

# MICROFILM DIVIDER

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



ROLL NUMBER

DESCRIPTION

1513

2005 HOUSE FINANCE AND TAXATION

HB 1513

2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1513**

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date **January 31**

Tape Number	Side A	Side B	Meter #
1	X		0.6
Committee Clerk Signature <i>Janice Stein</i>			

Minutes:

**REP. WES BELTER, CHAIRMAN** Called the committee hearing to order.

**REP. RALPH METCALF, DIST. 24** Introduced the bill. See attached written testimony.

Also submitted an amendment to the bill. Submitted handouts relating to comparisons of the school district equalization fund. Mr. Walstad was sick, therefore, Rep. Metcalf explained the bill.

**REP. BELTER** Referred to page 6, line 14, it says except twenty percent, does that mean that twenty percent goes into the general fund, and the other eighty percent goes into the school fund?

**REP. METCALF** My understanding is that because it is twenty percent, the tax increase is twenty five percent, so you have one hundred and twenty five percent. You take twenty percent of that one hundred and twenty five percent, gets you back down to the twenty percent, and that will be deposited in special accounts deposited in the school district property tax relief fund.

**REP. DROVDAL** I think seventy five million dollars a year runs somewhere around seven mills in relief, we know North Dakota has been struggling with an equity figure in our school funding formula, we have done many adjustment, special funds, we have been working toward that equity and trying to stay out of the courts, this bill actually comes in with a whole new formula, going into the mix, did you consider, when you drafted the bill, require a reduction in mills, but also work it in with existing formulas?

**REP. METCALF** Yes, we tried to accomplish that and we worked with the education system upstairs. This formula is only for a distribution for this money in the tax fund, it should not have an overbearing affect on the current formulas, except to allow for a slight adjustment in the levy, between the high and low property districts. That particular formula only has a bearing in that area.

**REP. CONRAD** I have a situation in my district where one of the eight districts is in a lawsuit, then I also have two districts, which have grade schools not attached to high schools, I am told, to correct the school district at Surrey, we need to get the funds from the schools that are not attached to high schools, we need to get them to pay to the high schools regularly. I am caught in a real dilemma, because Surrey, isn't very interested in the solution, will this help me out to find a way for those districts to stop arguing how they are going to get their funds and get on with educating kids?

**REP. METCALF** I wish I could give you a positive answer on that, but I have not looked at it from that aspect. The way I see this is a beginning of somehow leveling off, the big problem is the property rich districts and the property poor districts. The people in the property rich district

do not want to change. The property poor districts want it changed so they can give the kids the education they should have.

**REP. OLE AARSVOLD, DIST 20** Co-sponsor of the bill. Submitted a comparison handout.

The handout is an attempt to explain the consequences of the bill before you. Explained what a series of numbers meant in each column. This bill would put more responsibility at the state level and distributed back to the school district based on the formula. Related to the city of Williston, they would be at the max, the cap we decided, to put on the distribution, and that is 1.4, no district will get more than 104% of their relative value compared to the statewide evaluation per pupil. There are a host of districts in between. He used Fort Totten as an example who levy \$242/child evaluation. They levy 308 mills, 150% of the state average, and yet, they only raised \$34,000, and they are educating 458 kids. We can't deal with that appropriately. We will put them at the max and they will collect \$51,000 in the distribution.

**REP. BELTER** There is not a permanent cap here, on property tax, is there, in this bill?

**REP. AARSVOLD** That is not our intent.

**REP. BELTER** If this bill were to pass, what would stop a school district from increasing their property tax, prior to this bill going into effect?

**REP. AARSVOLD** I don't think there is anything in the bill that precludes that. That would be a local decision. We can encourage them not to do so. To qualify for the money, they would have to make an adjustment in their levies, proportionate to the collections and the distribution from the tuition relief fund.

**REP. BELTER** Under this bill, one of the advantages of the property tax, it is a stable tax, income tax is not a stable tax, so this amount of revenue could fluctuate from one year to the

next, which in turn, would fluctuate the amount of revenue going to the schools, so is it not possible that some schools could actually end up with less money under this formula?

**REP. AARSVOLD** I think there is language in here that recognizes that possibility. Page 6, line 27, annually, the tax commissioner would have to certify to the auditor of each county, the estimate of revenue under this section. That could be up or down.

**REP. DROVDAL** You talk about trends, you know as well as I, that when the state gave the right for sales tax in local communities, the state lost its opportunity if it needed revenue. The property tax is a base for local income, sales tax is a base for a lot of North Dakota income, and income tax it is always considered as a base for the federal government. Many of us feel, we have given away our ability to raise sales tax, not with this, are we also giving away any opportunity to raise any income tax?

**REP. AARSVOLD** I don't think so. I think it is stated twice in the constitution about free and equitable education to students in North Dakota. I don't think we are giving that away.

**REP. DROVDAL** What you say is true, but we also have an obligation to all the rest of the people of North Dakota to supply all of the other services, and we need the revenue source for them also, are we losing that capability to raise that funding?

**REP. AARSVOLD** We are the gate keepers, and I would hope we have the will to do the right thing.

**REP. WEILER** Related to the effective date, in section 5, which deals with the property tax.

**REP. AARSVOLD** John Walstad assured us it was being covered.

**REP. BELTER** Stated on page 7, they refer to a section 7, and I don't see section 7.

**REP. PHILLIP MUELLER, DIST. 24** Testified in support of the bill, as the co-sponsor.

Property taxes are an ongoing struggle. We need to move and get off the back of property taxes having to do with school funding. The reality of it is, we are facing an educational lawsuit.

It is incumbent on us to take a look at how we can begin to satisfy, what I suspect this next time around, will be, you will fix it. I think this bill addresses that.

**REP. CONRAD** I have always been one that thought there should be some logic to our tax system. When I was county commissioner, I was always able to say, your townships have to go to townships, and counties have to go to the county commissioners, when I got to schools, I always had trouble, it always came down to income tax is more appropriate, it improves all of our ability to make a living by having a higher educational system. Is that why you find the other bill which would move education onto the income tax?

**REP. MUELLER** The short answer is yes. In the process, it has become very convoluted and hard for folks to understand.

**REP. BELTER** If we move in the direction of making substantial changes as far as the level of funding to schools from the state, instead of local property tax, do you think there might be a move on part of the legislature that, if we are going pay the bills, we are also going to dictate who is going to have a school and who is not going to have a school.

**REP. MUELLER** That is certainly a possibility, I hope it won't happen. That process is an ongoing process, people back home are saying this isn't working, a lot of them are doing just that.

**REP. BRANDENBURG TO JERRY COLEMAN** Let's say we increase income tax, how many dollars would we have to make up with income tax, where is the savings going to be?

**JERRY COLEMAN, STATE TAX DEPARTMENT.** It would be dollar for dollar.

**REP. BRANDENBURG** It would be that 137 million.

**JERRY COLEMAN** That is how I understood the bill to work.

**REP. BRANDENBURG** So if we raise income tax to 137 million, then that should reduce property taxes by 137 million.

**JERRY COLEMAN** That is how I understand it, dollar for dollar.

**REP. AARSVOLD** Answered stating the projection made was 79 million, I don't know where the 137 million came from.

**REP. BRANDENBURG** What guarantee do we have that our property taxes will go down 137 million?

**REP. DROVDAL** Can somebody explain the 127%.

**REP. METCALF** My answer there is, if we increase it by twenty five percent, when you decrease it by twenty percent, to put into this fund. Every penny raised from that twenty five percent will go into this special fund.

With no further testimony, the committee hearing was closed.



2005 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. **HB 1513**

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date **February 1, 2005**

Tape Number	Side A	Side B	Meter #
<b>1</b>		<b>X</b>	<b>27.5</b>
Committee Clerk Signature			

Minutes:

**COMMITTEE ACTION**

**REP. BELTER** Asked for a motion to adopt the amendments proposed by Rep. Metcalf.

**REP. HEADLAND** Made a motion to adopt the amendments as presented.

**REP. BRANDENBURG** Second the motion Motion carried by voice vote.

The committee members wanted clarification regarding section 7. The bill stated section 7 would become effective July, 2005, however, there was no section 7 in the bill.

**REP. DROVDAL** Made a motion to amend the bill by changing section 7 to section 5.

**REP. HEADLAND** Second the motion. Motion carried by voice vote.

**REP. BRANDENBURG** Made a motion for a **do not pass as amended**.

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

**10 YES      3 NO      1 ABSENT**

**REP. BRANDENBURG** Was given the floor assignment.

**FISCAL NOTE**  
**Requested by Legislative Council**  
01/18/2005

Bill/Resolution No.: HB 1513

**1A. State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2003-2005 Biennium		2005-2007 Biennium		2007-2009 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues				\$137,000,000		
Expenditures						
Appropriations						

**1B. County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

2003-2005 Biennium			2005-2007 Biennium			2007-2009 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

**2. Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

HB 1513 increases individual and corporation income tax rates by 25%, with the additional revenue dedicated to school district property tax relief.

**3. State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

**A. Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, HB 1513 is estimated to raise \$137 million for the school district property tax relief fund.

**B. Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

**C. Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

<b>Name:</b>	Kathryn L. Strombeck	<b>Agency:</b>	Office of Tax Commissioner
<b>Phone Number:</b>	328-3402	<b>Date Prepared:</b>	01/28/2005

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

2005 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1513

House FINANCE & TAXATION

Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

50439.0203

Action Taken

Do Not Pass

as

amended

Motion Made By

Rep. Brandenburg

Seconded By

Rep. Grande

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)

10

No

3

Absent

1

Floor Assignment

Rep. Brandenburg

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

**REPORT OF STANDING COMMITTEE**

**HB 1513, as amended, Finance and Taxation Committee (Rep. Belter, Chairman)**  
recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends  
**DO NOT PASS** (10 YEAS, 3 NAYS, 1 ABSENT AND NOT VOTING). HB 1513, as  
amended, was placed on the Sixth order on the calendar.

Page 6, line 22, after the underscored period insert "The adjustment factor for a school district  
under this subsection may not exceed one and four-tenths or be less than one."

Page 7, line 1, replace "7" with "5"

Renumber accordingly

**2005 TESTIMONY**

HB 1513

TESTIMONY SUPPORTING HB 1513  
HOUSE FINANCE AND TAXATION COMMITTEE  
JANUARY 31, 2005

Good morning Chairman Belter and members of the House Finance and Taxation Committee. I am Representative Ralph Metcalf from the greater District 24 representing North Dakotans living in 22 townships in western Barnes County and 10 townships in northwestern Ransom County.

How many times have you been asked to do something about reducing property tax? I can't answer for you but I have been asked that question many times and on many occasions. I invariably follow up with my question: Where are we going to get the money to replace property taxes? The answer to that question has been almost unanimous - increase income taxes as they are too low.

This bill, HB 1513, is intended to accomplish just that. A twenty-five percent increase will be made on all individual and corporate income tax. Additionally a reduction in property tax is mandated to equal the amount of money the individual school district receives which, when totaled, will equal all funds received from the 25% income tax increase. The total funds involved here is estimated to be \$71 million.

The concept is really quite simple, however, I am not so naive to believe there will not be some discrepancies to be ironed out. One of these discrepancies was noticed as soon as we were received our first estimate of distribution of funds. In that schedule several low taxable valuation per pupil districts would actually receive more money by this change than they were currently receiving from property tax. A small effort is included in this bill to reduce the disparity between property poor districts and property rich districts.

Regrettably, I am not all knowledgeable about income taxation or education financing so I have asked to have John Walstad from Legislative Council here to explain the details of the bill. With your permission, Chairman Belter, I will ask John to explain the operation of the bill at this time.

I believe that during this legislative assembly we are given the unique opportunity to correct or change some of the disparity found in the financing of our education system. I am not deluded to believe that this is the only way to correct a serious problem but it may be a method that, when incorporated with other ideas, will present a satisfactory solution for eventually controlling this known disparity in taxation. I hope that this committee and this legislature will show the strength and resolution necessary to achieve common ground upon which a firm and fair taxation system can be developed to insure quality education for all our children well into the future.

Chairman Belter, that completes my testimony on HB 1513 and I will gladly stand for any questions you or your committee may have.

HB 1513

	A	B	C	D	E	F	G	H	I	J	K
1	School District Equalization Fund										
2	Distribute \$71 Million Annually										
3											
4											
5											
6	Codist	Dname	DTYPE	CENSUS	TAXVAL	TAXVALPP	HS Transp GF Levy	Estimated Property Tax Levy	MIN(1.40, F217/F)	Adjusted Property Tax Levy	J * J217* \$71 million Annual Property Tax Relief Fund Distribution
7	1013	Hettinger	1	340	6,075,030	17,868	186.69	1,134,147	1.0000	1,134,147	244,973
8	2002	Valley City	1	1,140	14,323,610	12,565	193.73	2,774,913	1.1655	3,234,049	698,547
9	2046	Litchville-Marion	1	200	5,837,065	29,185	144.38	842,755	1.0000	842,755	182,033
10	2065	North Central	1	152	5,879,959	38,684	152.25	895,224	1.0000	895,224	193,366
11	2082	Wimbleton-Courtenay	1	139	5,629,824	40,502	159.05	895,424	1.0000	895,424	193,409
12	3005	Minnewaukan	1	78	1,432,361	18,364	191.41	274,168	1.0000	274,168	59,220
13	3006	Leeds	1	169	4,253,732	25,170	168.09	715,010	1.0000	715,010	154,440
14	3009	Maddock	1	171	3,867,750	22,618	171.32	662,623	1.0000	662,623	143,125
15	3016	Oberon	2	36	995,093	27,641	115.70	115,132	1.0000	115,132	24,868
16	3029	Warwick	1	323	1,131,666	3,504	149.15	168,788	1.4000	236,303	51,041
17	3030	Fl Totten	1	458	110,704	242	308.41	34,142	1.4000	47,799	10,324
18	4001	Billings County	2	147	5,042,886	34,305	39.66	200,001	1.0000	200,001	43,200
19	5001	Bottineau	1	675	11,174,975	16,556	152.13	1,700,049	1.0000	1,700,049	367,207
20	5017	Westhope	1	143	3,543,497	24,780	158.93	563,168	1.0000	563,168	121,643
21	5054	Newburg United	1	90	4,921,783	54,686	150.38	740,138	1.0000	740,138	159,868
22	6001	Bowman	1	363	4,696,142	12,937	168.22	789,985	1.1319	894,221	193,150
23	6017	Rhame	1	61	2,411,188	39,528	133.01	320,712	1.0000	320,712	69,273
24	6033	Scranton	1	144	3,380,226	23,474	165.67	560,002	1.0000	560,002	120,959
25	7014	Bowbells	1	93	2,912,065	31,313	171.70	500,002	1.0000	500,002	107,999
26	7027	Powers Lake	1	125	2,029,273	16,234	184.91	375,233	1.0000	375,233	81,049
27	7036	Burke Central	1	85	3,424,853	40,292	139.28	477,014	1.0000	477,014	103,034
28	8001	Bismarck	1	10,966	144,701,220	13,195	231.40	33,483,862	1.1098	37,160,870	8,026,663
29	8025	Naughton	3	13	242,627	18,664	243.17	59,000	1.0000	59,000	12,744
30	8028	Wing	1	66	1,999,310	30,293	150.05	299,996	1.0000	299,996	64,799
31	8029	Baldwin	2	50	697,122	13,942	157.79	109,999	1.0504	115,537	24,956
32	8033	Menoken	2	78	1,123,199	14,400	301.85	339,038	1.0169	344,782	74,472
33	8035	Sterling	2	73	1,953,781	26,764	192.36	375,829	1.0000	375,829	81,178
34	8039	Apple Creek	2	146	1,766,878	12,102	226.19	399,650	1.2100	483,596	104,456
35	8045	Manning	3	30	198,408	6,614	252.01	50,001	1.4000	70,001	15,120
36	9001	Fargo	1	11,020	190,481,817	17,285	289.13	55,074,008	1.0000	55,074,008	11,895,860
37	9002	Kindred	1	666	11,167,706	16,768	167.97	1,875,840	1.0000	1,875,840	405,177
38	9004	Maple Valley	1	320	8,268,266	25,838	167.05	1,381,214	1.0000	1,381,214	298,339



	A	B	C	D	E	F	G	H	I	J	K
1	School District Equalization Fund										
2	Distribute \$71 Million Annually										
3											
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6	Codist	Dname	DTYPE	CENSUS	TAXVAL	TAXVALPP	HS Transp GF Levy	E * G /1000 Estimated Property Tax Levy	MIN(1.40, F217/F)	I * H Adjusted Property Tax Levy	J * J217 * \$71 million Annual Property Tax Relief Fund Distribution
39	9006	West Fargo	1	5,025	95,233,937	18,952	188.36	17,938,264	1.0000	17,938,264	3,874,624
40	9007	Mapleton	2	198	2,767,748	13,979	265.35	734,422	1.0476	769,359	166,180
41	9017	Central Cass	1	766	11,621,048	15,171	163.20	1,896,555	1.0000	1,896,555	409,652
42	9080	Page	2	100	3,367,046	33,670	170.01	572,431	1.0000	572,431	123,644
43	9097	Northern Cass	1	419	9,827,195	23,454	190.58	1,872,867	1.0000	1,872,867	404,535
44	10014	Border Central	1	31	3,101,955	100,063	169.78	526,650	1.0000	526,650	113,755
45	10019	Munich	1	111	3,138,431	28,274	150.39	471,989	1.0000	471,989	101,948
46	10023	Langdon Area	1	574	11,949,082	20,817	164.23	1,962,398	1.0000	1,962,398	423,873
47	11040	Ellendale	1	411	6,227,567	15,152	175.35	1,092,004	1.0000	1,092,004	235,870
48	11041	Oakes	1	482	7,650,911	15,873	183.01	1,400,193	1.0000	1,400,193	302,439
49	12001	Divide County	1	284	6,590,911	23,207	146.56	965,964	1.0000	965,964	208,646
50	13008	Dodge	2	30	615,909	20,530	189.14	116,493	1.0000	116,493	25,162
51	13016	Killdeer	1	339	7,522,872	22,191	158.04	1,188,915	1.0000	1,188,915	256,803
52	13019	Halliday	1	66	1,971,506	29,871	161.04	317,491	1.0000	317,491	68,577
53	13037	Twin Buttes	2	78	23,801	305			1.4000		
54	14001	New Rockford	1	330	5,347,576	16,205	185.00	989,302	1.0000	989,302	213,687
55	14012	Sheyenne	1	73	1,520,191	20,825	167.74	254,997	1.0000	254,997	55,079
56	15006	Hazleton-Moffit-Braddock	1	141	3,751,708	26,608	155.13	582,002	1.0000	582,002	125,711
57	15010	Bakker	2	26	625,458	24,056	140.53	87,896	1.0000	87,896	18,985
58	15012	Union	4	18	599,041	33,280	86.77	51,979	1.0000	51,979	11,227
59	15015	Strasburg	1	183	2,924,066	15,979	139.53	407,995	1.0000	407,995	88,126
60	15036	Linton	1	310	5,285,527	17,050	174.37	921,637	1.0000	921,637	199,072
61	16010	Carrington	1	555	10,269,110	18,503	169.69	1,742,565	1.0000	1,742,565	376,390
62	17003	Beach	1	230	4,002,796	17,403	148.65	595,016	1.0000	595,016	128,522
63	17006	Lone Tree	2	65	1,478,198	22,742	181.50	268,293	1.0000	268,293	57,951
64	18001	Grand Forks	1	7,395	104,461,000	14,126	221.61	23,149,602	1.0367	23,998,497	5,183,621
65	18044	Larimore	1	497	6,442,600	12,963	190.52	1,227,444	1.1297	1,386,615	299,506
66	18061	Thompson	1	456	5,361,587	11,758	163.49	876,566	1.2454	1,091,719	235,809
67	18125	Manvel	2	296	3,351,328	11,322	213.61	715,877	1.2934	925,923	199,997
68	18127	Emerado	2	198	1,917,801	9,686	292.61	561,168	1.4000	785,635	169,695
69	18128	Midway	1	293	5,368,301	18,322	184.42	990,022	1.0000	990,022	213,843
70	18129	Northwood	1	292	5,045,908	17,281	178.36	899,988	1.0000	899,988	194,395

	A	B	C	D	E	F	G	H	I	J	K
1	School District Equalization Fund										
2	Distribute \$71 Million Annually										
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6	Codist	Dname	DTYPE	CENSUS	TAXVAL	TAXVALPP	HS Transp HS tuition GF Levy	E * G /1000 Estimated Property Tax Levy	MIN(1.40, F217/F)	I * H Adjusted Property Tax Levy	J * J217* \$71 million Annual Property Tax Relief Fund Distribution
71	18140	Grand Forks AFB	4	798	25,531	32	-	-	1.4000	-	-
72	19018	Roosevelt	2	130	2,198,259	16,910	185.47	407,711	1.0000	407,711	88,065
73	19049	Elgin-New Leipzig	1	206	3,823,488	18,561	210.67	805,494	1.0000	805,494	173,985
74	20007	Midkota	1	163	5,350,934	32,828	194.13	1,038,777	1.0000	1,038,777	224,373
75	20018	Griggs County Central	1	298	5,635,012	18,909	196.10	1,105,026	1.0000	1,105,026	238,683
76	21001	Moti-Regent	1	279	6,583,623	23,597	146.09	961,801	1.0000	961,801	207,747
77	21009	New England	1	205	4,765,251	23,245	170.58	812,857	1.0000	812,857	175,575
78	22011	Pettibone-Tuttle	2	33	1,114,154	33,762	202.29	225,382	1.0000	225,382	48,682
79	22014	Robinson	2	33	1,150,383	34,860	214.97	247,298	1.0000	247,298	53,416
80	22020	Tuttle-Pettibone	1	26	1,299,679	49,988	184.01	239,154	1.0000	239,154	51,657
81	22026	Steele-Dawson	1	214	4,288,620	20,040	166.72	714,999	1.0000	714,999	154,438
82	22028	Tappen	1	117	1,650,027	14,103	195.00	321,755	1.0384	334,098	72,164
83	23003	Edgeley	1	260	5,344,455	20,556	157.17	839,988	1.0000	839,988	181,435
84	23007	Kulm	1	124	5,447,386	43,931	146.86	800,003	1.0000	800,003	172,799
85	23008	Lamoure	1	322	4,897,466	15,210	163.35	800,001	1.0000	800,001	172,798
86	23011	Verona	1	52	1,899,578	36,530	181.62	345,001	1.0000	345,001	74,520
87	24002	Napoleon	1	220	3,793,945	17,245	172.64	654,987	1.0000	654,987	141,476
88	24056	Gackle-Streeter	1	144	4,497,703	31,234	143.63	646,005	1.0000	646,005	139,536
89	25001	Velva	1	384	6,677,152	17,388	148.27	990,021	1.0000	990,021	213,842
90	25014	Anamoose	1	77	1,868,796	24,270	181.94	340,009	1.0000	340,009	73,441
91	25057	Drake	1	129	3,633,585	28,167	159.84	580,792	1.0000	580,792	125,450
92	25060	Tgu	1	345	10,721,615	31,077	142.24	1,525,043	1.0000	1,525,043	329,406
93	26004	Zeeland	1	64	2,648,179	41,378	145.19	384,489	1.0000	384,489	83,049
94	26009	Ashley	1	172	3,783,439	21,997	168.20	636,374	1.0000	636,374	137,455
95	26019	Wishek	1	233	3,949,893	16,952	169.92	671,166	1.0000	671,166	144,970
96	27001	Mckenzie County	1	642	9,558,764	14,889	144.67	1,382,866	1.0000	1,382,866	298,696
97	27002	Alexander	1	63	2,732,711	43,376	144.55	395,013	1.0000	395,013	85,322
98	27014	Yellowstone	2	86	1,471,609	17,112	207.40	305,212	1.0000	305,212	65,925
99	27018	Earl	3	14	454,401	32,457	22.67	10,301	1.0000	10,301	2,225
100	27019	Bowline Butte	3	10	427,059	42,706	139.00	59,361	1.0000	59,361	12,822
101	27032	Horse Creek	3	12	1,084,151	90,346	94.16	102,084	1.0000	102,084	22,050
102	27036	Mandaree	1	194	72,527	374	-	-	1.4000	-	-

	A	B	C	D	E	F	G	H	I	J	K
1	School District Equalization Fund										
2	Distribute \$71 Million Annually										
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4											
5											
6	Codist	Dname	DTYPE	CENSUS	TAXVAL	TAXVALPP	HS Transp GF Levy	E * G /1000 Estimated Property Tax Levy	MIN(1.40, F217/F)	I * H Adjusted Property Tax Levy	J * J217* \$71 million Annual Property Tax Relief Fund Distribution
103	28001	Montefiore	1	221	3,184,452	14,409	176.01	560,495	1.0163	569,637	123,040
104	28004	Washburn	1	296	4,460,749	15,070	144.82	646,006	1.0000	646,006	139,536
105	28008	Underwood	1	226	4,615,829	20,424	168.12	776,013	1.0000	776,013	167,617
106	28050	Max	1	174	2,785,863	16,011	149.08	415,316	1.0000	415,316	89,707
107	28051	Garrison	1	340	6,424,159	18,895	171.23	1,100,009	1.0000	1,100,009	237,599
108	28072	Turtle Lake-Mercer	1	187	4,297,014	22,979	158.25	680,002	1.0000	680,002	146,879
109	28085	White Shield	1	116	278,027	2,397	185.00	51,435	1.4000	72,009	15,554
110	29003	Hazen	1	689	5,615,685	8,150	185.28	1,040,474	1.4000	1,456,664	314,636
111	29020	Golden Valley	1	61	1,168,809	19,161	152.08	177,752	1.0000	177,752	38,394
112	29027	Beulah	1	804	9,459,998	11,766	185.00	1,750,100	1.2446	2,178,179	470,482
113	30001	Mandan	1	3,639	39,864,893	10,955	181.86	7,249,829	1.3367	9,691,146	2,093,265
114	30004	Little Heart	2	44	820,929	18,657	164.85	135,330	1.0000	135,330	29,231
115	30007	New Salem	1	327	3,799,896	11,620	162.77	618,509	1.2602	779,470	168,364
116	30008	Sims	2	50	1,491,841	29,837	170.93	255,000	1.0000	255,000	55,080
117	30013	Hebron	1	169	3,668,425	21,707	156.74	574,989	1.0000	574,989	124,196
118	30017	Sweet Briar	3	18	350,024	19,446	105.62	36,970	1.0000	36,970	7,985
119	30039	Flasher	1	202	2,981,455	14,760	186.42	555,803	1.0000	555,803	120,052
120	30048	Glen Ullin	1	205	4,010,905	19,565	157.07	629,993	1.0000	629,993	136,077
121	31001	New Town	1	735	2,736,746	3,723	169.18	463,003	1.4000	648,204	140,011
122	31002	Stanley	1	344	5,804,179	16,873	185.00	1,073,773	1.0000	1,073,773	231,933
123	31003	Parshall	1	322	3,382,794	10,506	171.57	580,386	1.3939	808,983	174,738
124	32001	Dakota Prairie	1	407	9,158,415	22,502	189.45	1,735,062	1.0000	1,735,062	374,769
125	32066	Lakota	1	176	4,405,107	25,029	187.01	823,799	1.0000	823,799	177,939
126	33001	Center-Stanton	1	324	3,731,154	11,516	170.00	634,296	1.2716	806,585	174,221
127	34001	Pembina	1	136	3,698,317	27,194	170.47	630,452	1.0000	630,452	136,176
128	34006	Cavaller	1	467	7,842,366	16,793	189.81	1,488,559	1.0000	1,488,559	321,525
129	34012	Valley	1	159	3,453,027	21,717	205.49	709,563	1.0000	709,563	153,264
130	34019	Drayton	1	172	5,316,962	30,913	187.18	995,229	1.0000	995,229	214,967
131	34027	Wahalla	1	283	4,446,463	15,712	210.39	935,491	1.0000	935,491	202,064
132	34043	St Thomas	1	140	2,852,316	20,374	220.71	629,535	1.0000	629,535	135,978
133	34055	Neché	1	126	3,241,612	25,727	191.98	622,325	1.0000	622,325	134,421
134	35001	Wolford	1	57	1,606,075	28,177	185.00	297,124	1.0000	297,124	64,178

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6	Codist	Dname	DTYPE	CENSUS	TAXVAL	TAXVALPP	HS Transp HS tuition	Estimated Property Tax	MIN(1.40, F217(F))	Adjusted Property Tax	J * J217* \$71 million Annual Property Tax Relief Fund Distribution
135	35005	Rugby	1	671	10,294,429	15,342	185.00	1,904,469	1.0000	1,904,469	411,361
136	36001	Devils Lake	1	2,034	17,217,484	8,465	188.00	3,236,887	1.4000	4,531,642	978,824
137	36002	Edmore	1	76	4,481,796	58,971	145.25	650,981	1.0000	650,981	140,610
138	36044	Starkweather	1	85	2,684,825	31,586	152.86	410,402	1.0000	410,402	88,646
139	37002	Sheldon	2	101	1,340,985	13,277	243.11	326,007	1.1030	359,573	77,667
140	37006	Ft Ransom	2	36	829,489	23,041	261.39	216,820	1.0000	216,820	46,833
141	37019	Lisbon	1	561	8,318,319	14,828	187.39	1,558,770	1.0000	1,558,770	336,691
142	37022	Enderlin	1	276	5,337,252	19,338	185.49	990,007	1.0000	990,007	213,839
143	38001	Mohall-Lansford-Sherwood	1	377	10,083,757	26,747	157.87	1,591,923	1.0000	1,591,923	343,852
144	38026	Glenburn	1	172	3,426,156	19,920	139.22	476,989	1.0000	476,989	103,029
145	39005	Mantador	4	36	1,363,609	37,878	148.65	202,700	1.0000	202,700	43,783
146	39008	Hankinson	1	293	5,099,020	17,403	185.00	943,319	1.0000	943,319	203,755
147	39018	Fairmount	1	93	4,202,089	45,184	188.09	790,371	1.0000	790,371	170,718
148	39028	Lidgerwood	1	219	3,574,200	16,321	185.00	661,227	1.0000	661,227	142,824
149	39037	Wahpeton	1	1,519	19,711,907	12,977	186.30	3,672,328	1.1285	4,144,068	895,109
150	39042	Wyndmere	1	262	6,137,433	23,425	157.23	964,989	1.0000	964,989	208,435
151	39044	Richland	1	308	5,247,250	17,037	185.00	970,741	1.0000	970,741	209,678
152	40001	Dunselth	1	842	1,468,352	1,744	151.75	222,822	1.4000	311,951	67,381
153	40003	St John	1	510	746,935	1,465	153.96	114,998	1.4000	160,997	34,775
154	40004	Mt Pleasant	1	282	4,050,035	14,362	170.44	690,288	1.0196	703,842	152,028
155	40007	Belcourt	1	2,157	334,520	155	-	-	1.4000	-	-
156	40029	Rolette	1	188	2,890,447	15,375	189.68	548,260	1.0000	548,260	118,423
157	41002	Millnor	1	294	3,394,207	11,545	180.73	613,435	1.2684	778,098	168,067
158	41003	North Sargent	1	176	2,815,655	15,998	188.23	529,991	1.0000	529,991	114,477
159	41006	Sargent Central	1	284	6,680,640	23,523	186.30	1,244,603	1.0000	1,244,603	268,831
160	42016	Goodrich	1	52	1,653,856	31,805	193.96	320,782	1.0000	320,782	69,288
161	42019	Mcclusky	1	105	2,479,058	23,610	176.48	437,504	1.0000	437,504	94,500
162	43003	Solen	1	334	1,429,863	4,281	182.64	261,150	1.4000	365,610	78,971
163	43004	Ft Yates	1	706	487,344	690	185.00	90,159	1.4000	126,222	27,264
164	43008	Selfridge	1	102	1,324,228	12,983	187.01	247,644	1.1279	279,327	60,334
165	44012	Marmarth	2	21	1,285,341	61,207	71.97	92,506	1.0000	92,506	19,981
166	44014	Sheets	3	11	397,228	36,112	137.19	54,496	1.0000	54,496	11,771

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167	44032	Central Elementary	2	28	1,402,140	50,076	77.74	109,002	1.0000	109,002	23,544
168	45001	Dickinson	1	3,044	29,925,240	9,831	185.00	5,536,169	1.4000	7,750,637	1,674,120
169	45009	South Heart	1	258	2,424,540	9,397	149.62	362,760	1.4000	507,864	109,697
170	45013	Belfield	1	169	1,565,802	9,265	185.00	289,673	1.4000	405,543	87,596
171	45034	Taylor-Richardson	1	248	4,197,583	16,926	185.00	776,553	1.0000	776,553	167,734
172	46010	Hope	1	134	3,410,409	25,451	175.35	598,015	1.0000	598,015	129,170
173	46019	Finley-Sharon	1	178	4,158,200	23,361	187.10	777,999	1.0000	777,999	168,046
174	47001	Jamestown	1	2,600	29,518,951	11,353	191.00	5,638,120	1.2899	7,272,494	1,570,842
175	47003	Medina	1	154	3,239,627	21,037	167.56	542,832	1.0000	542,832	117,250
176	47010	Pingree-Buchanan	1	107	2,989,868	27,943	163.55	488,993	1.0000	488,993	105,621
177	47014	Montbeller	1	105	2,324,534	22,138	185.00	430,039	1.0000	430,039	92,887
178	47019	Kensal	1	55	2,559,445	46,535	161.65	413,734	1.0000	413,734	89,366
179	47026	Spiritwood	2	24	3,061,077	127,545	136.93	419,153	1.0000	419,153	90,536
180	48002	Bisbee-Egeland	1	84	3,559,195	42,371	176.69	628,874	1.0000	628,874	135,835
181	48008	Southern	1	273	3,816,484	13,980	168.21	641,971	1.0475	672,462	145,250
182	48028	North Central	1	76	2,403,405	31,624	170.06	408,723	1.0000	408,723	88,283
183	49003	Central Valley	1	297	5,734,149	19,307	152.29	873,254	1.0000	873,254	188,621
184	49007	Halton	1	264	3,685,197	13,959	176.38	649,995	1.0491	681,892	147,287
185	49009	Hillsboro	1	397	8,822,729	22,223	172.28	1,519,980	1.0000	1,519,980	328,312
186	49014	May-Port Cg	1	590	10,413,382	17,650	180.00	1,874,409	1.0000	1,874,409	404,868
187	50003	Grafton	1	964	9,708,110	10,071	185.01	1,796,097	1.4000	2,514,536	543,134
188	50020	Minto	1	210	3,812,402	18,154	176.21	671,783	1.0000	671,783	145,104
189	50039	Lankin	2	36	942,927	26,192	179.66	169,406	1.0000	169,406	36,591
190	50051	Nash	2	34	866,568	25,487	208.19	180,411	1.0000	180,411	38,968
191	50078	Park River	1	391	5,513,593	14,101	190.22	1,048,796	1.0385	1,089,183	235,261
192	50079	Fordville	1	84	1,857,333	22,111	169.89	315,542	1.0000	315,542	68,156
193	50106	Edinburg	1	108	1,805,069	16,714	186.42	336,501	1.0000	336,501	72,683
194	50126	Adams	2	92	1,906,219	20,720	167.09	318,510	1.0000	318,510	68,797
195	51001	Minot		5,760	70,775,673	12,287	197.01	13,943,515	1.1918	16,618,283	3,589,511
196	51004	Nedrose	2	396	4,730,708	11,946	213.50	1,010,006	1.2258	1,238,116	267,430
197	51007	United	1	660	6,407,828	9,709	167.37	1,072,478	1.4000	1,501,469	324,314
198	51010	Bell	2	231	2,437,480	10,552	222.92	543,363	1.3878	754,076	162,879

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199	51016	Sawyer	1	159	2,306,348	14,505	180.46	416,204	1.0096	420,192	90,761
200	51019	Eureka	2	43	874,114	20,328	133.30	116,519	1.0000	116,519	25,168
201	51028	Kenmare	1	283	6,593,970	23,300	185.00	1,219,884	1.0000	1,219,884	263,492
202	51041	Surrey	1	355	2,885,044	8,127	177.95	513,394	1.4000	718,751	155,249
203	51070	South Prairie	2	174	3,245,389	18,652	176.60	573,136	1.0000	573,136	123,796
204	51160	Minot AFB	4	1,242							
205	51161	Lewis And Clark	1	347	8,906,525	25,667	140.00	1,246,914	1.0000	1,246,914	269,330
206	52025	Fessenden-Bowdon	1	235	7,218,106	30,715	151.01	1,090,006	1.0000	1,090,006	235,439
207	52035	Pleasant Valley	2	34	975,413	28,689	179.03	174,628	1.0000	174,628	37,719
208	52038	Harvey	1	475	8,388,873	17,661	184.14	1,544,727	1.0000	1,544,727	333,658
209	52039	Sykes	1	73	1,691,815	23,176	185.00	312,986	1.0000	312,986	67,604
210	53001	Williston	1	2,483	16,943,686	6,824	238.36	4,038,697	1.4000	5,654,176	1,221,289
211	53002	Nesson	1	163	3,282,575	20,138	184.71	606,324	1.0000	606,324	130,965
212	53006	Eight Mile	1	173	1,450,638	8,385	179.23	259,998	1.4000	363,997	78,623
213	53008	New	2	334	7,479,825	22,395	199.87	1,494,993	1.0000	1,494,993	322,915
214	53015	Tioga	1	252	5,658,646	22,455	184.62	1,044,699	1.0000	1,044,699	225,653
215	53091	Wildrose-Alamo	1	53	1,846,432	34,838	173.31	320,005	1.0000	320,005	69,120
216	53099	Grenora	1	62	3,400,295	54,843	185.28	630,007	1.0000	630,007	136,080
217		North Dakota		104,671	1,532,751,262	14,644	199.52	305,814,990	1.0000	328,707,180	71,000,000