

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

August 24, 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 today concerns county road levies.

N.D.C.C. § 57-15-06 provides that the board of county commissioners may levy not more than 23 mills for general or special county purposes. Included in that 23 mills limit is a levy of not more than 1.25 mills for care of patients in state institutions, an unlimited levy for human services, and a levy for county road and bridge. The county road and bridge levy, identified as Levy. No. 1204, provides a minimum of .25 mill for highway improvement in counties having population of 2,000 or more. That may be increased up to 5.00 mills upon 60 percent voter approval.

A county that chooses to levy under N.D.C.C. § 57-15-01.1 may supersede any applicable mill levy limitations otherwise provided by law.

In addition to the county general fund levies, a county may levy for farm-to-market and federal-aid roads, Levy. No. 1212. That levy is established by ballot.

In addition to the county general fund levies, a county may levy up to 5.00 mills for the county road fund, Levy No. 1233, when approved by 60 percent majority of the voters.

The attached sheet shows road levies made by all North Dakota counties for 2009, as shown on the county abstracts of tax lists. Shaded counties are counties shown on the State Treasurer's website as receiving oil and gas gross production tax distributions. Under the column headed **Subtotal Road Mills**, Bowman County levied 0.25 mill and Slope County levied no mills.

The next column shows mills levied under Levy No. 1201, county general fund. The 9.75 mills levied by Bowman County and 10.00 mills levied by Slope County in that column, when added to the mills levied for county road and bridge, farm-to-market and federal-aid roads, and county road fund, total 10.00 mills under the column heading **Road Mills Plus General Fund Mills**. If the entire 10.00 mills are claimed to be levied for road purposes, Bowman County and Slope County apparently levied nothing for any other general fund purpose.

That concludes my prepared testimony. I will try to answer any questions.

2009 County Road Levies.xls

No.	County	Levy No. 1204	Levy No. 1212	Levy No. 1233	Subtotal	Levy No. 1201	Road Mills
		County Road & Bridge	Farm to Mkt. & Fed. Aid Roads	County Road Fund	Road Mills	Gen., Spec., Road & Bridge	Plus General Fund Mills
1	Adams	0.25	14.32	0.00	14.57	43.58	58.15
2	Barnes	0.48	14.17	0.00	14.65	21.28	35.93
3	Benson	0.00	18.66	5.00	23.66	23.00	46.66
4	Billings	10.83	0.00	0.00	10.83	10.75	21.58
5	Bottineau	0.25	10.00	5.00	15.25	22.75	38.00
6	Bowman	0.25	0.00	0.00	0.25	9.75	10.00
7	Burke	0.24	10.90	0.00	11.14	17.03	28.17
8	Burleigh	0.25	0.00	0.00	0.25	23.82	24.07
9	Cass	10.25	0.00	0.00	10.25	32.25	42.50
10	Cavalier	7.10	13.00	4.50	24.60	27.17	51.77
11	Dickey	3.34	12.33	0.00	15.67	25.27	40.94
12	Divide	11.50	20.00	0.00	31.50	11.50	43.00
13	Dunn	10.78	10.00	0.00	20.78	9.87	30.65
14	Eddy	4.95	24.59	0.00	29.54	38.39	67.93
15	Emmons	0.25	8.71	0.00	8.96	35.73	44.69
16	Foster	0.00	20.00	2.44	22.44	23.00	45.44
17	Golden Valley	10.45	0.00	0.00	10.45	25.05	35.50
18	Grand Forks	0.25	5.74	0.00	5.99	22.75	28.74
19	Grant	3.44	8.00	0.00	11.44	29.67	41.11
20	Griggs	6.44	13.96	5.00	25.40	23.70	49.10
21	Hettinger	0.30	11.48	0.00	11.78	36.28	48.06
22	Kidder	0.00	5.75	5.00	10.75	23.00	33.75
23	LaMoure	3.62	14.93	0.00	18.55	21.83	40.38
24	Logan	0.00	7.65	0.00	7.65	34.95	42.60
25	McHenry	5.11	10.00	2.02	17.13	18.08	35.21
26	McIntosh	5.00	15.00	0.00	20.00	23.03	43.03
27	McKenzie	10.16	0.00	0.00	10.16	0.00	10.16
28	McLean	0.25	9.95	0.00	10.20	20.44	30.64
29	Mercer	0.00	14.00	0.00	14.00	22.99	36.99
30	Morton	0.25	10.00	0.00	10.25	34.30	44.55
31	Mountrail	0.25	10.00	0.00	10.25	19.27	29.52
32	Nelson	7.04	19.38	7.42	33.84	28.93	62.77
33	Oliver	0.25	10.00	0.00	10.25	23.00	33.25
34	Pembina	2.18	10.00	0.00	12.18	20.82	33.00
35	Pierce	2.10	10.00	0.00	12.10	30.06	42.16
36	Ramsey	2.39	20.36	0.00	22.75	25.22	47.97
37	Ransom	5.00	10.00	0.00	15.00	23.00	38.00
38	Renville	1.36	13.61	0.00	14.97	16.78	31.75
39	Richland	8.00	16.42	0.00	24.42	74.14	98.56
40	Rolette	0.30	17.26	0.00	17.56	28.35	45.91
41	Sargent	6.69	15.00	0.00	21.69	22.99	44.68
42	Sheridan	3.00	12.00	0.00	15.00	20.00	35.00
43	Sioux	0.00	8.87	0.00	8.87	23.00	31.87
44	Slope	0.00	0.00	0.00	0.00	10.00	10.00
45	Stark	1.61	10.00	0.00	11.61	23.00	34.61
46	Steele	8.92	10.00	5.00	23.92	22.00	45.92
47	Stutsman	2.48	5.81	0.00	8.29	18.53	26.82
48	Towner	0.00	10.00	38.35	48.35	23.00	71.35
49	Traill	20.75	16.60	4.95	42.30	10.25	52.55
50	Walsh	6.36	25.00	5.00	36.36	23.00	59.36
51	Ward	0.25	9.93	0.00	10.18	16.53	26.71
52	Wells	10.74	4.43	0.00	15.17	23.00	38.17
53	Williams	3.54	15.00	0.00	18.54	15.79	34.33