

2009 HOUSE FINANCE AND TAXATION

HB 1314

2009 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. HB 1314

House Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: 01/21/09

Recorder Job Number: 7436

Committee Clerk Signature

Lou Engelson

Minutes:

Chairman Belter opened the hearing on HB 1314.

Rep. Berg: There are two separate tax statements there. To start out I would just like to say this is a simple housekeeping bill. I know that there is probably no other issue in the legislature that seems so simple when you are sitting around talking to people and as complicated when you put it in bill form as tax policy. However, in this business sometimes a small change can have a very significant effect. I believe this bill will do that. Number 1, it will simplify the tax formula for tax payers. Number 2, I think it will encourage a positive debate among people on tax policy. People will know what they are talking about. I also think this will create some positive competition between the taxing districts that I believe will lead to a positive cooperation from those taxing districts. What I would like to do is ask how many people know the total mills levied on your home in your most recent tax statement. How many know if that levy is above or below the statewide average or if that mill levy is comparable to similar counties and similar cities.

Rep. Berg refers to Attachments 1A and 1B.

Rep. Berg: So the question is, who's paying more. When you look at that statement and determine who is paying a higher tax rate. Clearly when you look through the whole thing,

some of these are in dollars and some are in mills, you can find out that the Morton County is 482 mills, and the Burleigh County is 400 mills. The point in this bill would be this. How many people here know what the percent interest rate is that you are paying on your home mortgage. When you sit down with your neighbors or friends and start talking about your mortgage, what do you talk about. Did you know you can get a 4.5% rate. Every time we look in the paper and the media, we talk about percentage.

Rep. Berg refers to Attachments 2A and 2B.

Rep. Berg: The one you just received would be the end result in my mind of this bill. And you can look at Morton County. True and full value is \$20,600. Real estate tax rate is 2.17%. General tax due is \$447.00. Burleigh County. True and full value is \$247,600. Real estate tax rate is 1.803%. General tax due is \$4,464.00. I believe that if we had this change what we would do is people would know what our tax rate is. I think what it will do, when I talk about positive competitive, people will know what percent of their property value they are really paying in taxes. We don't have \$100,000 full and true value that we're taking 50% times, that we're taking 9% times, that we're taking 440 mills times to come up with that. If you had 440 mills and \$100,000 valuation, you would be paying \$2,000 a year. Why can't we say, if your full and true value is \$100,000, you pay 2% and your tax is \$2,000. I think it will create competition from taxing districts because their public will know how their tax rate compares to other taxing districts. I think it will encourage cooperation from those districts because in many areas we have the ability to cooperate and collaborate between districts knowing that they're both trying to achieve efficiency, this will encourage the public to support changes that lower the cost of their government entity. Several things need to be corrected in the bill. One is the percent change and also the wind towers are not included in this bill, and so I'm having amendments drafted up to do that. The bill intends to replace mills with percentages. If there

is a lot of concern among counties and cities and school districts and auditors that this would be a difficult thing to do, then I would recommend that as we present our mill levy to the public, that we present it in a percent to the full and true value. Back in 81 we had a change and to preserve the bonding capability, we called assessed value 50% of the full and true value. What this bill does on page 2, section 3, it simply says for purposes of the Constitution, here is the definition of assessed value. So I believe and council believes by having that change in our statute, we could get rid of full and true value, 50% assessed value and the category then times mills. Even a small step might be to accept that language so when people are talking about full and true value and assessed value, for practical purposes we are talking about the same number.

Rep. Weiler: This is obviously a very simple procedure. My question is do you foresee the counties sending out a tax statement every year that has this change on it, or are you suggesting that we require them to send this out in addition to what they currently send out?

Rep. Berg: In a perfect world, I would say we convert the mills to percentages. We'd clean up these tax statements so someone knows what their full and true value is on a piece of property. It's multiplied by 2%, 1.7%, whatever the percentage, and that's the general tax. The specials would be added on there. That may require programming. It may require substantial effort. If that's not feasible, then I would suggest this to be put on the tax statement.

Rep. Weiler: There might be some people that are interested in seeing how many mills are they paying to the county. I think they certainly could add another half a piece of paper in every tax statement. It's a great concept. I just don't know if replacing it instead of adding to it.

Rep. Berg: I do think people want to know the breakdown of their taxes. If you look at both of these statements, they don't have the mills broken down. It's the dollars. The only time you

really see mills on here is when you're applying mills to this archaic formula to come up with the general fund tax. I think it is important on this tax statement that people see the breakdown.

Rep. Weiler: What I meant when I said sometimes people want to see the breakdown, I said in mills but I meant in dollars.

Rep. Froseth: I believe it would help if every county used a standard form to send to the taxpayers. When I was reading through this, to arrive at the assessed valuation, you use the same procedure as you do now for the true and full valuations?

Rep. Berg: Yes. There is no intended change on how we value properties. All we are saying is let's move towards a percent instead of mills and simplify that formula.

Chairman Belter: Further testimony in support of 1314? Any opposition to 1314? Any neutral testimony?

Arvid Winkler testified in opposition to HB 1314: My name is Arvid Winkler. I am the Cuba Township Assessor in Barnes County. I prepared a table to try and present what my understanding is of the current system and what you are trying to change by this bill. I, as an assessor, need to communicate with the residents. They know what the value of their houses are. What they would sell them for. This is part of a page of a Barnes County assessment book. (See Attachment 3) At the other end of the spectrum, we have school districts and taxing entities that are forever talking about mill levies. When I look at a mill levy sheet for Barnes County, the mills are in five digits. Apparently it takes that many digits to generate the proper number of dollars for that taxing entity. If you go to a percentage, then you will not only .5%, you're going to need .5826 or whatever, a similar number of digits to generate the correct number of dollars. This number of dollars really represents so much of the true and full value. You have all these people who have gotten accustomed to doing it a certain way. Also you

have this assessing factor in the middle, and you are not getting rid of that by the bill because on page 4, line 22. We're going to value these things at its assessed valuation, except residential property, for which the assessed valuation as determined through the assessment and equalization process must be reduced by ten percent for purposes of taxation. Notice that currently, this assessment factor on commercial land is 10%. On residential, it's 9%. We haven't changed that in this bill.

Chairman Belter: Any neutral testimony?

Sandy Clark, North Dakota Farm Bureau: My name is Sandy Clark. I represent the North Dakota Farm Bureau. It is often difficult to look at these on short notice and know whether to support or oppose. We are going to stand in a neutral position on HB 1314. Not in a position to oppose or support this bill today. North Dakota Farm Bureau certainly commends the bill sponsors for this effort to start the process of helping tax reform by making the formula for taxpayers to understand. The process of reporting in percentages rather than mills may certainly be a good step towards reform and towards allowing taxpayers to have a better understanding of their tax statement. However we do believe that making a minor change by adding a percentage onto your tax statement. We believe this is a major change in that policy. We think it requires an intense study by this legislative body as well as by taxpayers. We would suggest that the bill be amended to do a study so the interim tax committee, when more time is available for deliberation and research can spend some time on this. There may be other implications throughout the Century Code by removing those terms "true and taxable valuations and mills". We think a little more deliberation would be in order both for the legislators and the taxpayers to have an understanding.

Chairman Belter: Any other neutral testimony? If not, we will close the hearing on HB 1314.

2009 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. **HB 1314**

House Finance and Taxation Committee

☐ Check here for Conference Committee

Hearing Date: February 3, 2009

Recorder Job Number: 8505

Committee Clerk Signature

Minutes:

Chairman Belter: We will look at HB 1314.

Representative Weiler: I do have amendments. This is the sheet and I think everybody has this in their file. What the original bill was intended to do was basically to do away with a lot of the mill levy information on here and turn it into a simple "what is the tax rate that I pay on my property? In Bismarck, it is 2.2%, in Mandan, it is 2.04% so the intention that Rick Berg had was to do away with all that mill levy stuff and have the counties simply put out a sheet of paper that has on it true and full value, which they already have, general tax due, which is the amount of dollars you pay in taxes, and then you get the tax rate by dividing the true and full value into the taxes due. The problem with the original bill was simply that it was too much, too soon, too quickly kind of thing to get rid of all that stuff on the tax statements. The amendments that you have for HB 1314 that you have in front of you, section 2 says that we are going to study that part of simplifying the mill levies and that information. Section 1 says that the counties are to send out in addition to what they are currently sending out, whether it is on the same sheet of paper or whether it is on a separate sheet of paper, it will have three simple lines on it. It will say the true and full value of your home, which is already on there; it is going to say the general tax due, which is already on the sheet they hand out; and all they

have to do is compute what your tax rate is so that you in each community will know what your tax rate is, whether it is 2.1% or whatever so when people are talking about their property taxes, the people in Fargo are going to say that our property taxes are 1.6% and those of us in Bismarck will say that ours is 2.1%. The discussion will—that's the purpose of the amendments to simply add to what they currently send out in your property tax statements what your tax rate is. Mr. Chairman, with that, I would move the amendments.

Chairman Belter: I have a motion from Representative Weiler to **move the .0102 amendments** and a second from Representative Grande. Any discussion? **The motion carried by a voice vote.** What are your wishes on HB 1314? I have a motion for a **“do pass as amended” on HB 1314** from Representative Brandenburg and a second from Representative Drovdal. **A roll call vote resulted in 11 ayes, 1 nay, and 1 absent/not voting (Froelich).** **Representative Weiler will carry the bill.**

VR
2/3/09

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1314

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to property tax statement contents; and to provide for a legislative council study.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

57-20-07.1. County treasurer to mail real estate tax statement. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. The tax statement must include a statement of the property tax levy in dollars by all taxing districts and the percentage that the property tax levy in dollars is of the true and full valuation of the property. The tax statement must include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 2. LEGISLATIVE COUNCIL STUDY. The legislative council shall consider studying, during the 2009-10 interim, the feasibility and desirability of replacing references to "true and full valuation" with "assessed valuation", eliminating references to taxable valuation, and replacing references to mills for property tax purposes with expression of tax rates as a percentage of assessed valuation. The legislative council shall also study the feasibility and desirability of designing and implementing a uniform format for property tax statements statewide. The legislative council shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-second legislative assembly."

Renumber accordingly

Date: 2/3/09

Roll Call Vote #: 1

2009 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1314

House FINANCE AND TAXATION Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 0102 Amendments

Action Taken ☐ Do Pass ☐ Do Not Pass ☐ Amended

Motion Made By Weiler Seconded By Grande

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley R. Belter			Representative Froelich		
Vice Chairman David Drovdal			Representative Kelsh		
Representative Brandenburg			Representative Pinkerton		
Representative Froseth			Representative Schmidt		
Representative Grande			Representative Winrich		
Representative Headland					
Representative Weiler					
Representative Wrangham					

Total (Yes) _____ No _____

Absent _____

Floor Assignment _____

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

Motion carried

Date: 2/3/09

Roll Call Vote #: 2

2009 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1314

House FINANCE AND TAXATION Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken ☒ Do Pass ☐ Do Not Pass ☒ Amended

Motion Made By Brandenburg Seconded By Drovdal

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley R. Belter	/		Representative Froelich		
Vice Chairman David Drovdal	/		Representative Kelsh	/	
Representative Brandenburg	/		Representative Pinkerton	/	
Representative Froseth	/		Representative Schmidt	/	
Representative Grande	/		Representative Winrich	/	
Representative Headland	/				
Representative Weiler	/				
Representative Wrangham		/			

Total (Yes) 11 No 1

Absent 1 (Froelich)

Floor Assignment Representative Weiler

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

REPORT OF STANDING COMMITTEE

HB 1314: Finance and Taxation Committee (Rep. Belter, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (11 YEAS, 1 NAY, 1 ABSENT AND NOT VOTING). HB 1314 was placed on the Sixth order on the calendar.

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to property tax statement contents; and to provide for a legislative council study.

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Renumber accordingly

2009 SENATE FINANCE AND TAXATION

HB 1314

2009 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No. HB 1314

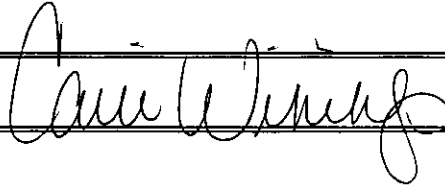
Senate Finance and Taxation Committee

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Hearing Date: 03/17/2009

Recorder Job Number: 11117

Committee Clerk Signature



Minutes:

Chairman Cook: Opened the hearing on HB 1314.

Representative Rick Berg District 45: Testified as sponsor and in support of the bill.

(Explained the bill) See Attachment #1, #2, and #3 for information pertaining to testimony.

9.17 **Chairman Cook:** The first thing I do is figure out my percentage. Would you show the percentage for just that taxing district?

Representative Berg: Yes.

Chairman Cook: Referring to attachment #3, there is quite a range in Morton County, where did you come up with this percentage?

Representative Berg: You have the final summary page; I can get the full report for you.

Chairman Cook: Those numbers you are giving are percentages based on taxable value which is the argument I think that you are referring to that I think you are trying to say that it shouldn't exist is when you compare the sales ratio between true and full value as determined by the formula verses true and full value as determined by sales ratio.

Representative Berg: What I am talking about here is really the mill levy by county as it relates to different types of property. We have injected public policy in how we tax different classes of property. We tax commercial property higher than we tax residential. We tax ag

property lower as a relation of full and true value. I am suggesting that by looking at this it is easier to grasp that to look at it in that manner verses mill levies.

Chairman Cook: The average mill rate that you have here, which you use then times the total taxable valuation to come up with the effective tax rate by counties that is that you just took all the mill rates in each area and found the average?

Representative Berg: Yes

Senator Anderson: You can't compare every city to every city because they have different needs. Some years they might get thrown out of whack.

Representative Berg: My objective is to have it explanatory to the public by having it clearly stated on their tax document.

16.13 **Chairman Cook:** I understand the bill very well when you are saying that you are just trying to get information on the individual tax statement relative to the percentage that he pays. If that is the only intent then this is fine, but if the intent is to come up with data to use later for another motive then the way you are coming up with your data is certainly not what I would call good data to base a decision off of.

Representative Berg: I have no ulterior motive in this.

Senator Hogue: The bill says a statement, should it be a separate statement?

Senator Triplett: No, they don't want another piece of paper to have to prepare.

Representative Berg: We require everyone to do the bottom part with the property tax for the past three years; Cass County provides a separate statement. My desire was not to create a burden or financial impact on any county or taxing entity, but simply to provide that information as well.

19.33 **Senator Triplett:** Comment. If you provide this information you would think that we would see a rush to move to Billings County don't you think?

Representative Berg: I think that personally at the end of the day every taxing district gets the level of taxation that they want. Because there are certain services that they want and that balance comes out.

21.02 Claus Lembke, North Dakota Association of Realtors: Testified in support of the bill as engrossed. Have questions on the language of the all taxing districts portion of this bill. Is it a summary of the total tax or is it each taxing district.

Chairman Cook: I think that it just means that all on one piece of paper.

Senator Triplett: Maybe we should rephrase to consolidated tax.

23.43 Terry Traynor, Assistant Director, North Dakota Association of Counties: See Attachment #4 for testimony in opposition to the bill.

26.30 Chairman Cook: I remember very vividly how that discussion went to get the 3 year history on the tax statement, is that what caused you to go to one statement for every parcel of land?

Terry Traynor: That is correct.

Chairman Cook: Did I hear you say that that was in the mandate that was a local option to offer that.

Terry Traynor: It was a local option prior to last session. The number of counties had implemented as their funds allowed, but now it is a requirement.

Chairman Cook: They have all done it?

Terry Traynor: Yes.

Chairman Cook: Which county had the most trouble doing it?

Terry Traynor: Ward County. There are five different property tax software systems out there and although Ward County which has the largest most expensive package and they share it

with Grand Forks and Cass County, Ward is unique in that they don't own the source code so they were held hostage by the owner of the software.

Senator Anderson: If this were put into effect, what would the additional cost be because of the extra computation?

Terry Traynor: I believe the programming cost would be the only cost.

Senator Anderson: Wouldn't it just be a matter of adding a line to the bottom of the form?

Terry Traynor: My understanding that each one of those would have a percentage.

Chairman Cook: No, it is just one. If that is not the way it is, I think that was the way that I want it and the sponsors wanted it.

29.20 **Senator Triplett:** If we replace the phrase "by all taxing districts" with a reference instead to the consolidated tax. Would that be sufficient? I think the intention was the consolidated tax to be used.

Terry Traynor: I think that would be easier as long as that meets everyone's needs.

Chairman Cook: Does that change your testimony if that is the way it is?

Terry Traynor: I think that the basis of the testimony is still the same. We keep changing and hope that we don't have to change every two years. The programming cost would not be significantly different.

Senator Triplett: When you follow up with the people in your office, other than the situation with Ward County, do your folks help those people in the smaller counties make those programming changes if they don't have IT people on staff?

Terry Traynor: No, five of the six are privately owned software and they would not allow that.

31.40 **Leon Samuel, Morton County Tax Assessor:** Testified in neutral capacity on the bill.

We have 34 different taxing districts in the county. Gave example of a situation in Morton

County that two people in the same subdivision that would have a problem with this because the figures would be quite different because of what side of the road they live on.

Senator Anderson: When are valuations set?

Leon Samuel: They are finalized after the state board of equalization.

Senator Anderson: What about a home that is being built?

Leon Samuel: As of February 1st, if 50% of the home is completed as of that time we might put 50% of the value on there.

Senator Anderson: So then you have this three year tax distribution formula, do you ever get any screams when it is 100%? Does anyone ever contact you? Would the same thing happen with this bill?

Leon Samuel: Basically when it is a percentage assessment the first year we send out a notice saying that it is a partial assessment.

Chairman Cook: Any Further Testimony? (no) Closed the hearing.

2009 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No. HB 1314

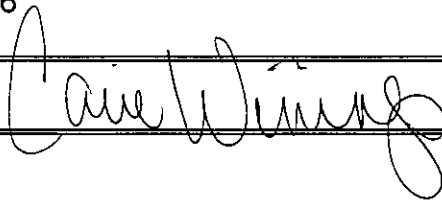
Senate Finance and Taxation Committee

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Hearing Date: 03/23/2009

Recorder Job Number: 11376

Committee Clerk Signature



Minutes:

Chairman Cook: Reopened discussion on HB 1314.

Senator Triplett: We had some discussion as to whether people were going to be interpreting this as requiring the property tax levy in dollars be listed for each of the major taxes or only for the consolidated tax. I recall asking Terry Traynor if it would be just as well if we changed it to consolidated tax.

Chairman Cook: I remember that. Would you like to talk to John Walstad about that? I have a feeling this is common language.

Senator Dotzenrod: As long as we are on this bill. I think that we are asking that they take two of those numbers and divide them and give the result, and I am a little hesitant to do that.

They have made some improvements to the statements already. This might be beyond what they should have to do.

Senator Triplett: Should we go for a do not pass and see where it goes?

Senator Dotzenrod: Moved a Do Not Pass.

Senator Triplett: Seconded.

Chairman Cook: Discussion?

Senator Anderson: I think it clutters up the statement that is going out.

Chairman Cook: My thought is that the improvements that we made were a good thing. I think we should give the counties a breath.

Senator Dotzenrod: I think the data is there and the counties could do that themselves or an individual could get that themselves.

Senator Hogue: I support the information being available. The form is way too busy and some of it should come off, but this would be good information to have. I support the bill.

Senator Triplett: I think every word and number on these tax statements now is prescribed by state law so I don't know that there is anything they could take off without us giving them permission to take it off.

Chairman Cook: I agree with that. Further discussion? (no)

A Roll Call Vote was taken: Yea 6, Nay 1, Absent 0.

Senator Dotzenrod will carry the bill.

Date: 03/23/09

Roll Call Vote #: 1

2009 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. : 1314

Senate Finance and Taxation

Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

Action Taken ☐ Do Pass ☒ Do Not Pass ☐ Amended

Motion Made By Senator Dotzenrod Seconded By Senator Triplett

Senators	Yes	No	Senators	Yes	No
Sen. Dwight Cook - Chairman	✓		Sen. Arden Anderson	✓	
Sen. Joe Miller - Vice Chairman	✓		Sen. Jim Dotzenrod	✓	
Sen. David Hogue		✓	Sen. Constance Triplett	✓	
Sen. Dave Oehlke	✓				

Total: Yes 6 No 1

Absent 0

Floor Assignment Senator Dotzenrod

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

REPORT OF STANDING COMMITTEE

HB 1314, as engrossed: Finance and Taxation Committee (Sen. Cook, Chairman)
recommends **DO NOT PASS** (6 YEAS, 1 NAY, 0 ABSENT AND NOT VOTING).
Engrossed HB 1314 was placed on the Fourteenth order on the calendar.

2009 TESTIMONY

HB 1314

Same given to Senate.

2008 Burleigh County Real Estate Tax Statement

Receipt # 16749

Property Number	Tax Breakdown
1082-004-040	Consolidated Tax 4463.59
Property Address	Specials 225.71
526 MUNICH DR	Tax Plus Specials 4689.30
	Discount 5% on Tax 223.18
	Discount Amount Due Feb 15th 4466.12
	Or pay the following installment payments
	1st Payment Due March 1st 2457.51
	2nd Payment Due Oct 15th 2231.79

New *

True & Full Value \$ 247,600

RE Tax Rate 1.803%

General Tax due \$ 4,464.23

Make checks payable to: Burleigh County Treasurer
P.O. Box 5518
Bismarck, ND 58506-5518
701-222-6694

Receipt upon request only ☐

2008 Burleigh County Real Estate Tax Statement

Receipt # 16749

Property Number	1082-004-040	Tax Breakdown
Property Address	526 MUNICH DR	Consolidated Tax 4463.59
Addition Name	WASHINGTON MEADOWS 2ND	Specials 225.71
Block	004	Tax Plus Specials 4689.30
Description	9	Discount 5% on Tax 223.18
Acres		Discount Amount Due Feb 15th 4466.12
Homestead Credit	No	1st Payment Due March 1st 2457.51
True and Full Value	247600	2nd Payment Due Oct 15th 2231.79
Taxable Value	11142	Special Assessments
Mill Levy	.40061	Principal 175.59
		Interest 50.12
		Installment Due 225.71
		*Balance after Installment 702.39
2008 Tax Distribution		2007 Tax Distribution
Market Value	247600	Market Value 233600
Mill Levy	.40061	Mill Levy .40993
State	11.14	State 10.51
County	600.00	County 545.78
City/Township	922.33	City/Township 924.32
Rural Fire	.00	Rural Fire .00
County Library	.00	County Library .00
Park	441.11	Park 416.91
School	2489.01	School 2411.66
Ambulance	.00	Ambulance .00
Total Tax	\$4,463.59	Total Tax \$4,309.18
		2006 Tax Distribution
Market Value		Market Value 214300
Mill Levy		Mill Levy .44040
State		State 9.64
County		County 551.35
City/Township		City/Township 910.10
Rural Fire		Rural Fire .00
County Library		County Library .00
Park		Park 380.55
School		School 2395.57
Ambulance		Ambulance .00
Total Tax		Total Tax \$4,247.21

* See Important Information On Back *

Please keep this portion for your records. No receipt will be sent unless requested.

<http://www.co.burleigh.nd.us/>

2008 Tax Statement

MORTON CO. TREASURER

VICKI LIPPERT
210 2ND AVE NW
MANDAN ND 58554-3158

Receipt # 15954

*Same given to Senate.*Legal Description
1DT-007 BLK-072
HEBRON PROPERProperty Address
215 S MAPLE ST

	2006	2007	2008
True And Full Value	19,600	19,600	20,600
Taxable Value	882	882	927
Net Taxable Value	882	882	927
Mill Levy	488.440	482.450	482.440

Entity	2006	2007	2008
State	.88	.88	.93
County	108.35	100.80	105.08
City/Twp	106.82	110.61	116.04
School 13	183.21	151.43	160.48
COUNTY WID	11.91	11.91	12.44
FIRE DISTR 3	4.98	5.07	5.26
CITY PARKS 64	41.12	41.29	42.28
WATER RESO 1	3.53	3.53	3.71

New *

True & Full Value \$ 20,600

RE Tax Rate 2.17%

General Tax due \$ 447.22

Penalty on 1st Installment & Specials	
March 3	3¢
May 1	6¢
July 1	9¢
September 1	9¢
Penalty on 2nd Installment	
October 16	6¢

Special Assessment Balance 451.88

Consolidated Tax

2002 HEBRON SPCLS

Specials

Special Int.

Total Tax and Specials

Discount

Net Tax due By Feb 17

(IF PAID IN TWO INSTALLMENTS)

1st Half Due MAR 2, 2009

2nd Half Due OCT 15, 2009

429.52

207.58

198.08

150.63

47.45

623.60

635.81

22.36

613.45

412.20

223.61

Please Return Bottom Portion With Payment to the County Treasurer's Office-Retain Top Portion For Your Records

2008 Tax Statement

Please Send Payment To:
MORTON CO. TREASURER
VICKI LIPPERT
210 2ND AVE NW
MANDAN ND 58554-3158Taxp #61789
MP # 61789GURMEN SCHIMKE
PO BOX 183
HEBRON ND 58638Parcel Number: 64-0399000
Receipt # 15954

Total Tax and Specials

Discount

NET TAX DUE BY FEB 17TH

(IF PAID IN TWO INSTALLMENTS)

1st Half Due MAR 2, 2009

2nd Half Due OCT 15, 2009

635.81

22.36

613.45

412.20

223.61

AMOUNT PAID

CHECK HERE TO REQUEST RECEIPT

Please Indicate Address Change, if Any

#2

Current1314 a study

100,000

50%

50,000

9%

4,500

444

* 2,000

Full & True Value

Discount

* Assessed Value

Residential Factor

Taxable Value

mills

Gen RE Taxes due

100,000

2%

* 2,000

* Constitution requires use of Assessed value - Amend code to define Assessed value for constitutional purposes i.e. $\frac{1}{2}$ of Full & True Value

January 21, 2009

ASSESSMENT WORKBOOK FOR 2008

DRIMER TOWNSHIP

TRE
TAD

LEGAL DESCRIPTION

ASMT

AG
LANDRES
LANDRES
STRUCTCOMM
LANDCOMM
STRUCTTOTAL
T & F50 %
ASSESSED10/9 %
ASSESSED

INCREASE

ASSESSOR ENTRIES
IN DOLLAR VALUESCOMPUTER
COMPLETED

10% FACTOR

9% FACTOR

10% FACTOR

SECTION 15
ARTICLE XTAXABLE
VALUATION

ASSESSMENT WORKBOOK FOR 2008

BRINER TOWNSHIP

TRE
TAX

LEGAL DESCRIPTION

ASMT

AG
LAND

RES
LAND

RES
STRUCT

COMM
LAND

COMM
STRUCT

TOTAL
T & F

50 %
ASSESSED

10/9 %
ASSESSED

INCREASE

ASSESSOR ENTRIES
IN DOLLAR VALUES

COMPUTER
COMPLETED

10% FACTOR

9% FACTOR

10% FACTOR

SECTION 15
ARTICLE X

TAXABLE
VALUATION

83

All Property** - 2007

No.	County	All Property T&F Value	All Property Ass'd. Value	All Property Txbl. Value	All Property Taxes - 2007	Average Mill Rate	Effective Tax Rate
1	Adams	157,367,360	78,683,680	7,695,263	2,881,080.33	374.40	1.83%
2	Barnes	801,682,549	400,841,274	38,849,376	13,768,053.83	354.40	1.72%
3	Benson	285,530,393	142,765,197	14,084,862	4,671,291.06	331.65	1.64%
4	Billings	110,585,047	55,292,523	5,478,290	673,348.48	122.91	0.61%
5	Bottineau	543,979,560	271,989,780	26,347,055	8,497,957.80	322.54	1.56%
6	Bowman	248,623,304	124,311,652	12,158,623	3,064,359.30	252.03	1.23%
7	Burke	178,081,731	89,040,866	8,815,727	2,658,481.59	301.56	1.49%
8	Burleigh	4,706,060,338	2,353,030,169	219,344,868	84,967,741.37	387.37	1.81%
9	Cass	9,090,302,784	4,545,151,392	428,417,209	183,047,859.74	427.27	2.01%
10	Cavalier	441,192,229	220,596,114	21,750,495	7,079,995.99	325.51	1.60%
11	Dickey	369,999,522	184,999,761	18,105,126	6,614,972.79	365.36	1.79%
12	Divide	195,400,291	97,700,146	9,682,516	2,797,212.58	288.89	1.43%
13	Dunn	258,002,022	129,001,011	12,791,699	4,257,952.83	332.87	1.65%
14	Eddy	134,416,278	67,208,139	6,603,869	2,729,578.06	413.33	2.03%
15	Emmons	295,858,682	147,929,341	14,599,074	4,696,460.27	321.70	1.59%
16	Foster	266,536,962	133,268,481	13,049,556	4,354,791.14	333.71	1.63%
17	Golden Valley	119,056,091	59,528,046	5,850,235	1,922,636.57	328.64	1.61%
18	Grand Forks	3,639,798,347	1,819,899,173	171,922,130	78,383,306.60	455.92	2.15%
19	Grant	185,340,453	92,670,227	9,153,974	3,160,287.95	345.24	1.71%
20	Griggs	193,811,878	96,905,939	9,562,771	3,742,356.77	391.35	1.93%
21	Hettinger	202,387,344	101,193,672	10,018,419	3,505,884.33	349.94	1.73%
22	Kidder	216,656,702	108,328,351	10,651,257	3,213,929.19	301.74	1.48%
23	LaMoure	382,246,164	191,123,082	18,883,350	5,840,212.61	309.28	1.53%
24	Logan	150,849,513	75,424,757	7,431,148	2,396,394.50	322.48	1.59%
25	McHenry	459,775,556	229,887,778	22,625,939	6,735,314.10	297.68	1.46%
26	McIntosh	212,237,089	106,118,544	10,432,783	3,528,970.06	338.26	1.66%
27	McKenzie	358,541,556	179,270,778	17,671,634	3,808,607.41	215.52	1.06%
28	McLean	619,982,418	309,991,209	29,870,180	7,922,664.12	265.24	1.28%
29	Mercer	410,316,791	205,158,396	19,492,399	6,992,217.71	358.72	1.70%
30	Morton	1,413,236,480	706,618,240	66,780,596	29,505,772.23	441.83	2.09%
31	Mountrail	338,092,589	169,046,294	16,572,188	6,210,285.29	374.74	1.84%
32	Nelson	228,996,378	114,498,189	11,322,635	4,414,113.43	389.85	1.93%
33	Oliver	138,841,687	69,420,843	6,800,540	2,100,146.06	308.82	1.51%
34	Pembina	638,663,173	319,331,587	31,312,814	10,955,808.05	349.88	1.72%
35	Pierce	293,325,027	146,662,513	14,325,272	5,038,896.91	351.75	1.72%
36	Ramsey	580,760,769	290,380,384	27,891,096	11,788,054.93	422.65	2.03%
37	Ransom	357,617,771	178,808,886	17,421,945	6,811,016.74	390.94	1.90%
38	Renville	210,565,700	105,282,850	10,399,795	3,277,034.65	315.11	1.56%
39	Richland	1,103,502,489	551,751,244	53,422,403	21,402,209.27	400.62	1.94%
40	Rolette	207,617,731	103,808,866	10,111,565	3,868,329.47	382.56	1.86%
41	Sargent	329,550,116	164,775,058	16,202,309	6,073,508.49	374.85	1.84%
42	Sheridan	135,277,664	67,638,832	6,717,502	2,204,369.86	328.15	1.63%
43	Sioux	43,159,598	21,579,799	2,146,504	793,683.71	369.76	1.84%
44	Slope	107,383,773	53,691,887	5,362,085	1,080,828.48	201.57	1.01%
45	Stark	1,037,452,611	518,726,306	48,763,685	20,127,540.36	412.76	1.94%
46	Steele	228,363,753	114,181,877	11,332,700	4,146,160.10	365.86	1.82%
47	Stutsman	1,147,591,638	573,795,819	55,005,509	22,916,737.42	416.63	2.00%
48	Towner	238,813,331	119,406,666	11,836,999	4,054,042.27	342.49	1.70%
49	Trail	567,964,733	283,982,367	27,625,459	11,095,843.37	401.65	1.95%
50	Walsh	679,299,687	339,649,843	33,175,748	13,099,029.31	394.84	1.93%
51	Ward	2,926,411,444	1,463,205,722	137,623,818	52,353,065.77	380.41	1.79%
52	Wells	391,321,578	195,660,789	19,270,385	6,201,698.97	321.83	1.58%
53	Williams	<u>959,404,940</u>	<u>479,702,470</u>	<u>45,625,011</u>	<u>18,140,594.66</u>	397.60	<u>1.89%</u>
	State	39,537,833,616	19,768,916,808	1,888,388,390	735,572,688.88	389.52	1.86%

** Excludes tax increments and fire protection for exempt property.

#4
Testimony To
THE SENATE FINANCE & TAXATION COMMITTEE
Prepared March 17, 2009 by
Terry Traynor, Assistant Director
North Dakota Association of Counties

REGARDING ENGROSSED HOUSE BILL No. 1314

Chairman Cook and members of the Senate Finance & Taxation Committee; while counties believe HB1314 is much improved by the House amendments, they are still in opposition to its passage.

As the property tax administrators on behalf of all local governments and the State medical center, counties are proud of the efficient processes they employ. Based on State Auditor records and salary survey information, county government annually expends approximately \$7 million statewide in property tax and fiscal administration – collecting, investing, and distributing over \$750 million in ad valorem taxes. This 1% administrative percentage, we believe, is extremely efficient.

Unfortunately, counties must biennially alter their processes, at property taxpayer expense, to meet legislatively mandated changes. County officials recognize that some of these changes are essential – the wholesale programming costs of the 2007 tax relief measure being an example.

On the other hand, the inefficient changes to the property tax statement enacted last session increased programming, postage and supply costs by greatly increasing the number and complexity of the statements required. Many counties went from a 7-parcel statement to the mandated 1-parcel/3-year format at significant taxpayer cost. While this format was used by some – it was a local choice and implemented as budgets allowed.

HB1314 clearly makes only a minor change – adding a number that almost any taxpayer could estimate in their heads – but it is just one more programming and formatting change that will ultimately cost property taxpayers more money for very, very little benefit. Please give HB1314 a “do not pass” recommendation.