4.81 | 0.44 | 4.10 | 3.00 | 4.00 | 2.16 | 3.24 |
| Joint Water Resource District | | | | | | | | 1.29 | | 1.00 | 2.00 | 1.89 |
| Vector Control District | | | 1.29 | | | | 1.64 | | | | | |
| Joint County Park | | | | | | | | | | | | |
| Port Authority | | | | | | | | | | | | |
| Joint County Park | | | | | | | | | | | | |
| | 94.20 | 130.25 | 62.97 | 67.55 | 97.20 | 171.62 | 139.62 | 145.28 | 98.01 | 97.80 | 102.88 | 117.34 |

Mills Levied 2003

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|-------|------------------------------------|--------|-------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|
| 1201 | General or Home Rule | 23.14 | 21.48 | 62.77 | 32.48 | 27.60 | 21.00 | 50.67 | 15.41 | 23.32 | 23.24 | 21.93 | 25. |
| 1202 | Care for Patients in Institutions | | | | | | | | | | | | |
| 1203 | Human Services | | | | | | | | | 32.64 | | | |
| 1204 | County Road & Bridge | 5.75 | 1.52 | 8.00 | 0.34 | 8.58 | 2.70 | | | 3.00 | 11.12 | 3.18 | |
| 1205 | Extra Ordinary Outlay | | | | | | | | | | | | |
| 1206 | Aid to Multi-County Fair Assoc.. | | | | | | | | | | | | |
| 1207 | Firebreak Fund | | | | | | | | | | | | |
| | | 28.89 | 23.00 | 70.77 | 32.82 | 36.18 | 23.70 | 50.67 | 15.41 | 58.96 | 34.36 | 25.11 | 25.25 |
| 1208 | Regional or Co. Correction Center | 1.97 | 1.14 | | 6.54 | | 1.28 | | 1.93 | 5.63 | | 7.45 | 2.38 |
| 1211 | OASIS, Soc. Sec. & Retirement | 16.68 | 12.65 | | 13.95 | 8.14 | 17.00 | | 4.43 | 7.05 | 12.16 | 13.95 | 7.05 |
| 1213 | Veterans Service Officer | 1.25 | 0.39 | 1.00 | 0.39 | 0.88 | 0.59 | 2.08 | 0.42 | 1.25 | 0.55 | 1.24 | 1.27 |
| 1214 | Extension Service | 2.47 | 3.00 | 2.19 | 3.09 | 2.80 | 4.84 | 2.55 | 1.93 | 2.00 | 2.00 | 2.00 | |
| 1215 | Extension Service | | | | | | | | | | 2.00 | | 4.38 |
| 1216 | Historical Society Work | 0.25 | 0.25 | 0.25 | 0.32 | 0.25 | 0.41 | | | | 0.38 | 0.25 | 0.34 |
| 1218 | Aid to County Fair | 1.00 | | | | 0.65 | | | 0.70 | 1.50 | | 0.49 | |
| 1224 | Advertising | 0.57 | | | 0.29 | 0.44 | 0.52 | | | 0.50 | | 0.08 | 0.27 |
| 1226 | County Loan | 3.00 | | 0.60 | | | | | | | | | 3.05 |
| 1232 | Abandoned Cemetery Maintenance | | | | | | | | | | | | |
| 1233 | County Road | | | | 5.99 | | | 3.32 | | | 5.32 | | 12.80 |
| 1235 | Insurance Reserve | 1.20 | | | 5.01 | 1.12 | 1.00 | 6.11 | 1.54 | 2.00 | 1.20 | | |
| 1241 | Co.Fair Land Purchase or Lease | | | | | | | | | | | | |
| 1242 | Training | | | | | | | | | | | | |
| 1243 | Plant Pest Control | | | | | | | | | | | | |
| 1244 | Planning Purposes | | | | | | | | | | | | |
| 1246 | TV UHF Booster Station | | | | | | | | | | | | |
| 1247 | Railroad Purposes | | | | | | | | | | | | |
| 1253 | Extermination of Gophers/Pests | | | | | | | | | | | | |
| 1261 | Comprehensive Health Care Insur. | 5.08 | 4.00 | | | 6.88 | 4.55 | 8.31 | 3.27 | 2.77 | 4.04 | 4.00 | 4.07 |
| 1262 | Handicapped Programs & Activities | | | | | | | | | | | | |
| 1263 | Lease for Court/LE Facilities | | | | | | | | | | | | |
| | | 62.38 | 44.43 | 74.81 | 68.40 | 57.34 | 53.89 | 73.04 | 29.63 | 81.66 | 62.01 | 54.57 | 60.86 |
| 1229 | Weather Modification | | | | | | | | | | | | |
| 1257 | Weed & Grass Control | | | | | | | | | | | | |
| 1258 | Weed Control & Leafy Spurge | 4.00 | 3.01 | 4.00 | 4.02 | 4.00 | 3.06 | 3.13 | 4.83 | 4.00 | 3.00 | 3.50 | 3.1 |
| 1260 | Library & Reading Room | | | | | | | 2.95 | | 2.00 | | 4.00 | |
| 1267 | County Parks & Recreational Areas | 1.00 | 1.00 | 1.00 | 0.98 | 1.12 | 0.50 | | | 0.50 | 1.00 | 1.60 | 1.02 |
| 1269 | Co. Parks & Rec. Facilities | | 3.00 | | | | | | | | | | |
| | | 5.00 | 7.01 | 5.00 | 5.00 | 5.12 | 3.56 | 6.08 | 4.83 | 6.50 | 4.00 | 9.10 | 4.02 |
| 1209 | Excess Levy (50% Legal Limitation) | | | | | | | | | | | | |
| 1210 | Emergency | 0.98 | 2.00 | 2.00 | | 2.09 | 2.00 | | | | | | |
| 1212 | Farm to Market & Federal Aid Road | 10.06 | 15.00 | 17.69 | 13.95 | 14.91 | 12.00 | | | 10.00 | 10.85 | 8.99 | 10.00 |
| 1217 | Health District | | 3.16 | | 1.99 | 2.40 | 3.66 | 4.41 | 3.52 | 3.52 | | 5.00 | 3.57 |
| 1219 | Job Development | 3.00 | 3.50 | 2.00 | | 0.27 | | | 2.08 | 2.00 | 4.00 | 4.00 | |
| 1220 | Human Services | 10.79 | 8.08 | 17.00 | 22.23 | 12.41 | 20.00 | | 14.45 | | 15.95 | 20.00 | 9.83 |
| 1221 | Programs & Activities for Elderly | 1.06 | 1.00 | 1.00 | 1.25 | 1.00 | 1.00 | 2.00 | 0.83 | 1.00 | 1.00 | 1.61 | 1.02 |
| 1222 | Emergency Human Services | | | | | | | 20.77 | | | | 6.37 | |
| 1223 | County Welfare | | | | | | | 20.00 | | | | | |
| 1225 | Airport Authority | | | | 1.88 | 0.50 | | | | | | 1.00 | 1.00 |
| 1227 | Spec. Assmt on County Property | | | | | | | | | | 1.59 | | |
| 1228 | Emergency Medical Services | 1.65 | | | 7.03 | 7.50 | | 5.00 | | | | | 5.00 |
| 1230 | Municipal or Regional Airport | | | | | | | | | | | | |
| 1231 | Bond P&I: Co.Bldgs.,Bridges,Rds. | 6.95 | | | | 4.25 | | | | | 4.98 | 1.00 | |
| 1234 | Aid for Junior Colleges | | | | | | | | | | | | |
| 1236a | Judgements | | | | | | | | | | | | |
| 1236b | Judgements by the State | | | | | | | | | | | | |
| 1237 | County Clinic Association | | | | | | | | | | | | |
| 1238 | Nursing Home Authority | | | | | | | | | | | | |
| 1239 | County Hospital Association | 5.00 | | | | | | | | | | | 5.00 |
| 1240 | County Fair, Land & Buildings | | | | | | | | | | | | |
| 1245 | Judgements for Injury Claim | | | | | | | | | | | | |
| 1248 | Default of State Taxes | | | | | | | | | | | | |
| 1249 | Fire Protection | | | | | | | | | | | | |
| 1250 | Compromise of Judgement Injury | | | | | | | | | | | | |
| 1251 | Bond Payments for Judgement | | | | | | | | | | | | |
| 1252 | Joining Garrison Diversion Dist. | | | | | | | | | | | | |
| 1254 | Debts of Dissolved Townships | | | | | | | | | | | | |
| 1255 | Pay Township Debt to County | | | | | | | | | | | | |
| 1256 | Disaster/Emergency Matching | | | | | | | | | | | | |
| 1259 | Unorganized Road & Bridge | | | | 20.66 | | 21.92 | 35.51 | 18.00 | 30.46 | | 22.50 | |
| 1264 | Water Resource District | 3.93 | 4.00 | 4.00 | 1.31 | 3.05 | | | 0.69 | 1.00 | 4.00 | 0.36 | 4.00 |
| 1265 | Joint Water Resource District | 0.98 | | 1.00 | | 0.53 | | | | | 0.98 | | 2.00 |
| 1266 | Vector Control District | | | 0.77 | | | | | | 1.00 | | | |
| 1268 | Joint County Park | | | | | | | | | | | | |
| 1270 | Port Authority | | | | | | | | | | | | |
| 1268 | Joint County Park | | | | | | | | | | | | |
| | | 111.76 | 88.18 | 125.27 | 143.70 | 111.37 | 118.03 | 166.81 | 74.03 | 137.14 | 109.36 | 132.50 | 106.10 |

Mills Levied 2003

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|-------------------------------------|-------|--------|-------|-------|-------|--------|--------|--------|-------|-------|--------|--------|
| General or Home Rule | 20.76 | 23.00 | 18.87 | 14.33 | 20.50 | 40.68 | 25.06 | 30.45 | 21.02 | 24.98 | 32.47 | 29.36 |
| Care for Patients in Institutions | | | | | | | | | | | | |
| Human Services | | | | 2.30 | | | | | | | | |
| County Road & Bridge | 2.24 | 2.66 | | 0.25 | | 0.25 | 0.25 | 7.41 | 0.25 | 1.00 | 2.22 | 2.94 |
| Extra Ordinary Outlay | | | | | | | | | | | | |
| Aid to Multi-County Fair Assoc. | | 0.25 | | | | | | | | | | |
| Firebreak Fund | | | | | | | | | | | | |
| | 23.00 | 25.91 | 18.87 | 16.88 | 20.50 | 40.93 | 25.31 | 37.86 | 21.27 | 25.98 | 34.69 | 32.30 |
| Regional or Co. Correction Center | 1.12 | 4.20 | | | 5.00 | 5.00 | 5.00 | 0.74 | | 2.50 | 5.00 | 5.21 |
| OASIS, Soc. Sec. & Retirement | 8.19 | 21.40 | 3.16 | | 8.01 | 18.00 | 22.60 | 20.83 | 8.23 | 12.50 | 6.13 | 2.14 |
| Veterans Service Officer | 0.25 | 0.70 | 0.93 | | 0.25 | 1.38 | 0.52 | 0.81 | 1.25 | 0.56 | 0.57 | 0.71 |
| Extension Service | 2.00 | 4.00 | 2.06 | | 1.00 | 1.50 | 4.00 | | 2.02 | 2.13 | 2.64 | 2.16 |
| Extension Service | | | | | | | | 4.14 | | | | 0.75 |
| Historical Society Work | | 0.25 | 0.33 | 0.25 | 0.25 | 0.25 | 0.24 | 0.25 | 0.25 | 0.25 | 0.28 | |
| Aid to County Fair | | | 1.11 | 0.38 | 1.00 | 1.00 | 0.68 | | | 1.50 | | 1.00 |
| Advertising | 0.19 | 0.49 | | | 0.40 | 0.50 | 0.50 | 0.61 | | 0.50 | | |
| County Loan | | | | | | 2.50 | | 3.00 | | | | |
| Abandoned Cemetery Maintenance | | | | | 0.10 | | | | | | | 0.11 |
| County Road | 2.13 | | | | | | | 7.81 | | | | |
| Insurance Reserve | | 3.05 | | | | 1.50 | | 1.39 | | 1.00 | 0.37 | |
| Co. Fair Land Purchase or Lease | | | | | | | | | | | | |
| Training | | | | | | | | | | | | |
| Plant Pest Control | | | | | | | | | | | | |
| Planning Purposes | | | | | | | | | | | | |
| TV UHF Booster Station | | | | | | | | | | | | |
| Railroad Purposes | | | | | | | | | | | | |
| Extermination of Gophers/Pests | | | | | | | | | | | | |
| Comprehensive Health Care Insur. | 4.00 | 4.63 | | | | | 4.00 | 5.49 | 4.04 | 4.00 | 4.52 | 5.07 |
| Handicapped Programs & Activities | | | | | | | | | | | | |
| Lease for Court/LE Facilities | | | | | | | | | | | | |
| | 40.88 | 64.63 | 24.46 | 17.51 | 38.51 | 72.56 | 62.85 | 82.93 | 37.06 | 50.92 | 54.20 | 49.45 |
| Weather Modification | | | 4.22 | | | | 3.07 | | | | | |
| Weed & Grass Control | | | | | | 6.00 | | | | | | |
| Weed Control & Leafy Spurge | 5.00 | 1.67 | 4.72 | 2.00 | 4.00 | | 3.00 | 3.00 | 3.25 | 2.00 | 3.00 | 2.00 |
| Library & Reading Room | | | 3.19 | 3.92 | 4.00 | 3.41 | 1.80 | 1.00 | | 1.00 | 3.61 | 2.40 |
| County Parks & Recreational Areas | 0.02 | | 1.02 | | | 1.00 | 1.00 | 3.19 | 0.33 | | 0.33 | 0.35 |
| Co. Parks & Rec. Facilities | | | | | | 2.00 | | | | | | |
| | 5.02 | 1.67 | 13.15 | 5.92 | 8.00 | 12.41 | 8.87 | 7.19 | 3.58 | 3.00 | 6.94 | 4.75 |
| Excess Levy (50% Legal Limitation) | | | | | | | | | | | | |
| Emergency | 0.19 | 1.89 | | | | | 2.76 | | | | | |
| Farm to Market & Federal Aid Road | 10.00 | 15.00 | | 10.00 | 14.00 | 10.00 | 10.00 | 9.87 | 10.11 | 10.00 | 10.30 | 22.75 |
| Health District | 2.72 | 3.87 | 3.70 | 3.73 | 4.41 | 4.00 | 3.70 | 3.44 | 3.88 | | 3.60 | 3.26 |
| Job Development | 0.75 | | 4.07 | | | 3.00 | 4.00 | 4.00 | | 2.00 | 1.11 | 2.00 |
| Human Services | 12.96 | 20.75 | | 14.77 | | 20.55 | 20.00 | 17.59 | 16.97 | 18.88 | 18.44 | 20.00 |
| Programs & Activities for Elderly | 1.04 | 1.84 | | 1.37 | | 1.50 | 1.00 | 1.00 | 0.82 | 1.00 | 1.00 | 1.00 |
| Emergency Human Services | | | | | | 6.31 | 5.34 | | | | | 7.00 |
| County Welfare | | | | | | | | | | | | |
| Airport Authority | | | | | 4.00 | | 1.50 | | | 2.00 | | 2.00 |
| Spec. Assmt on County Property | | 0.90 | | | | 0.25 | | | | | | |
| Emergency Medical Services | | 0.94 | | | 10.00 | | | | 4.35 | 5.00 | 3.13 | |
| Municipal or Regional Airport | | | | | | | | | | | | |
| Bond P&I: Co. Bldgs., Bridges, Rds. | | | | | | 4.25 | | 11.11 | | | | |
| Aid for Junior Colleges | | | | | | | | | | | | |
| Judgements | | | | | | | | | | | | |
| Judgements by the State | | | | | | | | | | | | |
| County Clinic Association | | | | | | | | | | | | |
| Nursing Home Authority | | | | | | | | | | | | |
| County Hospital Association | | | | | | | | | | | | |
| County Fair, Land & Buildings | | | | | | | | | | | | |
| Judgements for Injury Claim | | | | | | | | | | | | |
| Default of State Taxes | | | | | | | | | | | | |
| Fire Protection | | | | | | | | | | | | |
| Compromise of Judgement Injury | | | | | | | | | | | | |
| Bond Payments for Judgement | | | | | | | | | | | | |
| Joining Garrison Diversion Dist. | | | | | | | | | | | | |
| Debts of Dissolved Townships | | | | | | | | | | | | |
| Pay Township Debt to County | | | | | | | | | | | | |
| Disaster/Emergency Matching | | | | | | | | | | | | |
| Unorganized Road & Bridge | 19.64 | 18.00 | 15.36 | 13.81 | 18.00 | 31.98 | 20.28 | | 18.24 | | | |
| Water Resource District | 1.00 | 0.75 | 0.94 | 0.44 | 2.28 | 4.81 | 0.44 | 4.10 | 3.00 | 4.00 | 2.16 | 3.24 |
| Joint Water Resource District | | | | | | | | 1.29 | | 1.00 | 2.00 | 1.89 |
| Vector Control District | | | 1.29 | | | | 1.64 | | | | | |
| Joint County Park | | | | | | | | | | | | |
| Port Authority | | | | | | | | | | | | |
| Joint County Park | | | | | | | | | | | | |
| | 94.20 | 130.25 | 62.97 | 67.55 | 97.20 | 171.62 | 139.62 | 145.28 | 98.01 | 97.80 | 102.88 | 117.34 |

Mills Levied 2003

| | | | | | | |
|-------|-------------------------------------|--------|--------|--------|--------|--------|
| 1201 | General or Home Rule | 10.03 | 23.00 | 20.92 | 24.12 | 27.37 |
| 1202 | Care for Patients in Institutions | | | | | |
| 1203 | Human Services | | 0.25 | | | |
| 1204 | County Road & Bridge | 13.94 | 6.36 | 0.25 | 12.46 | 5.62 |
| 1205 | Extra Ordinary Outlay | | | | | |
| 1206 | Aid to Multi-County Fair Assoc. | | | | | |
| 1207 | Firebreak Fund | | | | | |
| | | 23.97 | 29.61 | 21.17 | 36.58 | 32.99 |
| 1208 | Regional or Co. Correction Center | 2.90 | 5.00 | 5.00 | 4.81 | 1.20 |
| 1211 | OASIS, Soc. Sec. & Retirement | 15.09 | 14.41 | 1.62 | 27.25 | 8.79 |
| 1213 | Veterans Service Officer | 0.61 | 0.84 | 0.88 | | 1.98 |
| 1214 | Extension Service | 2.34 | 3.00 | 1.59 | 2.98 | 2.78 |
| 1215 | Extension Service | | | | | |
| 1216 | Historical Society Work | 0.48 | 0.25 | 0.19 | 0.27 | 0.50 |
| 1218 | Aid to County Fair | | 1.00 | 1.95 | 1.55 | 0.96 |
| 1224 | Advertising | | 0.45 | 0.50 | | 0.28 |
| 1226 | County Loan | 3.00 | | | | |
| 1232 | Abandoned Cemetery Maintenance | 0.10 | | | | |
| 1233 | County Road | 1.99 | 5.00 | | | |
| 1235 | Insurance Reserve | 1.01 | 1.37 | 0.29 | 5.00 | |
| 1241 | Co. Fair Land Purchase or Lease | | | | | |
| 1242 | Training | | | | | |
| 1243 | Plant Pest Control | | | | | |
| 1244 | Planning Purposes | | | | | |
| 1246 | TV UHF Booster Station | | | | | |
| 1247 | Railroad Purposes | | | | | |
| 1253 | Extermination of Gophers/Pests | | | | | |
| 1261 | Comprehensive Health Care Insur. | 3.63 | 4.00 | 1.99 | 4.13 | 2.25 |
| 1262 | Handicapped Programs & Activities | | | | | |
| 1263 | Lease for Court/LE Facilities | | | | | |
| | | 55.12 | 64.93 | 34.96 | 82.37 | 51.73 |
| 1269 | Weather Modification | | | 1.48 | | 2.62 |
| 1267 | Weed & Grass Control | | | | | |
| 1268 | Weed Control & Leafy Spurge | 2.32 | 1.95 | 1.10 | 3.08 | 3.00 |
| 1260 | Library & Reading Room | | 2.00 | 3.60 | | 4.00 |
| 1267 | County Parks & Recreational Areas | 0.64 | 1.00 | 0.97 | | 1.85 |
| 1269 | Co. Parks & Rec. Facilities | | | | | |
| | | 2.96 | 4.95 | 7.15 | 3.08 | 11.47 |
| 1209 | Excess Levy (50% Legal Limitation) | | | | | |
| 1210 | Emergency | | 2.00 | 0.18 | 2.07 | |
| 1212 | Farm to Market & Federal Aid Road | 18.54 | 15.00 | 7.46 | 5.17 | 12.19 |
| 1217 | Health District | 3.99 | 4.18 | 3.53 | 3.92 | 3.70 |
| 1219 | Job Development | 3.79 | 3.25 | | 1.88 | |
| 1220 | Human Services | 19.44 | 16.03 | 20.00 | 20.66 | 20.00 |
| 1221 | Programs & Activities for Elderly | 1.00 | 1.00 | 1.00 | 1.03 | 1.57 |
| 1222 | Emergency Human Services | | 8.58 | 5.86 | 3.89 | 16.04 |
| 1223 | County Welfare | | | | | |
| 1225 | Airport Authority | 0.25 | | | | 2.04 |
| 1227 | Spec. Assmt on County Property | | 0.01 | | | |
| 1228 | Emergency Medical Services | 3.66 | | | | |
| 1230 | Municipal or Regional Airport | | | | | |
| 1231 | Bond P&I: Co. Bldgs., Bridges, Rds. | | | | | |
| 1234 | Aid for Junior Colleges | | | | | |
| 1236a | Judgements | | | | | |
| 1236b | Judgements by the State | | | | | |
| 1237 | County Clinic Association | | | | | |
| 1238 | Nursing Home Authority | | | | | |
| 1239 | County Hospital Association | | | | | |
| 1240 | County Fair, Land & Buildings | | | | | |
| 1245 | Judgements for Injury Claim | | | | | |
| 1248 | Default of State Taxes | | | | | |
| 1249 | Fire Protection | | | | | |
| 1250 | Compromise of Judgement Injury | | | | | |
| 1251 | Bond Payments for Judgement | | | | | |
| 1252 | Joining Garrison Diversion Dist. | | | | | |
| 1254 | Debts of Dissolved Townships | | | | | |
| 1255 | Pay Township Debt to County | | | | | |
| 1256 | Disaster/Emergency Matching | | | | | |
| 1259 | Unorganized Road & Bridge | | | 21.65 | | 27.92 |
| 1264 | Water Resource District | 4.00 | 4.00 | | 3.95 | 4.35 |
| 1265 | Joint Water Resource District | 1.00 | 1.33 | | | |
| 1266 | Vector Control District | | | | | 1.47 |
| 1268 | Joint County Park | | | | | |
| 1270 | Port Authority | | | | | |
| 1268 | Joint County Park | | | | | |
| | | 113.75 | 125.26 | 101.79 | 127.82 | 152.47 |

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

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b.

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

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

2

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

County Home Rule Charters In Chronological Order of Adoption

Walsh County

Charter does not permit levy consolidation – would require voter approved amendment.

Richland County

Charter does not permit levy consolidation – citizen committee is currently looking at recommendations to amend, including this issue.

Cass County

Charter included a provision to permit a consolidated general fund of 75 mills.

Ward County

Charter grants commissioners the authority to consolidate levies by ordinance – subject to citizen referral. Commissioners have not, as yet, used this authority.

Stutsman County

Charter does not permit levy consolidation – would require voter approved amendment.

Steele County

Charter does not permit levy consolidation – would require voter approved amendment.

d.

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

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

HB 1025 -- Consolidated Mill Levy Analysis

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

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

The amendments to HB 1025 comprise three components:

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

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

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

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