

INTERIM TAXATION COMMITTEE
Testimony of Marcy Dickerson, State Supervisor of Assessments

May 6, 2010

Mr. Chairman, Members of the Committee, for the record my name is Marcy Dickerson and I am employed by the State Tax Commissioner as State Supervisor of Assessments and Director of the Property Tax Division. My testimony at this time relates to school district levies for 2008 and 2009 and mill levy reduction grants.

At the last committee meeting Representative Kasper asked for a comparison of school levies for 2008 and 2009. Column 11 of the attached spreadsheet marked "A" shows the percentage change from total 2008 school tax dollars levied to total 2009 school tax dollars levied plus mill levy reduction grants (MLRG) for each school district. Column 13 shows the dollar amount of the additional MLRG that made up for property that makes in-lieu payments and was omitted from the basic MLRG. Taxes levied on some property that makes in-lieu payments are not reported to the Tax Department, and some are reported by county, not school district, so it is not possible to compare 2008 in-lieu payments to school districts to the 2009 additional MLRG payments.

The spreadsheet marked "B" shows total school district mills levied in 2008 in Column 3. Mills levied in 2009 are shown in Column 4. Total 2009 MLRG mills are shown in Column 6. The percentage difference between total school district mills levied in 2008 and total mills levied and provided by MLRG in 2009 is shown in Column 8.

The question has been asked whether a school district can shift some general fund levy into tuition and transportation and get full property tax relief while increasing its property taxes levied. The answer is "yes." If a school district was including tuition and transportation levies in its general fund (levy no. 2101), it can move those levies to unlimited levy nos. 2102 and 2103, thereby freeing up some mills in the general fund for some other purpose. That can be done with other levies that may have been included in the general fund but can also be made under a different unlimited levy. All told, there are nine unlimited levies for school districts. Note that each of the unlimited levies is for a specific purpose. A school district cannot levy for one specific purpose and then use that revenue for something else.

Out of curiosity, I looked at school districts whose 2009 mills including MLRG mills increased by more than 15 percent over 2008. Of those 15 districts, four increased their high school tuition levies substantially. It is likely that some other districts did also.

The spreadsheet marked "C" shows the number of mills each of those 15 school districts levied in 2008 and 2009 for each fund. The key shows the purpose for which each levy may be made. Column 23 shows the total mills levied by each school district for 2008. Column 24 shows total mills levied in 2009, excluding MLRG. Column 25 shows 2009 total mills including MLRG.

This concludes my prepared testimony. I will be glad to try to answer any questions.

Comparison of School District Taxes Levied in 2008 with Taxes Levied and Mill Levy Reduction Grants in 2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											\$ Levied in 2008 on properties that make in lieu payments	
CoDist	School District Name	2008 Taxable Value	2008 Total Mills Levied	Calculated 2008 Tax	2009 Taxable Value	2009 Total Mills Levied	Calculated 2009 Tax	2009 Mill Levy Reduction Grant	Total Calc. 2009 Tax and MLRG	Percent Change from 2008		Additional 2009 MLRG Payment
01-013	Hettinger 13	6,892,484.00	191.80	1,321,978	6,949,297	132.91	923,631	474,341	1,397,972	5.75%	Not Available	14,348
02-002	Valley City 2	18,926,056	225.03	4,258,930	23,514,378	145.66	3,425,104	1,419,454	4,844,558	13.75%	Available	27,668
02-007	Barnes County North 7	16,078,048	171.73	2,761,083	16,798,905	116.20	1,952,033	1,092,182	3,044,215	10.25%		17,764
02-046	Litchville-Marion 46	7,103,467	162.68	1,155,592	7,811,460	100.87	787,942	445,245	1,233,187	6.71%		12,978
03-005	Minnewaukan 5	1,634,934	194.78	318,452	1,769,616	115.16	203,789	122,620	326,409	2.50%		2,685
03-006	Leeds 6	4,834,312	179.52	867,856	5,401,042	107.84	582,448	321,578	904,026	4.17%		5,359
03-009	Maddock 9	4,384,537	181.74	796,846	4,646,027	120.00	557,523	314,547	872,070	9.44%		5,117
03-016	Oberon 16	1,043,938	170.24	177,720	1,119,118	107.25	120,025	73,326	193,351	8.80%		2,618
03-029	Warwick 29	1,284,880	155.66	200,004	1,356,579	94.71	128,482	71,516	199,998	0.00%		4,805
03-030	Ft Totten 30	115,549	328.05	37,906	123,424	102.98	12,710	8,666	21,376	-43.61%		660
04-001	Billings Co 1	5,865,200	34.10	200,003	6,107,775	32.75	200,030	0	200,030	0.01%		0
05-001	Bottineau 1	15,522,763	166.98	2,591,991	19,994,511	85.98	1,719,128	853,752	2,572,880	-0.74%		14,385
05-017	Westhope 17	3,748,449	181.02	678,544	4,122,517	117.87	485,921	244,174	730,095	7.60%		5,742
05-054	Newburg-United 54	5,028,475	170.25	856,098	5,256,418	97.56	512,816	343,244	856,060	0.00%		5,601
06-001	Bowman County 1	10,486,620	171.21	1,795,414	11,491,784	118.00	1,356,031	641,886	1,997,917	11.28%		28,573
06-033	Scranton 33	3,920,379	159.02	623,419	4,360,787	98.43	429,232	200,763	629,995	1.05%		7,303
07-014	Bowbells 14	3,046,340	171.36	522,021	3,223,260	125.80	405,486	175,378	580,864	11.27%		2,537
07-027	Powers Lake 27	2,062,671	187.26	386,256	2,186,601	119.85	262,064	154,700	416,764	7.90%		4,485
07-036	Burke Central 36	3,616,969	181.41	656,154	3,815,570	111.69	426,161	258,288	684,449	4.31%		3,946
08-001	Bismarck 1	229,643,662	223.39	51,300,098	243,653,423	142.03	34,606,096	17,223,275	51,829,371	1.03%		282,686
08-025	Naughton 25	306,997	166.13	51,001	324,982	103.91	33,769	20,302	54,071	6.02%		1,342
08-028	Wing 28	2,256,431	167.61	378,200	2,329,591	115.29	268,579	135,566	404,145	6.86%		7,098
08-029	Baldwin 29	985,180	218.23	214,996	1,023,452	139.33	142,598	73,889	216,487	0.69%		2,461
08-033	Menoken 33	1,395,381	200.21	279,369	1,490,128	141.93	211,494	84,192	295,686	5.84%		3,813
08-035	Sterling 35	2,248,672	244.15	549,013	2,396,133	177.84	426,128	122,880	549,008	0.00%		5,212
08-039	Apple Creek 39	3,018,037	214.99	648,848	3,317,268	178.80	593,131	226,353	819,484	26.60%		3,680
08-045	Manning 45	248,192	274.97	68,245	296,418	258.06	76,494	18,614	95,108	39.86%		3,228
09-001	Fargo 1	241,961,324	296.77	71,806,862	249,466,881	221.77	55,324,270	18,147,099	73,471,369	2.32%		92,864
09-002	Kindred 2	14,375,882	194.72	2,799,272	14,758,949	132.35	1,953,347	955,996	2,909,343	3.93%		17,375
09-004	Maple Valley 4	9,763,214	177.54	1,733,361	11,950,345	100.00	1,195,035	732,241	1,927,276	11.19%		22,034
09-006	West Fargo 6	154,815,661	245.64	38,028,919	162,305,976	170.64	27,695,892	11,611,175	39,307,067	3.36%		135,371
09-007	Mapleton 7	3,821,770	228.48	873,198	4,162,056	158.57	659,977	286,633	946,610	8.41%		1,849
09-017	Central Cass 17	15,352,871	192.48	2,955,121	16,026,079	143.37	2,297,659	864,827	3,162,486	7.02%		12,732
09-080	Page 80	3,958,798	176.72	699,599	4,230,138	114.39	483,885	264,131	748,016	6.92%		9,797
09-097	Northern Cass	12,001,095	223.16	2,678,164	12,587,681	146.39	1,842,711	900,082	2,742,793	2.41%		19,777
10-019	Munich 19	4,533,167	169.49	768,326	4,941,932	118.44	585,322	276,750	862,072	12.20%		2,219
10-023	Langdon Area 23	17,999,232	158.00	2,843,879	19,339,715	103.00	1,991,991	989,958	2,981,949	4.85%		11,287
11-040	Ellendale 40	8,358,767	206.31	1,724,497	10,224,408	131.40	1,343,487	626,908	1,970,395	14.26%		7,482
11-041	Oakes 41	10,153,983	205.00	2,081,567	11,785,346	134.00	1,579,236	761,549	2,340,785	12.45%		9,764
12-001	Divide County 1	8,281,915	122.95	1,018,261	8,649,999	95.74	828,151	190,070	1,018,221	0.00%		6,420
13-016	Killdeer 16	8,067,281	168.78	1,361,596	8,534,954	110.00	938,845	474,195	1,413,040	3.78%		24,550
13-019	Halliday 19	1,995,491	180.63	360,446	2,137,588	110.00	235,135	137,248	372,383	3.31%		13,387
13-037	Twin Buttes 37	100,961	0.00	0	101,547	0.00	0	0	0	0.00%		0
14-002	New Rockford-Sheyenne 2	7,204,749	180.00	1,296,855	7,503,468	123.00	922,927	468,309	1,391,236	7.28%		7,650
15-006	Hazleton-Moffit-Braddock 6	4,176,781	191.29	798,976	4,278,208	137.13	586,671	252,319	838,990	5.01%		5,799
15-010	Bakker 10	1,170,215	126.46	147,985	1,210,343	136.00	164,607	30,720	195,327	3.69%		268
15-015	Strasburg 15	3,309,726	166.54	551,202	3,336,518	108.80	363,013	220,229	583,242	5.81%		3,024
15-036	Linton 36	5,572,866	169.51	944,657	5,475,610	102.82	563,002	384,361	947,363	0.29%		6,062
16-049	Carrington 49	13,272,805	174.28	2,313,184	13,939,183	116.85	1,628,794	792,254	2,421,048	4.66%		9,835
17-003	Beach 3	4,513,532	155.31	700,997	4,665,507	100.00	466,551	249,643	716,194	2.17%		4,741
17-006	Lone Tree 6	1,492,382	235.18	350,978	1,474,703	135.31	199,542	111,929	311,471	-11.26%		954
18-001	Grand Forks 1	144,094,077	213.69	30,791,463	149,239,508	139.35	20,796,525	10,807,056	31,603,581	2.64%		76,745
18-044	Larimore 44	8,024,193	216.19	1,734,750	8,334,989	140.40	1,170,232	601,814	1,772,046	2.15%		12,807

4

Comparison of School District Taxes Levied in 2008 with Taxes Levied and Mill Levy Reduction Grants in 2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											\$ Levied in 2008 on properties that make in lieu payments	
CoDist	School District Name	2008 Taxable Value	2008 Total Mills Levied	Calculated 2008 Tax	2009 Taxable Value	2009 Total Mills Levied	Calculated 2009 Tax	2009 Mill Levy Reduction Grant	Total Calc. 2009 Tax and MLRG	Percent Change from 2008		Additional 2009 MLRG Payment
18-061	Thompson 61	7,299,030	194.18	1,417,326	7,704,277	121.35	934,914	547,427	1,482,341	4.59%		4,709
18-125	Marvel 125	4,338,706	195.19	846,872	4,481,364	130.27	583,787	325,403	909,190	7.36%		8,508
18-127	Emerado 127	2,295,855	277.13	636,250	2,407,346	225.05	541,773	172,189	713,962	12.21%		6,372
18-128	Midway 128	6,647,782	206.36	1,371,836	6,788,977	135.00	916,512	498,584	1,415,096	3.15%		7,887
18-129	Northwood 129	5,867,561	231.46	1,358,106	6,191,529	157.00	972,070	440,067	1,412,137	3.98%		5,595
18-140	Grand Forks AFB 140	21,160	0.00	0	20,743	0.00	0	0	0	0.00%		0
19-018	Roosevelt 18	2,448,244	187.28	458,507	2,541,550	109.45	278,173	183,618	461,791	0.72%		3,762
19-049	Elgin-New Leipzig 49	4,466,676	206.50	922,369	4,497,726	130.00	584,704	335,001	919,705	-0.29%		10,525
20-007	Midkota 7	6,079,789	185.00	1,124,761	6,442,721	114.22	735,888	455,984	1,191,872	5.97%		10,903
20-018	Griggs County Central 18	6,411,861	230.13	1,475,562	6,926,621	158.46	1,097,592	480,890	1,578,482	6.97%		9,341
21-001	Mott-Regent 1	7,509,528	175.00	1,314,167	7,665,170	120.00	919,820	488,119	1,407,939	7.14%		13,077
21-009	New England 9	5,285,474	190.00	1,004,240	5,488,630	114.00	625,704	396,411	1,022,115	1.78%		14,349
22-001	Kidder County 10	9,644,161	175.00	1,687,728	10,472,328	120.00	1,256,679	530,429	1,787,108	5.89%		10,903
22-014	Robinson 14	1,297,774	164.57	213,575	1,414,233	100.00	141,423	83,797	225,220	5.45%		2,533
23-003	Edgeley 3	6,242,210	212.53	1,326,657	6,649,546	146.50	974,158	468,166	1,442,324	8.72%		5,853
23-007	Kulm 7	5,901,489	188.77	1,114,024	6,220,123	116.88	727,008	439,072	1,166,080	4.67%		6,624
23-008	LaMoure 8	6,866,714	174.71	1,199,684	7,324,037	125.41	918,507	398,338	1,316,845	9.77%		11,692
24-002	Napoleon 2	4,467,212	186.84	834,654	4,733,386	125.48	593,945	335,041	928,986	11.30%		4,536
24-056	Gackle-Streeter 56	5,183,046	158.30	820,476	5,425,653	107.46	583,041	295,693	878,734	7.10%		5,680
25-001	Velva 1	8,247,340	177.91	1,467,284	8,747,622	110.00	962,238	525,273	1,487,511	1.38%		11,638
25-014	Anamoose 14	2,058,677	208.45	429,131	2,146,274	118.50	254,333	154,401	408,734	-4.75%		11,777
25-057	Drake 57	3,891,002	184.38	717,423	4,063,935	108.18	439,636	278,907	718,543	0.16%		9,209
25-060	TGU 60	11,339,961	179.01	2,029,966	11,547,101	122.97	1,419,947	816,024	2,235,971	10.15%		22,414
26-004	Zeeland 4	2,776,375	178.59	495,833	2,794,493	111.61	311,893	208,228	520,121	4.90%		1,123
26-009	Ashley 9	4,218,219	184.09	776,532	4,388,505	125.15	549,221	313,203	862,424	11.06%		5,938
26-019	Wishek 19	4,491,552	184.26	827,613	4,663,081	114.65	534,622	336,866	871,488	5.30%		5,499
27-001	McKenzie Co 1	10,874,714	156.38	1,700,588	11,538,680	105.00	1,211,561	613,116	1,824,677	7.30%		49,901
27-002	Alexander 2	3,149,208	173.65	546,860	3,190,026	109.70	349,946	216,949	566,895	3.66%		14,081
27-014	Yellowstone 14	1,795,798	181.79	326,458	1,911,759	132.15	252,639	134,685	387,324	18.64%		5,051
27-018	Earl 18	528,503	19.48	10,295	537,195	19.17	10,298	0	10,298	0.03%		0
27-032	Horse Creek 32	1,719,231	58.16	99,990	2,408,432	39.45	95,013	0	95,013	-4.98%		0
27-036	Mandaree 36	91,876	76.19	7,000	98,297	71.21	7,000	0	7,000	0.00%		0
28-001	Montefiore 1	4,303,270	177.90	765,552	4,686,990	118.10	553,534	278,680	832,214	8.71%		9,292
28-004	Washburn 4	6,232,630	158.73	989,305	7,081,816	110.69	783,886	348,529	1,132,415	14.47%		4,712
28-008	Underwood 8	5,866,586	188.40	1,105,265	6,615,742	126.02	833,716	439,994	1,273,710	15.24%		14,420
28-050	Max 50	3,241,502	193.46	627,101	3,478,064	120.68	419,733	243,113	662,846	5.70%		5,372
28-051	Garrison 51	8,435,732	173.00	1,459,382	9,474,705	119.60	1,133,175	531,451	1,664,626	14.06%		12,789
28-072	Turtle Lake-Mercer 72	5,260,069	176.35	927,613	5,778,487	118.64	685,560	349,006	1,034,566	11.53%		10,191
28-085	White Shield 85	333,746	185.00	61,743	368,714	110.00	40,559	25,031	65,590	6.23%		3,174
29-003	Hazen 3	6,426,102	203.62	1,308,483	6,655,915	128.49	855,219	481,958	1,337,177	2.19%		11,617
29-027	Beulah 27	11,262,227	207.16	2,333,083	11,947,833	132.00	1,577,114	844,667	2,421,781	3.80%		30,907
30-001	Mandan 1	55,466,873	233.94	12,975,920	58,806,685	157.17	9,242,647	4,160,015	13,402,662	3.29%		72,309
30-004	Little Heart 4	873,770	195.70	170,997	863,274	171.36	147,931	38,400	186,331	8.97%		1,050
30-049	New Salem 7	4,541,332	183.85	834,924	0	0.00	0	0	0	0.00%		0
30-008	Sims	1,547,588	135.05	209,001	0	0.00	0	0	0	0.00%		0
30-013	Hebron 13	3,988,094	173.12	690,419	4,056,340	111.86	453,742	263,095	716,837	3.83%		5,244
30-017	Sweet Briar 17	475,341	140.64	66,852	537,476	111.13	59,730	17,207	76,937	15.09%		246
30-039	Flasher 39	3,319,195	195.19	647,874	3,466,332	120.00	415,960	248,940	664,900	2.63%		6,297
30-048	Glen Ullin 48	4,436,229	169.06	749,989	4,972,988	100.00	497,299	306,366	803,665	7.16%		4,814
30-049	New Salem - Almont 49	0	0.00	0	6,316,688	133.17	841,193	332,150	1,173,343	0.00%		8,138
31-001	New Town 1	3,792,083	201.50	764,105	4,492,754	115.88	520,620	284,406	805,026	5.36%		17,807
31-002	Stanley 2	6,876,284	207.65	1,427,860	8,542,304	141.04	1,204,807	515,721	1,720,528	20.50%		13,505
31-003	Parshall 3	3,787,565	191.32	724,637	4,506,833	104.70	471,865	284,067	755,932	4.32%		10,396

Comparison of School District Taxes Levied in 2008 with Taxes Levied and Mill Levy Reduction Grants in 2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											\$ Levied in 2008 on properties that make in- lieu payments	Additional 2009 MLRG Payment
CoDist	School District Name	2008 Taxable Value	2008 Total Mills Levied	Calculated 2008 Tax	2009 Taxable Value	2009 Total Mills Levied	Calculated 2009 Tax	2009 Mill Levy Reduction Grant	Total Calc. 2009 Tax and MLRG	Percent Change from 2008		
32-001	Dakota Prairie 1	9,865,083	190.00	1,874,366	11,780,191	115.00	1,354,722	739,881	2,094,603	11.75%		17,801
32-066	Lakota 66	4,943,046	196.21	969,875	5,202,675	121.15	630,304	370,728	1,001,032	3.21%		8,085
33-001	Center-Stanton 1	5,622,443	180.04	1,012,265	7,387,477	119.92	885,906	393,796	1,279,702	22.56%		12,317
34-006	Cavalier 6	8,935,791	202.96	1,813,608	9,205,019	127.00	1,169,037	670,184	1,839,221	1.41%		12,308
34-012	Valley 12	3,870,331	202.49	783,703	4,122,837	125.89	519,024	304,742	823,766	5.11%		4,082
34-019	Drayton 19	5,642,471	220.89	1,246,365	5,879,190	149.66	879,880	423,185	1,303,065	4.55%		5,064
34-043	St Thomas 43	3,262,509	219.45	715,958	3,307,362	142.66	471,828	244,688	716,516	0.08%		2,874
34-100	North Border 100	12,910,468	200.00	2,582,094	14,548,522	125.00	1,818,565	968,285	2,786,850	7.93%		15,436
35-001	Wolford 1	1,726,343	225.00	388,427	1,766,143	160.00	282,583	129,476	412,059	6.08%		1,265
35-005	Rugby 5	11,143,781	196.02	2,184,404	11,618,978	121.00	1,405,896	835,784	2,241,680	2.62%		13,120
36-001	Devils Lake 1	21,383,826	212.06	4,534,654	22,457,948	133.53	2,998,810	1,603,787	4,602,597	1.50%		25,638
36-002	Edmore 2	4,999,718	154.80	773,956	5,222,381	114.79	599,477	249,986	849,463	9.76%		3,752
36-044	Starkweather 44	2,939,109	181.41	533,184	3,082,993	108.00	332,963	220,433	553,396	3.79%		2,240
37-006	Ft Ransom 6	1,065,539	238.16	253,769	1,602,385	155.67	249,443	79,915	329,358	20.76%		2,629
37-019	Lisbon 19	9,846,535	212.62	2,093,570	10,494,825	137.32	1,441,149	738,490	2,179,639	4.11%		19,317
37-024	Enderlin Area 24	8,034,946	204.47	1,642,905	8,489,756	140.62	1,193,829	530,869	1,724,698	4.98%		20,070
38-001	Mohall-Lansford-Sherwood 1	10,178,719	177.02	1,801,837	10,736,157	118.00	1,266,867	682,178	1,949,045	8.17%		10,644
38-026	Glenburn 26	4,194,620	205.00	859,897	4,458,536	130.00	579,610	314,597	894,207	3.99%		10,813
39-008	Hankinson 8	7,024,709	234.82	1,649,542	7,079,403	166.95	1,181,906	526,853	1,708,759	3.59%		5,634
39-018	Fairmount 18	4,290,198	207.71	891,117	4,339,392	131.65	571,281	321,765	893,046	0.22%		2,830
39-028	Lidgerwood 28	4,102,014	231.01	947,606	4,192,501	155.78	653,108	307,651	960,759	1.39%		3,692
39-037	Wahpeton 37	22,803,037	213.41	4,866,396	23,472,371	134.08	3,147,176	1,710,228	4,857,404	-0.18%		40,615
39-042	Wyndmere 42	7,043,705	178.91	1,260,189	7,248,532	111.76	810,096	445,655	1,255,751	-0.35%		4,216
39-044	Richland 44	6,345,864	237.60	1,507,777	6,635,992	161.15	1,069,390	475,940	1,545,330	2.49%		9,696
40-001	Dunseith 1	1,623,789	171.03	277,717	1,646,698	124.29	204,668	101,536	306,204	10.26%		4,471
40-003	St John 3	867,035	177.04	153,500	874,181	118.38	103,486	53,297	156,783	2.14%		5,583
40-004	Mt Pleasant 4	4,193,814	242.95	1,018,887	4,419,128	177.86	785,986	314,536	1,100,522	8.01%		3,409
40-007	Belcourt 7	428,221	0.00	0	436,210	0.00	0	0	0	0.00%		0
40-029	Rolette 29	3,051,452	207.43	632,963	3,085,169	141.18	435,564	228,859	664,423	4.97%		4,167
41-002	Milnor 2	3,886,995	213.22	828,785	3,929,837	139.94	549,941	291,525	841,466	1.53%		6,617
41-003	N Sargent 3	3,207,659	200.33	642,590	3,237,606	130.72	423,220	240,574	663,794	3.30%		7,653
41-006	Sargent Central 6	7,982,999	200.55	1,600,990	8,755,884	154.50	1,352,784	598,725	1,951,509	21.89%		8,053
42-016	Goodrich 16	1,781,126	197.22	351,274	1,761,753	121.05	213,260	133,584	346,844	-1.26%		4,756
42-019	McClusky 19	2,848,157	196.11	558,552	2,979,604	119.36	355,646	213,612	569,258	1.92%		7,993
43-003	Solen 3	1,601,125	185.00	296,208	1,610,754	109.34	176,120	120,084	296,204	0.00%		2,139
43-004	Ft Yates 4	511,545	185.00	94,636	542,643	109.65	59,501	38,366	97,867	3.41%		2,874
43-008	Selfridge 8	1,415,902	193.69	274,246	1,512,947	118.95	179,965	106,193	286,158	4.34%		2,209
44-012	Marmarth 12	2,055,512	49.04	100,802	2,294,640	43.93	100,804	0	100,804	0.00%		0
44-032	Central Elementary 32	1,429,548	27.98	39,999	1,541,729	25.94	39,992	0	39,992	-0.02%		0
45-001	Dickinson 1	46,334,099	197.53	9,152,375	50,487,354	122.36	6,177,633	3,475,057	9,652,690	5.47%		53,564
45-009	South Heart 9	3,866,433	162.63	628,798	4,134,921	103.38	427,468	229,666	657,134	4.51%		6,859
45-013	Belfield 13	2,085,528	209.79	437,523	2,263,314	132.89	300,772	156,415	457,187	4.49%		5,319
45-034	Richardton-Taylor 34	5,474,759	200.03	1,095,116	5,995,859	125.01	749,542	410,607	1,160,149	5.94%		9,003
46-010	Hope 10	3,926,803	189.03	742,284	5,086,458	118.55	603,000	287,324	890,324	19.42%		6,229
46-019	Finley-Sharon 19	4,696,042	200.00	939,208	6,108,611	125.00	763,576	352,203	1,115,779	10.80%		5,557
47-001	Jamestown 1	36,217,958	236.48	8,564,823	38,452,496	161.35	6,204,310	2,716,347	8,920,657	4.15%		38,552
47-003	Medina 3	3,731,709	205.00	765,000	4,007,616	135.00	541,028	279,878	820,906	7.31%		4,569
47-010	Pingree-Buchanan	3,492,566	185.89	649,233	3,718,763	110.77	411,927	261,942	673,869	3.79%		3,127
47-014	Montpelier 14	2,726,909	200.00	545,382	2,878,095	125.00	359,762	204,518	564,280	3.47%		3,015
47-019	Kensal 19	2,745,788	194.10	532,957	2,800,486	120.00	336,058	205,934	541,992	1.70%		1,422
48-010	North Star 10	7,717,636	175.64	1,355,526	8,174,723	111.38	910,501	444,999	1,355,500	0.00%		4,926
48-028	North Central 28	3,727,308	173.62	647,135	3,969,049	110.63	439,096	244,288	683,384	5.60%		3,301
49-003	Central Valley 3	6,717,488	179.82	1,207,939	7,009,910	131.51	921,873	383,233	1,305,106	8.04%		4,715

Comparison of School District Taxes Levied in 2008 with Taxes Levied and Mill Levy Reduction Grants in 2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											\$ Levied in 2008 on properties that make in- lieu payments	
		2008	2008 Total	Calculated	2009	2009 Total	Calculated	2009 Mill Levy	Total Calc. 2009	Percent Change		Additional 2009
CoDist	School District Name	Taxable Value	Mills Levied	2008 Tax	Taxable Value	Mills Levied	2009 Tax	Reduction Grant	Tax and MLRG	from 2008		MLRG Payment
49-007	Hatton 7	4,617,774	237.09	1,094,828	4,875,793	146.19	712,792	346,333	1,059,125	-3.26%		4,112
49-009	Hillsboro 9	10,417,739	211.41	2,202,414	11,095,647	141.06	1,565,152	781,330	2,346,482	6.54%		9,033
49-014	May-Port CG 14	11,755,737	211.00	2,480,461	12,106,889	136.00	1,646,537	881,680	2,528,217	1.93%		8,823
50-003	Grafton 3	10,264,692	237.99	2,442,894	11,032,032	164.46	1,814,328	821,977	2,636,305	7.92%		13,655
50-005	Fordville-Lankin 5	3,054,044	177.24	541,299	3,733,903	119.17	444,969	201,659	646,628	9.94%		3,498
50-020	Minto 20	4,152,116	193.03	801,483	4,193,411	117.09	491,006	311,409	802,415	0.12%		6,117
50-051	Nash 51	932,971	201.08	187,602	0	0.00	0	0	0	0.00%		0
50-078	Park River 78*	6,221,449	240.15	1,494,081	6,728,670	161.34	1,085,604	469,989	1,555,593	4.12%		7,425
50-106	Edinburg 106	2,039,272	198.00	403,776	2,536,643	123.00	312,007	152,945	464,952	15.15%		4,394
50-128	Adams 128	2,066,679	179.62	371,217	2,066,592	119.78	247,536	144,337	391,873	5.56%		3,130
51-001	Minot 1	103,001,261	204.65	21,079,208	113,430,597	133.40	15,131,642	7,725,095	22,856,737	8.43%		121,635
51-004	Nedrose 4	7,043,056	191.97	1,352,055	8,099,190	114.46	927,033	528,229	1,455,262	7.63%		11,967
51-007	United 7	8,493,014	209.33	1,777,843	9,264,257	140.81	1,304,500	636,976	1,941,476	9.20%		17,498
51-016	Sawyer 16	3,007,666	195.00	586,495	3,210,768	130.01	417,432	225,575	643,007	9.64%		8,652
51-019	Eureka 19	1,126,593	164.02	184,784	1,176,748	235.30	276,889	34,240	311,129	63.72%		2,058
51-028	Kenmare 28	7,549,644	191.40	1,445,002	8,094,634	108.94	881,829	566,223	1,448,052	0.21%		13,676
51-041	Surrey 41	3,842,024	217.71	836,447	4,464,858	128.54	573,913	288,152	862,065	3.06%		5,636
51-070	S Prairie 70	5,677,741	190.15	1,079,622	6,110,191	175.20	1,070,505	350,998	1,421,503	31.67%		134,654
51-160	Minot AFB 160	0	0.00	0	0	0.00	0	0	0	0.00%		0
51-161	Lewis and Clark 161	10,168,412	193.74	1,970,028	10,850,048	134.52	1,459,548	762,631	2,222,179	12.80%		23,000
52-025	Fessenden-Bowdon 25	8,153,792	164.70	1,342,930	8,358,608	105.33	880,412	461,586	1,341,998	-0.07%		5,846
52-035	Pleasant Valley 3	1,141,084	188.41	214,992	1,197,066	121.78	145,779	55,488	201,267	-6.38%		1,816
52-038	Harvey 38	9,246,383	197.91	1,829,952	9,605,210	125.40	1,204,493	693,479	1,897,972	3.72%		29,365
53-001	Williston 1	26,520,142	201.53	5,344,604	31,558,091	121.02	3,819,160	1,989,011	5,808,171	8.67%		50,928
53-002	Nesson 2	4,824,620	187.61	905,147	5,638,270	105.05	592,300	351,377	943,677	4.26%		9,044
53-006	Eight Mile 6	1,879,326	187.83	352,994	1,790,261	123.42	220,954	132,060	353,014	0.01%		3,602
53-008	New 8	9,997,395	168.99	1,689,460	12,798,685	120.87	1,546,977	679,223	2,226,200	136.17%		22,545
53-015	Tioga 15	6,890,074	166.16	1,144,855	7,982,688	106.75	852,152	367,723	1,219,875	6.55%		20,964
53-099	Grenora 99	4,165,165	198.40	826,369	4,303,982	123.24	530,423	312,387	842,810	1.99%		7,942
Statewide Total		1,988,764,880		429,766,778	2,123,975,131		306,984,192	142,377,414	449,361,606		NA	2,527,881

Note: Additional mill levy reduction grants for property that was not included in the MLRG calculations were determined by multiplying the MLRG mills by the taxable value of that property. Tax dollars levied on that property for 2008 are not reported to the Tax Department and cannot be compared with the additional MLRG dollars distributed to the school districts for 2009.

B

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2008 Total	2009 Total	Difference in Mills	2009 Mill Levy	Total 2009 Mills -	Difference in Total
		Mills Levied	Mills Levied	Levied from 2008	Reduction Grant	Mills Levied Plus	Mills(Mills Levied
				to 2009	in Mills	MLRG Mills	Plus MLRG) from
							2008 to 2009
CoDist	School District Name						
01-013	Hettinger 13	191.80	132.91	-58.89	68.82	201.73	9.93
02-002	Valley City 2	225.03	145.66	-79.37	75.00	220.66	-4.37
02-007	Barnes County North 7	171.73	116.20	-55.53	67.93	184.13	12.40
02-046	Litchville-Marion 46	162.68	100.87	-61.81	62.68	163.55	0.87
03-005	Minnewaukan 5	194.78	115.16	-79.62	75.00	190.16	-4.62
03-006	Leeds 6	179.52	107.84	-71.68	66.52	174.36	-5.16
03-009	Maddock 9	181.74	120.00	-61.74	71.74	191.74	10.00
03-016	Oberon 16	170.24	107.25	-62.99	70.24	177.49	7.25
03-029	Warwick 29	155.66	94.71	-60.95	55.66	150.37	-5.29
03-030	Ft Totten 30	328.05	102.98	-225.07	75.00	177.98	-150.07
04-001	Billings Co 1	34.10	32.75	-1.35	0.00	32.75	-1.35
05-001	Bottineau 1	166.98	85.98	-81.00	55.00	140.98	-26.00
05-017	Westhope 17	181.02	117.87	-63.15	65.14	183.01	1.99
05-054	Newburg-United 54	170.25	97.56	-72.69	68.26	165.82	-4.43
06-001	Bowman County 1	171.21	118.00	-53.21	61.21	179.21	8.00
06-033	Scranton 33	159.02	98.43	-60.59	51.21	149.64	-9.38
07-014	Bowbells 14	171.36	125.80	-45.56	57.57	183.37	12.01
07-027	Powers Lake 27	187.26	119.85	-67.41	75.00	194.85	7.59
07-036	Burke Central 36	181.41	111.69	-69.72	71.41	183.10	1.69
08-001	Bismarck 1	223.39	142.03	-81.36	75.00	217.03	-6.36
08-025	Naughton 25	166.13	103.91	-62.22	66.13	170.04	3.91
08-028	Wing 28	167.61	115.29	-52.32	60.08	175.37	7.76
08-029	Baldwin 29	218.23	139.33	-78.90	75.00	214.33	-3.90
08-033	Menoken 33	200.21	141.93	-58.28	75.00	216.93	16.72
08-035	Sterling 35	244.15	177.84	-66.31	75.00	252.84	8.69
08-039	Apple Creek 39	214.99	178.80	-36.19	75.00	253.80	38.81
08-045	Manning 45	274.97	258.06	-16.91	75.00	333.06	58.09
09-001	Fargo 1	296.77	221.77	-75.00	75.00	296.77	0.00
09-002	Kindred 2	194.72	132.35	-62.37	66.50	198.85	4.13
09-004	Maple Valley 4	177.54	100.00	-77.54	75.00	175.00	-2.54
09-006	West Fargo 6	245.64	170.64	-75.00	75.00	245.64	0.00
09-007	Mapleton 7	228.48	158.57	-69.91	75.00	233.57	5.09
09-017	Central Cass 17	192.48	143.37	-49.11	56.33	199.70	7.22
09-080	Page 80	176.72	114.39	-62.33	66.72	181.11	4.39
09-097	Northern Cass	223.16	146.39	-76.77	75.00	221.39	-1.77
10-019	Munich 19	169.49	118.44	-51.05	61.05	179.49	10.00
10-023	Langdon Area 23	158.00	103.00	-55.00	55.00	158.00	0.00
11-040	Ellendale 40	206.31	131.40	-74.91	75.00	206.40	0.09
11-041	Oakes 41	205.00	134.00	-71.00	75.00	209.00	4.00
12-001	Divide County 1	122.95	95.74	-27.21	22.95	118.69	-4.26
13-016	Killdeer 16	168.78	110.00	-58.78	58.78	168.78	0.00
13-019	Halliday 19	180.63	110.00	-70.63	70.63	180.63	0.00
13-037	Twin Buttes 37	0.00	0.00	0.00	0.00	0.00	0.00
14-002	New Rockford-Sheyenne 2	180.00	123.00	-57.00	65.00	188.00	8.00
15-006	Hazleton-Moffit-Braddock 6	191.29	137.13	-54.16	60.41	197.54	6.25
15-010	Bakker 10	126.46	136.00	9.54	26.46	162.46	36.00
15-015	Strasburg 15	166.54	108.80	-57.74	66.54	175.34	8.80
15-036	Linton 36	169.51	102.82	-66.69	68.97	171.79	2.28
16-049	Carrington 49	174.28	116.85	-57.43	59.69	176.54	2.26
17-003	Beach 3	155.31	100.00	-55.31	55.31	155.31	0.00
17-006	Lone Tree 6	235.18	135.31	-99.87	75.00	210.31	-24.87
18-001	Grand Forks 1	213.69	139.35	-74.34	75.00	214.35	0.66
18-044	Larimore 44	216.19	140.40	-75.79	75.00	215.40	-0.79
18-061	Thompson 61	194.18	121.35	-72.83	75.00	196.35	2.17
18-125	Manvel 125	195.19	130.27	-64.92	75.00	205.27	10.08
18-127	Emerado 127	277.13	225.05	-52.08	75.00	300.05	22.92
18-128	Midway 128	206.36	135.00	-71.36	75.00	210.00	3.64
18-129	Northwood 129	231.46	157.00	-74.46	75.00	232.00	0.54
18-140	Grand Forks AFB 140	0.00	0.00	0.00	0.00	0.00	0.00
19-018	Roosevelt 18	187.28	109.45	-77.83	75.00	184.45	-2.83
19-049	Elgin-New Leipzig 49	206.50	130.00	-76.50	75.00	205.00	-1.50
20-007	Midkota 7	185.00	114.22	-70.78	75.00	189.22	4.22
20-018	Griggs County Central 18	230.13	158.46	-71.67	75.00	233.46	3.33
21-001	Mott-Regent 1	175.00	120.00	-55.00	65.00	185.00	10.00
21-009	New England 9	190.00	114.00	-76.00	75.00	189.00	-1.00
22-001	Kidder County 10	175.00	120.00	-55.00	55.00	175.00	0.00
22-014	Robinson 14	164.57	100.00	-64.57	64.57	164.57	0.00
23-003	Edgeley 3	212.53	146.50	-66.03	75.00	221.50	8.97

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Difference in Mills	2009 Mill Levy	Total 2009 Mills -	Difference in Total
		2008 Total	2009 Total	Levied from 2008	Reduction Grant	Mills Levied Plus	Mills(Mills Levied
CoDist	School District Name	Mills Levied	Mills Levied	to 2009	in Mills	MLRG Mills	Plus MLRG) from
23-007	Kulm 7	188.77	116.88	-71.89	75.00	191.88	3.11
23-008	LaMoure 8	174.71	125.41	-49.30	58.01	183.42	8.71
24-002	Napoleon 2	186.84	125.48	-61.36	75.00	200.48	13.64
24-056	Gackle-Streeter 56	158.30	107.46	-50.84	57.05	164.51	6.21
25-001	Velva 1	177.91	110.00	-67.91	63.69	173.69	-4.22
25-014	Anamoose 14	208.45	118.50	-89.95	75.00	193.50	-14.95
25-057	Drake 57	184.38	108.18	-76.20	71.68	179.86	-4.52
25-060	TGU 60	179.01	122.97	-56.04	71.96	194.93	15.92
26-004	Zeeland 4	178.59	111.61	-66.98	75.00	186.61	8.02
26-009	Ashley 9	184.09	125.15	-58.94	74.25	199.40	15.31
26-019	Wishek 19	184.26	114.65	-69.61	75.00	189.65	5.39
27-001	McKenzie Co 1	156.38	105.00	-51.38	56.38	161.38	5.00
27-002	Alexander 2	173.65	109.70	-63.95	68.89	178.59	4.94
27-014	Yellowstone 14	181.79	132.15	-49.64	75.00	207.15	25.36
27-018	Earl 18	19.48	19.17	-0.31	0.00	19.17	-0.31
27-032	Horse Creek 32	58.16	39.45	-18.71	0.00	39.45	-18.71
27-036	Mandaree 36	76.19	71.21	-4.98	0.00	71.21	-4.98
28-001	Montefiore 1	177.90	118.10	-59.80	64.76	182.86	4.96
28-004	Washburn 4	158.73	110.69	-48.04	55.92	166.61	7.88
28-008	Underwood 8	188.40	126.02	-62.38	75.00	201.02	12.62
28-050	Max 50	193.46	120.68	-72.78	75.00	195.68	2.22
28-051	Garrison 51	173.00	119.60	-53.40	63.00	182.60	9.60
28-072	Turtle Lake-Mercer 72	176.35	118.64	-57.71	66.35	184.99	8.64
28-085	White Shield 85	185.00	110.00	-75.00	75.00	185.00	0.00
29-003	Hazen 3	203.62	128.49	-75.13	75.00	203.49	-0.13
29-027	Beulah 27	207.16	132.00	-75.16	75.00	207.00	-0.16
30-001	Mandan 1	233.94	157.17	-76.77	75.00	232.17	-1.77
30-004	Little Heart 4	195.70	171.36	-24.34	75.00	246.36	50.66
30-049	New Salem 7	183.85	0.00	-183.85	Consol.	0.00	-183.85
30-008	Sims	135.05	0.00	-135.05	Consol.	0.00	-135.05
30-013	Hebron 13	173.12	111.86	-61.26	65.97	177.83	4.71
30-017	Sweet Briar 17	140.64	111.13	-29.51	36.20	147.33	6.69
30-039	Flasher 39	195.19	120.00	-75.19	75.00	195.00	-0.19
30-048	Glen Ullin 48	169.06	100.00	-69.06	69.06	169.06	0.00
30-049	New Salem - Almont 49	0.00	133.17	133.17	54.55	187.72	187.72
31-001	New Town 1	201.50	115.88	-85.62	75.00	190.88	-10.62
31-002	Stanley 2	207.65	141.04	-66.61	75.00	216.04	8.39
31-003	Parshall 3	191.32	104.70	-86.62	75.00	179.70	-11.62
32-001	Dakota Prairie 1	190.00	115.00	-75.00	75.00	190.00	0.00
32-066	Lakota 66	196.21	121.15	-75.06	75.00	196.15	-0.06
33-001	Center-Stanton 1	180.04	119.92	-60.12	70.04	189.96	9.92
34-006	Cavalier 6	202.96	127.00	-75.96	75.00	202.00	-0.96
34-012	Valley 12	202.49	125.89	-76.60	75.00	200.89	-1.60
34-019	Drayton 19	220.89	149.66	-71.23	75.00	224.66	3.77
34-043	St Thomas 43	219.45	142.66	-76.79	75.00	217.66	-1.79
34-100	North Border 100	200.00	125.00	-75.00	75.00	200.00	0.00
35-001	Wolford 1	225.00	160.00	-65.00	75.00	235.00	10.00
35-005	Rugby 5	196.02	121.00	-75.02	75.00	196.00	-0.02
36-001	Devils Lake 1	212.06	133.53	-78.53	75.00	208.53	-3.53
36-002	Edmore 2	154.80	114.79	-40.01	50.00	164.79	9.99
36-044	Starkweather 44	181.41	108.00	-73.41	75.00	183.00	1.59
37-006	Ft Ransom 6	238.16	155.67	-82.49	75.00	230.67	-7.49
37-019	Lisbon 19	212.62	137.32	-75.30	75.00	212.32	-0.30
37-024	Enderlin Area 24	204.47	140.62	-63.85	66.07	206.69	2.22
38-001	Mohall-Lansford-Sherwood 1	177.02	118.00	-59.02	67.02	185.02	8.00
38-026	Glenburn 26	205.00	130.00	-75.00	75.00	205.00	0.00
39-008	Hankinson 8	234.82	166.95	-67.87	75.00	241.95	7.13
39-018	Fairmount 18	207.71	131.65	-76.06	75.00	206.65	-1.06
39-028	Lidgerwood 28	231.01	155.78	-75.23	75.00	230.78	-0.23
39-037	Wahpeton 37	213.41	134.08	-79.33	75.00	209.08	-4.33
39-042	Wyndmere 42	178.91	111.76	-67.15	63.27	175.03	-3.88
39-044	Richland 44	237.60	161.15	-76.45	75.00	236.15	-1.45
40-001	Dunseith 1	171.03	124.29	-46.74	62.53	186.82	15.79
40-003	St John 3	177.04	118.38	-58.66	61.47	179.85	2.81
40-004	Mt Pleasant 4	242.95	177.86	-65.09	75.00	252.86	9.91
40-007	Belcourt 7	0.00	0.00	0.00	0.00	0.00	0.00
40-029	Rolette 29	207.43	141.18	-66.25	75.00	216.18	8.75
41-002	Milnor 2	213.22	139.94	-73.28	75.00	214.94	1.72

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2008 Total	2009 Total	Difference in Mills Levied from 2008	2009 Mill Levy Reduction Grant	Total 2009 Mills - Mills Levied Plus MLRG Mills	Difference in Total Mills(Mills Levied Plus MLRG) from 2008 to 2009
CoDist	School District Name	Mills Levied	Mills Levied	to 2009	in Mills		
41-003	N Sargent 3	200.33	130.72	-69.61	75.00	205.72	5.39
41-006	Sargent Central 6	200.55	154.50	-46.05	75.00	229.50	28.95
42-016	Goodrich 16	197.22	121.05	-76.17	75.00	196.05	-1.17
42-019	McClusky 19	196.11	119.36	-76.75	75.00	194.36	-1.75
43-003	Solen 3	185.00	109.34	-75.66	75.00	184.34	-0.66
43-004	Ft Yates 4	185.00	109.65	-75.35	75.00	184.65	-0.35
43-008	Selfridge 8	193.69	118.95	-74.74	75.00	193.95	0.26
44-012	Marmarth 12	49.04	43.93	-5.11	0.00	43.93	-5.11
44-032	Central Elementary 32	27.98	25.94	-2.04	0.00	25.94	-2.04
45-001	Dickinson 1	197.53	122.36	-75.17	75.00	197.36	-0.17
45-009	South Heart 9	162.63	103.38	-59.25	59.40	162.78	0.15
45-013	Belfield 13	209.79	132.89	-76.90	75.00	207.89	-1.90
45-034	Richardton-Taylor 34	200.03	125.01	-75.02	75.00	200.01	-0.02
46-010	Hope 10	189.03	118.55	-70.48	73.17	191.72	2.69
46-019	Finley-Sharon 19	200.00	125.00	-75.00	75.00	200.00	0.00
47-001	Jamestown 1	236.48	161.35	-75.13	75.00	236.35	-0.13
47-003	Medina 3	205.00	135.00	-70.00	75.00	210.00	5.00
47-010	Pingree-Buchanan	185.89	110.77	-75.12	75.00	185.77	-0.12
47-014	Montpelier 14	200.00	125.00	-75.00	75.00	200.00	0.00
47-019	Kensal 19	194.10	120.00	-74.10	75.00	195.00	0.90
48-010	North Star 10	175.64	111.38	-64.26	57.66	169.04	-6.60
48-028	North Central 28	173.62	110.63	-62.99	65.54	176.17	2.55
49-003	Central Valley 3	179.82	131.51	-48.31	57.05	188.56	8.74
49-007	Hatton 7	237.09	146.19	-90.90	75.00	221.19	-15.90
49-009	Hillsboro 9	211.41	141.06	-70.35	75.00	216.06	4.65
49-014	May-Port CG 14	211.00	136.00	-75.00	75.00	211.00	0.00
50-003	Grafton 3	237.99	164.46	-73.53	75.00	239.46	1.47
50-005	Fordville-Lankin 5	177.24	119.17	-58.07	66.03	185.20	7.96
50-020	Minto 20	193.03	117.09	-75.94	75.00	192.09	-0.94
50-051	Nash 51	201.08	0.00	-201.08	0.00	0.00	-201.08
50-078	Park River 78*	240.15	161.34	-78.81	75.00	236.34	-3.81
50-106	Edinburg 106	198.00	123.00	-75.00	75.00	198.00	0.00
50-128	Adams 128	179.62	119.78	-59.84	69.84	189.62	10.00
51-001	Minot 1	204.65	133.40	-71.25	75.00	208.40	3.75
51-004	Nedrose 4	191.97	114.46	-77.51	75.00	189.46	-2.51
51-007	United 7	209.33	140.81	-68.52	75.00	215.81	6.48
51-016	Sawyer 16	195.00	130.01	-64.99	75.00	205.01	10.01
51-019	Eureka 19	164.02	235.30	71.28	55.14	290.44	126.42
51-028	Kenmare 28	191.40	108.94	-82.46	75.00	183.94	-7.46
51-041	Surrey 41	217.71	128.54	-89.17	75.00	203.54	-14.17
51-070	S Prairie 70	190.15	175.20	-14.95	61.82	237.02	46.87
51-160	Minot AFB 160	0.00	0.00	0.00	0.00	0.00	0.00
51-161	Lewis and Clark 161	193.74	134.52	-59.22	75.00	209.52	15.78
52-025	Fessenden-Bowdon 25	164.70	105.33	-59.37	56.61	161.94	-2.76
52-035	Pleasant Valley 3	188.41	121.78	-66.63	75.00	196.78	8.37
52-038	Harvey 38	197.91	125.40	-72.51	75.00	200.40	2.49
53-001	Williston 1	201.53	121.02	-80.51	75.00	196.02	-5.51
53-002	Nesson 2	187.61	105.05	-82.56	72.83	177.88	-9.73
53-006	Eight Mile 6	187.83	123.42	-64.41	70.27	193.69	5.86
53-008	New 8	168.99	120.87	-48.12	67.94	188.81	19.82
53-015	Tioga 15	166.16	106.75	-59.41	53.37	160.12	-6.04
53-099	Grenora 99	198.40	123.24	-75.16	75.00	198.24	-0.16
Statewide Total					12,189		

[illegible]