

2011 HOUSE FINANCE AND TAXATION

HB 1294

2011 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

HB 1294
February 2, 2011
Job # 13848

☐ Conference Committee

Committee Clerk Signature

Marlys Kienzel

Explanation or reason for introduction of bill/resolution:

A Bill relating to prohibition of home rule counties and cities from superseding state laws relating to special assessments and property tax assessments, levy limitations, exemptions, credits, definitions, administration, or enforcement; and to provide an effective date.

Minutes:

See attached testimony #1a-f, #2, #3

Chairman Belter: Opened the hearing on HB 1294.

Representative Kasper District 46 in Fargo: HB 1294 is a pretty simple bill. This legislature enacts legislation every time we are here. We deal every time with property tax issues. Sometimes we pass legislation that deals with property taxes and sometimes we don't. I expect when we do pass legislation of that kind, it applies to the entire state, citizens and political subdivisions of our state. HB 1294 clarifies that. What the bill simply says is if we pass legislation that deals with property taxes and it is listed on lines 21, 22 and 23, if we pass any legislation dealing in those areas a home rule charter of a city or a county cannot supersede that legislation that we have just enacted.

Representative Steven L. Zaiser: It's been my understanding that local control was sort of the ideal way of approaching government. What you are saying here, the legislature which is a larger governing body covering the entire state, would have wisdom over the local jurisdiction by not allowing home rule charter, which they have developed, to not over rule state law. I am curious to your response to that.

Representative Kasper: Uniformity is important to the citizens of our state. I venture to say that we as a legislative body are in session for 4 months, we have interim committee hearings that we hear testimony from people all over the state, and then we enact legislature. I believe when we have passed legislation we feel it is important to all the citizens and taxpayers of the state. We should not have a county or city of the state over rule it because they have a home rule charter. This is to keep the laws uniform in this area of property tax.

Representative Steven L. Zaiser: If that's the case would you consider that in all aspects of government because I have heard you testify in other bills about the importance of local control and that the state doesn't know as well as the city or the county?

Representative Kasper: Let us talk about your and my definition of local control. Local control to me is not the city commission, not the county commission, it is not the park board and it is not the school district. Local control is the voters of those entities. Local control for the legislative situations is those voters as well. What I have heard in the past is the voters are frustrated. They are frustrated with all levels. My opinion it is time for us to focus on the rights of the voters. You are going to hear special interest groups get up and say they are local control. They are elected officials they are not local control. The citizens are local control and want some relief and they don't know where to go. They do blame us. Many times they say their property taxes are going up and it had nothing to do with what we did. It had to do with their local elected officials are doing. Well I am doing this for the citizens of the state and that is what this is all about.

Representative Steven L. Zaiser: I do understand but the home rule charter is voted on by the people, it is not a jurisdiction, or commissioner, or boards. It seems to me that is the people.

Representative Kasper: The home rule charter in Fargo was probably voted on 15 or 20 years ago. The Building Authority in Fargo was voted on in 1989 or 1991. When the Building Authority was voted on in Fargo they were voting on building one school in Fargo. Since then we roughly have \$241 million worth of schools. Times, circumstances, needs, taxes and economy changes but the citizens always get to pay the bill. I say it is our responsibility to protect the citizens of our state and that is what this bill does.

Representative Lonny B. Winrich: In your rendition of lines 21 and 22 you use the term over rule or supersede. Supersede is the only word used in the statute. I guess I am wondering what you mean by that? Under some circumstances state law sets maximums, for example speed limits, and under some circumstances we set minimums. Are you saying that no local jurisdiction can vary at all so that we cannot set different limits?

Representative Kasper: I really don't know if that is germane to what this bill is all about, I am talking about property taxes as to how they are levied and how they are determined. What the bill is saying is "that in these areas they local home rule charter cannot supersede what is written in the bill." It does not talk about speed limits in a school zone.

Representative Lonny B. Winrich: But we're talking about exemptions, credits, definitions, administration and enforcement. That seems pretty general.

Representative Kasper: It was written to cover everything in relation to property taxes. John Walstad is who drafted most of the bills that have come before your committee. If you would like to have clarification as to why those words are in there, I would ask your chairman to call John Walstad down to explain explicitly what those words mean under the code.

Representative Lonny B. Winrich: With respect to your definition of local control. Any city or county with a home rule charter has had that charter voted on by the citizens of the city or county.

Representative Kasper: Yes.

Representative Scot Kelsh: Local control has worked fairly well in the last election, 3 of the Fargo School Board were ousted. I think that was a response to some of the spending by the school board. The people spoke, so what is the need for this when they have a chance every two years to vote as to who they want as their local elected officials.

Representative Kasper: This legislation set the rules as to how the local entities rule and abide by.

Connie Sprynczynatyk, ND League of Cities: Opposition. Please refer to attached testimony #1 (4 handouts a-e). Read through the Home Rule Charter. She also informed the committee that the citizens do know about Home Rule Charters. If the Home Rule Charter is changed you have to go back to the people for a vote. One of the things that HB 1294 apparently does is eviscerate and attacks the fundamental of Home Rule. She closed with a contrast: In 1912 when the League of Cities was organized in Grand Forks, the Fargo delegation wrote a report back to the city commission in Fargo. The first thing they did was elect a legislative committee which was directed to go to the 1913 legislature and ask for a bill that would require the county to issue tax receipts in triplicate so one could go to the state, one to the city auditor and the other to stay with the county. That is how detailed the legislation was detailed at that time.

Aaron Birst, Legal Counsel for ND Association of Counties: Opposition. Please refer to attached testimony #2. He did not read the bill the way Rep Kasper did. There is already a way to uniform and implement property taxation by the State Tax Department and the Board of Equalization. I read this more broadly and for that reason am in opposition of this bill.

Vice Chairman Craig Headland: You mentioned you interrupt this bill differently then Rep Kasper does. Would you object if we amended this bill to more clearly reflect what Rep Kasper is trying to do with this bill?

Aaron Birst: I would have to bring that back to my people. If there is some type of property taxation mechanism that is not working under current law than that is a possibility. My concerns are administrations, enforcement, credits and exemptions that is broad statement.

Representative Kruen representing the city of Grand Forks as a council member: I am in oppositions of this bill. In reference to some of the statements made by the League of Cities, we are in the process of changing the Home Rule Charter once more simply because we are planning to build a library. If this is under the control of the state, the process would have to go to a vote and then go back to this body and that would be two years from now. This bill also destroys the decision making process which exists through Home Rule Charter. The legislation eliminates the right of the local citizens to effect local

decision making and policy through the Home Rule Charter. The legislation prohibits the administration or enforcement of Home Rule Charter provisions and ordinances that may have been approved by local voters. This prohibition on administration on enforcement is not limited to application to future adopted ordinances but may apply to existing Home Rule Charters. I find this whole process these past few days conflicting. The cities take the laws that are made by this body and enforce them the best they can. The cities collect the sales tax that is brought for the state and the cities promote the state on day to day bases. They do all these things and I think with working with the strength of each one of these bodies, it would enhance the whole state. This bill does not do that in my mind and I would ask for opposition for this bill. If there is a particular local problem more than a state problem, we work on that and not change to one size fits all for the state.

Representative Patrick Hatlestad: If there is a state law and a local law in conflict State law will take precedence. I think you are reading much more into it.

Representative Kruen: This is the opinion of Attorney Generals and our City Attorney.

Representative Dave Weiler: Was there an attorney general's opinion of that and could we get a copy of that please?

Representative Kruen: I will get that for you.

John Olson, I appear in behave of the City of Fargo: Attached testimony #3 is from the city of Fargo. We have referred to one size fit all, which is not in the interest of good management in the cities and counties that are appearing in opposition of HB 1294. You will be tying the hands of the cities in terms of their property taxation and special assessments administration. There are some significant issues looming out there by some of the cities in the state, such as flooding etc. Special assessments have been used for financing for infrastructure projects. Property taxes have been a stable and predictable revenue source for their governmental services. The bottom line is this bill will impact them by taking over control of their financial affairs and strategic planning.

Chairman Belter: Closed the hearing on HB 1294.

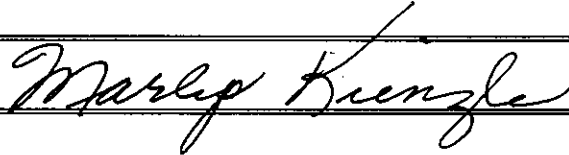
2011 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

HB 1294
February 8, 2011
Job # 14158

☐ Conference Committee

Committee Clerk Signature



Minutes:

No "attached testimony."

Chairman Belter: Could we have a motion on HB 1294.

Rep Steven Zaiser: I make a motion Do Not Pass.

Rep Winrich: I second it.

Rep Weiler: Could I have somewhat of a review on this?

Rep Zaiser: This is Rep Kasper's bill which the purpose of the bill is to establish some consistency and continuity and would allow the state to override the Home Rule Charter. The State Law would supersede that of Home Rule Charters.

Rep Hetlestad: The way I read this any conflict between city and state, the state is supreme. If you look on line 22-23 it states Home Rule may not supersede the State Law.

Rep Wrangham: I missed the discussion on this bill and was wondering if we had a little time to refresh our memories.

Chairman Belter: Asked for a withdrawal of the motion.

Rep Zaiser and Winrich withdrew their motion.

2011 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

HB 1294
February 8, 2011
Job # 14224

☐ Conference Committee

Committee Clerk Signature

Markus Kuengle

Minutes:

No "attached testimony."

Chairman Belter: What are your wishes of HB1294.

Representative Wayne Trottier: I make a motion Do Not Pass for HB 1294

Representative Steven L. Zaiser: I second it.

Representative Dwight Wrangham: Asked Mr. Walstad if this bill really changes anything, assuming that State Law supersedes everything in the bill?

John Walstad, Tax Department: Home Rule Authority is extremely broad. If you look at line 14 and 15 that tells you what it can do. Supersede any conflicting State Law unless State Law specifies something it can't. That is why Rep Kasper wanted to include special assessment, property assessments and so on. With this bill Home Rule specifically over turn these topics.

Representative Steven L. Zaiser: Tell us what they cannot over turn.

John Walstad: The things that are underscored there on lines 21, 22 and 23, State Laws that could not be supersede by County Home Rule and then lines 12, 13, and 14 it is City Home Rule.

Vice Chairman Craig Headland: Do we have state laws specifically addressing special assessments?

John Walstad: Yes.

Vice Chairman Craig Headland: Do you know what they are off hand?

John Walstad: There are about 5 chapters of laws. It is a lot of stuff.

Vice Chairman Craig Headland: Do you remember what 49. 22. 16 is in this particular section.

John Walstad: I don't recall what that is. I think it may be something to do with mining and something that is under the PSC jurisdiction. Oh it may be power plants.

Representative Dwight Wrangham: I am going to resist the Do Not Pass as I feel it is a very good bill. I would encourage that we pass it out. I think that this is pretty much what we presumed was the law. I feel that is important that we protect the right of the State to supersede in these cases. We have several of these cases before us this Legislative Session dealing with these very issues. I encourage a do pass.

Representative Lonny B. Winrich: I would respectfully disagree. I think the whole point of the Home Rule Charter is that Cities and different part of the state face very different situations and need to adapt. Every time there is a change in the Home Rule Charter, the citizens vote on it. They have voted many times. The Attorney General has ruled on a number of these things, the provisions are constitutional and I think the Home Rule Charter system has worked well for cities and counties. I don't think we need to put more provisions in the law and support Do Not Pass.

Representative Steven L. Zaiser: I would concur with Representative Winrich position. My primary view point is that Home Rule Charter is the closest to the people.

Representative Dwight Wrangham: I too support local control and believe that cities and counties should have latitude to do certain things within their boundaries but within any organized group they have to have guidelines. The State set some guidelines for them and I don't think these guidelines are going to on them. I encourage a Do Pass.

Representative Lonny B. Winrich: Just one example where this particular bill would have overruled the recent decision, in the recent passed smoking ordinance passed in city of Grand Forks the definition was changed in order to accommodate places where they serve food or had most of their food, this says we can't change definitions at the Home Rule Level. Line 14 on page 2: the Home Rule city may not supersede any provision of state law relating to special assessments, property tax assessments, exemptions, levy limitations, credits, definitions, administration or enforcements. That is pretty wide. This is over kill. Home Rule cities have a very good record at letting the cities vote on the measures. I don't think we need to step in and change that.

Vote is Do Not Pass Yeas 10 Nays 4 Absent 0 Carrier Rep S. Kelsh

Date: 2-8-11
Roll Call Vote # 1

2011 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1294

House Finance and Taxation Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: ☐ Do Pass ☒ Do Not Pass ☐ Amended ☐ Adopt Amendment

☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep. Trottier Seconded By Rep. Zaiser

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley R. Belter	✓		Scot Kelsh	✓	
Vice Chair. Craig Headland		✓	Shirley Meyer	✓	
Glen Froseth	✓		Lonny B. Winrich	✓	
Bette Grande	✓		Steven L. Zaiser	✓	
Patrick Hatlestad	✓				
Mark S. Owens		✓			
Roscoe Streyle	✓				
Wayne Trottier	✓				
Dave Weiler		✓			
Dwight Wrangham		✓			

Total (Yes) 10 No 4

Absent 0

Floor Assignment Rep. Kelsh

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

REPORT OF STANDING COMMITTEE

HB 1294: Finance and Taxation Committee (Rep. Belter, Chairman) recommends **DO NOT PASS** (10 YEAS, 4 NAYS, 0 ABSENT AND NOT VOTING). HB 1294 was placed on the Eleventh order on the calendar.

2011 TESTIMONY

HB 1294

Testimony #1
1a-f

TESTIMONY

To the
North Dakota House of Representatives
Finance & Taxation Committee
Representative Wesley Belter, Chair
Wednesday, February 2, 2011 9:15 AM

RE: OPPOSITION TO HB 1294 REGARDING HOME RULE POWERS

SUBMITTED BY: Darcie Huwe, Finance Director/Auditor - City of Wahpeton
Penny Nostdahl, City Auditor - Bottineau
Sherry Morris; City Auditor - Harwood

House Bill 1294 proposes amending the North Dakota Century Code Section 40-05.1-05 to prohibit home rule cities from exercising local administration on matters pertaining to special assessments, property tax assessments, levy limitations, exemptions, credits, definitions, administration or enforcement. As city auditors we strongly oppose this amendment for the following reasons:

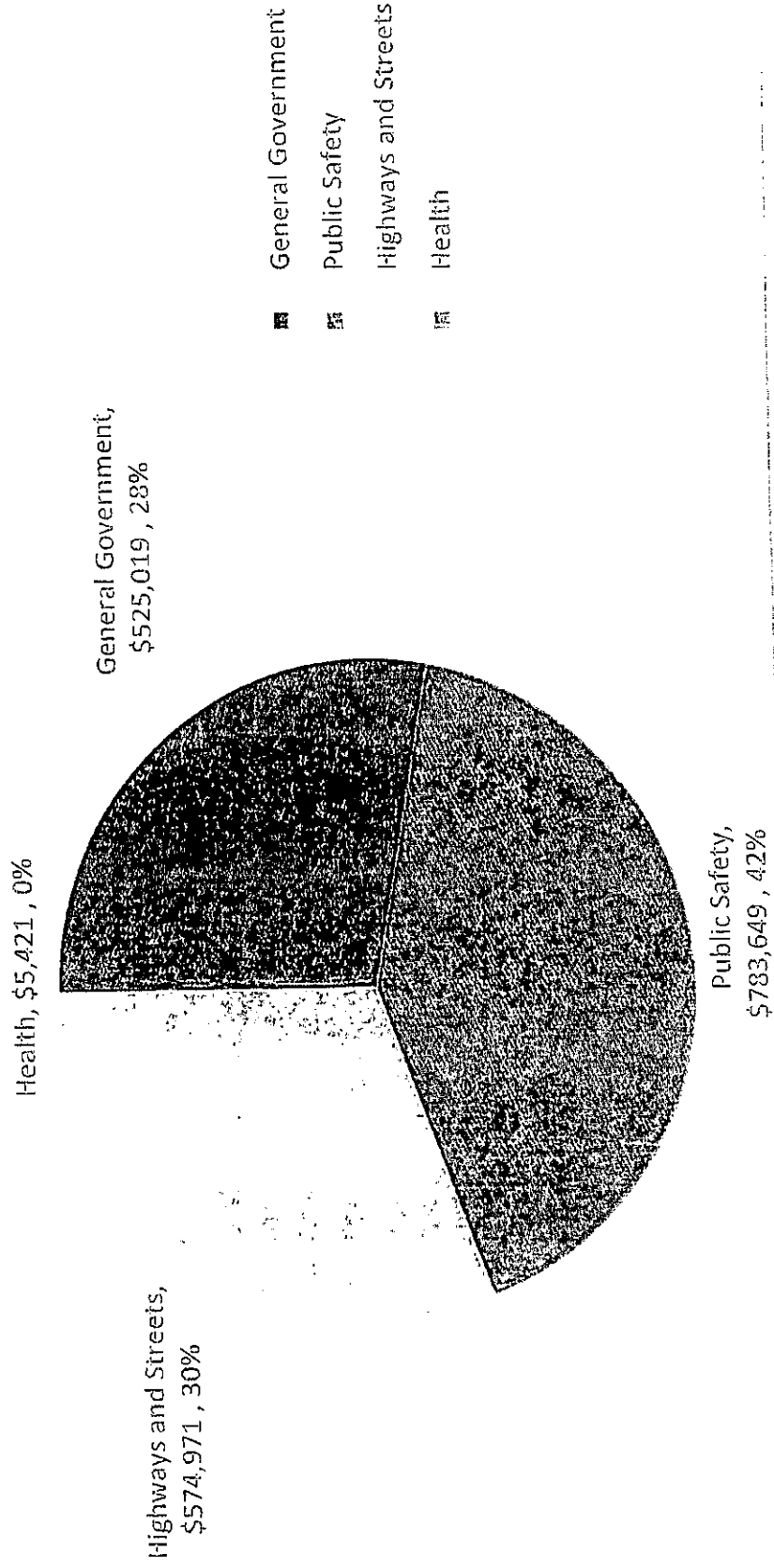
1. **Home rule powers are established, voted upon and exercised by the citizens of our communities.** The most accessible level of government is local government, the ability to control local financial matters is essential to being fiscally responsible, transparent and accountable for resources.
2. **The currently prescribed mill levy limitations identify a predefined taxing capacity.** Further removing this element from home rule powers unduly limits the abilities of cities to plan, fund and deliver essential services and infrastructure as deemed best by and for each individual city. Tax levy capacity is a key component to cities' credit analysis and ability to secure financing for major projects. If cities lose the ability to control local financing they will become more dependent on outside (state) sources.
3. **Special assessments and exemptions are powerful local development financing tools.** Funding development through special assessments or incenting specific growth with a tax exemption can mean the difference between adding new jobs to our communities or losing existing ones.

Proposed city ordinances are drafted within the limitations of the publicly enacted Home Rule Charter.

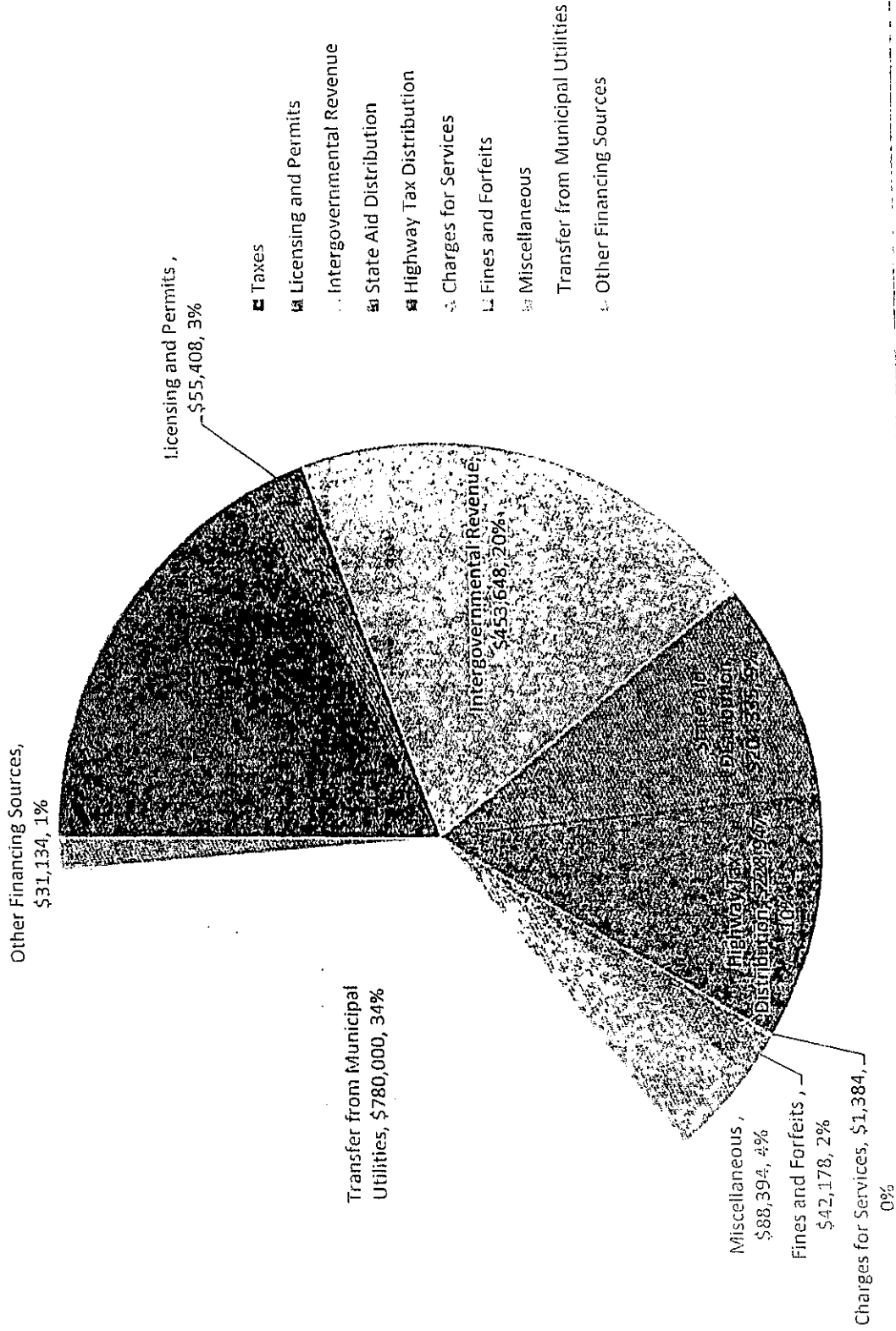
Stringent property tax levy limitations are currently in place – even for Home Rule cities.

Local officials meet not less than once per month and often times, six or more times per month to address the needs of their citizens, if local citizens desire greater fiscal constraint or accountability it may be accomplished in a phone call to a city councilmember, a visit to a council member's home, a vote in a city election, initiation of an ordinance, or campaign for local office.

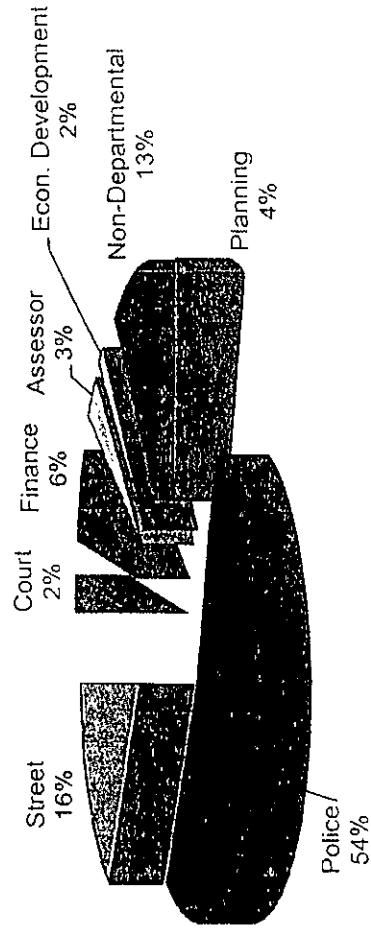
City of Grafton 2010 General Fund Expenditures



City of Grafton 2010 General Fund Revenues

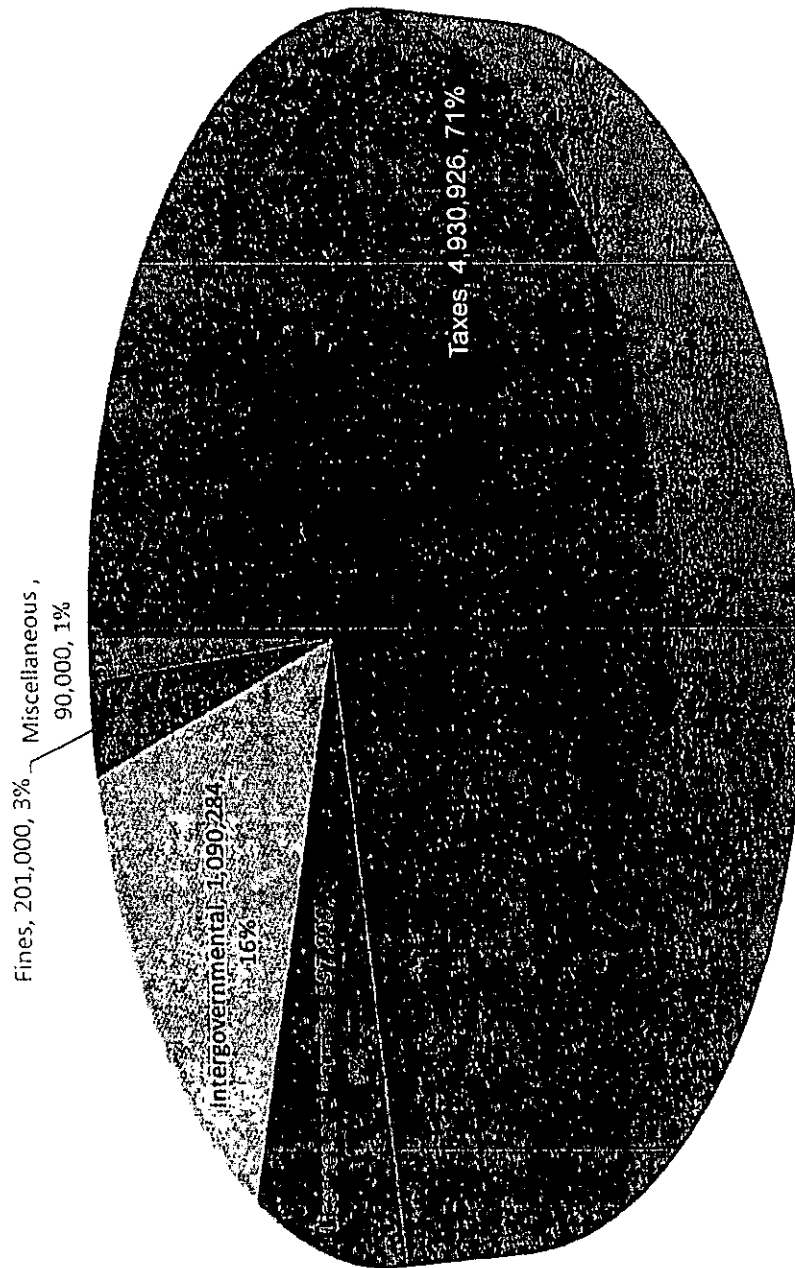


City of West Fargo
General Fund Expenditures
for 2010



<input checked="" type="checkbox"/>	Court
<input checked="" type="checkbox"/>	Finance
<input type="checkbox"/>	Assessor
<input type="checkbox"/>	Econ. Development
<input checked="" type="checkbox"/>	Non-Departmental
<input checked="" type="checkbox"/>	Planning
<input checked="" type="checkbox"/>	Police
<input type="checkbox"/>	Street

City of West Fargo General Fund Revenues For year 2011



- Taxes
- Licenses and Permits
- Intergovernmental
- Fines
- Miscellaneous

2010 TAXABLE VALUATION AND TAX LEVIES IN NORTH DAKOTA CITIES

January, 2011

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Cities levying 200 mills+	5	3	3	3	2
Cities levying 150-199 mills	19	20	19	15	15
Cities levying 100-149 mills	64	66	73	79	84
Cities levying 90-99 mills	23	23	23	27	29
Cities levying 80-89 mills	27	31	38	29	27
Cities levying 70-79 mills	39	48	34	32	34
Cities levying 60-69 mills	38	29	37	35	31
Cities levying 50-59 mills	31	30	29	31	36
Cities levying 40-49 mills	47	48	42	47	37
Cities levying 30-39 mills	37	34	30	29	36
Cities levying 20-29 mills	5	5	6	6	4
Cities levying 10-19 mills	3	3	5	5	4
Cities levying under 10 mills	6	5	6	5	5
Cities with no levy	13	12	12	14	13
Total number of Cities	<u>357</u>	<u>357</u>	<u>357</u>	<u>357</u>	<u>357</u>

	<u>High</u>	<u>Average</u>	<u>Low</u>
County Levy	152.31	105.95	38.23
School Levy	229.24	122.74	25.89
City Levy	364.21	75.70	none
Park District	65.83	11.17	none



NORTH DAKOTA LEAGUE OF CITIES
410 E. FRONT AVE.
BISMARCK, NORTH DAKOTA 58504
www.ndlc.org

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
ADAMS CO.	\$ 8,040,690						
Bucyrus	\$ 25,757	150.87	132.68	-	-	9.25	292.80
Haynes	\$ 19,482	150.87	132.68	77.37	-	5.00	365.92
Hettinger	\$ 1,668,744	150.87	132.68	59.52	33.26	5.00	381.33
Reeder	\$ 180,085	150.87	106.66	78.04	14.60	9.25	359.42
BARNES CO.	\$ 53,802,354						
Dazey	\$ 56,560	109.60	115.09	38.00	-	5.00	267.69
Fingal	\$ 76,837	109.60	100.00	71.82	9.76	4.90	296.08
Kathryn	\$ 59,423	108.60	144.69	47.58	4.50	4.00	309.37
Leal	\$ 73,602	109.60	115.09	38.00	-	5.00	267.69
Litchville	\$ 167,043	108.60	104.14	43.33	5.86	-	261.93
Nome	\$ 32,707	108.60	145.90	64.10	4.15	4.13	326.88
Oriska	\$ 124,275	109.60	100.00	42.02	-	-	251.62
Pillsbury	\$ 40,243	108.60	115.72	59.33	-	5.49	289.14
Rogers	\$ 361,095	109.60	115.09	42.98	-	-	267.67
Sanborn	\$ 227,698	109.60	115.09	72.46	4.00	10.00	311.15
Sibley	\$ 152,802	109.60	115.09	38.00	-	-	262.69
Tower City**	\$ 26,134	109.60	100.00	43.31	15.10	-	268.01
Valley City	\$ 11,580,782	104.60	144.69	97.00	40.35	-	386.64
Wimbledon	\$ 323,532	105.60	115.09	82.53	-	5.13	308.35
BENSON CO.	\$ 17,187,665						
Brinsmade	\$ 16,028	122.53	97.21	-	-	-	219.74
Esmond	\$ 121,504	122.53	120.00	72.47	7.46	3.15	325.61
Knox	\$ 39,394	122.53	141.97	41.10	-	5.00	310.60
Leeds	\$ 542,524	121.53	97.21	84.22	13.03	5.00	320.99
Maddock	\$ 555,508	121.53	120.00	79.93	20.16	2.30	343.92
Minnewaukan	\$ 278,915	122.53	114.42	74.78	13.28	-	325.01
Oberon	\$ 97,563	122.53	137.33	58.31	7.20	-	325.37
Warwick	\$ 39,158	122.53	84.92	132.27	-	5.80	345.52
York	\$ 54,699	122.53	97.21	60.44	5.66	5.00	290.84
BILLINGS CO.	\$ 6,763,596						
Medora	\$ 858,867	66.58	29.57	40.39	-	-	136.54
BOTTINEAU CO.	\$ 36,714,660						
Antler	\$ 30,467	102.57	115.03	91.45	-	8.95	318.00
Bottineau	\$ 4,129,395	102.57	84.04	112.00	46.90	6.31	351.82
Gardena	\$ 21,336	102.57	84.04	-	-	14.32	200.93
Kramer	\$ 69,157	102.57	92.50	82.42	-	12.81	290.30
Landa	\$ 23,043	102.57	125.88	58.48	-	15.81	302.74
Lansford	\$ 389,949	102.57	115.03	35.12	3.46	8.91	285.09
Maxbass	\$ 47,240	102.57	92.50	40.00	-	15.72	250.79
Newburg	\$ 220,967	102.57	92.50	45.26	-	15.21	255.54
Overly	\$ 49,974	102.57	84.04	-	-	10.66	197.27
Souris	\$ 62,927	102.57	84.04	111.41	4.00	16.60	318.62
Westhope	\$ 453,057	102.57	125.88	77.73	19.00	13.21	338.39
Willow City	\$ 158,323	102.57	123.55	129.82	4.00	9.66	369.60
BOWMAN CO.	\$ 15,972,111						
Bowman	\$ 3,048,069	64.19	119.13	83.19	36.72	-	303.23
Gascoyne	\$ 34,035	64.19	106.66	35.26	-	3.22	209.33
Rhame	\$ 241,777	64.19	119.13	52.00	35.00	5.00	275.32
Scranton	\$ 819,776	64.19	106.66	57.58	13.42	3.22	245.07

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
BURKE CO.	\$10,802,192						
Bowbells	657,666	80.51	111.41	68.49	11.35	4.96	276.72
Columbus	94,623	80.51	103.65	77.89	36.06	5.00	303.11
Flaxton	60,813	80.51	103.65	79.09	-	5.00	268.25
Larson	dissolved, 6/2003						
Lignite	194,771	80.51	103.65	47.70	9.80	10.00	251.66
Portal	176,897	80.51	103.65	56.90	1.41	5.00	247.47
Powers Lake	313,343	80.51	103.70	22.81	17.89	5.00	229.91
BURLEIGH CO.	\$ 267,906,436						
Bismarck	\$ 199,968,720	55.55	142.18	80.68	39.82	-	318.23
Lincoln	\$ 4,894,386	61.17	142.18	59.95	8.23	13.67	285.20
Regan	\$ 32,291	62.17	117.27	84.58	-	13.70	277.72
Wilton**	\$ 241,290	61.17	117.27	56.61	8.27	13.70	257.02
Wing	\$ 111,562	62.17	115.01	99.48	-	5.00	281.66
CASS CO.	\$ 481,032,464						
Alice	\$ 63,762	65.00	145.90	64.00	-	16.25	291.15
Amenia	\$ 309,625	65.00	142.56	38.00	-	11.25	256.81
Argusville	\$ 434,974	65.00	141.99	38.29	14.72	17.72	277.72
Arthur	\$ 547,485	65.00	141.99	54.15	9.00	15.87	286.01
Ayr	\$ 66,831	65.00	114.48	37.41	-	15.61	232.50
Brianwood	\$ 388,931	65.00	221.59	40.23	12.79	15.78	355.39
Buffalo	\$ 421,414	65.00	100.00	107.49	13.29	23.90	309.68
Casselton	\$ 5,389,562	65.00	142.56	78.03	25.65	10.90	322.14
Davenport	\$ 457,007	65.00	191.29	35.32	6.22	18.65	316.48
Enderlin**	\$ 2,974	65.00	145.90	206.08	20.39	16.80	454.17
Fargo	\$ 323,459,156	65.00	221.59	58.25	31.39	8.90	385.13
Frontier	\$ 800,713	65.00	221.59	12.49	-	16.13	315.21
Gardner	\$ 180,674	65.00	141.99	38.00	11.41	15.90	272.30
Grandin**	\$ 404,022	65.00	141.99	44.13	3.55	15.90	270.57
Harwood	\$ 1,822,280	65.00	170.64	74.68	12.15	10.90	333.37
Horace	\$ 7,865,377	65.00	170.64	34.91	8.00	15.78	294.33
Hunter	\$ 620,605	65.00	141.99	98.67	6.45	15.90	328.01
Kindred	\$ 1,552,382	65.00	191.29	64.41	18.44	15.90	355.04
Leonard	\$ 357,475	65.00	191.29	26.09	3.50	23.90	309.78
Mapleton	\$ 1,939,627	65.00	149.71	72.19	12.34	10.90	310.14
North River	\$ 191,615	65.00	221.59	42.57	-	11.25	340.41
Oxbow	\$ 1,450,337	65.00	191.29	42.53	8.15	15.78	322.75
Page	\$ 282,772	65.00	114.48	70.14	11.19	15.26	276.07
Prairie Rose	\$ 180,472	65.00	221.59	22.52	-	16.13	325.24
Relle's Acres	\$ 1,688,774	65.00	170.64	50.12	-	11.25	297.01
Tower City**	\$ 408,905	65.00	100.00	43.31	15.10	12.79	236.20
West Fargo	\$ 73,950,942	65.00	170.64	91.59	32.55	10.90	370.68
CAVALIER CO.	\$ 29,993,061						
Alsen	\$ 466,717	134.15	118.44	38.00	-	5.00	295.59
Calio	\$ 136,036	134.15	118.44	38.00	-	5.00	295.59
Calvin	\$ 47,202	134.15	118.44	71.00	-	6.00	329.59
Hannah	\$ 30,573	134.15	63.00	72.00	-	3.00	272.15
Hove Mobile Park	dissolved, 7/2002						
Langdon	\$ 2,717,477	134.15	63.00	121.90	23.63	-	342.68
Loma	\$ 378,376	134.15	63.00	8.25	-	2.00	207.40
Milton	\$ 282,662	134.15	63.00	38.00	4.71	-	239.86
Munich	\$ 256,268	134.15	118.44	56.00	15.00	5.00	328.59
Nekoma	\$ 338,306	134.15	63.00	50.00	-	3.70	250.85
Osnabrock	\$ 178,231	134.15	63.00	60.00	-	2.00	259.15
Sarles**	\$ 53,668	134.15	101.15	78.70	8.88	5.00	327.88
Wales	\$ 33,329	134.15	63.00	83.28	8.84	5.00	294.27

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
DICKEY CO.	\$ 23,721,522						
Ellendale	\$ 1,363,656	128.16	144.79	157.84	51.17	3.98	485.94
Forbes	\$ 50,331	130.16	144.79	88.36	-	-	363.31
Fullerton	\$ 180,133	129.16	144.79	68.53	42.28	26.99	411.75
Ludden	\$ 37,622	130.16	130.00	43.25	-	2.27	305.68
Monango	\$ 24,182	130.16	144.79	157.29	-	3.98	436.22
Oakes	\$ 3,462,083	128.16	130.00	99.86	25.32	2.85	386.19
DIVIDE CO.	\$ 12,180,268						
Ambrose	\$ 36,223	94.86	84.09	43.00	-	7.79	229.74
Crosby	\$ 1,220,911	94.34	84.09	66.74	27.55	7.79	280.51
Fortuna	\$ 52,015	94.86	84.09	38.00	-	13.79	230.74
Noonan	\$ 102,755	94.86	84.09	75.92	18.72	7.79	281.38
DUNN CO.	\$ 15,255,247						
Dodge	\$ 64,316	86.62	131.96	42.70	-	10.00	271.28
Dunn Center	\$ 95,431	86.62	110.00	58.38	4.50	18.42	277.92
Halliday	\$ 180,040	86.62	110.00	97.50	5.28	10.00	309.40
Killdeer	\$ 861,354	86.62	110.00	118.76	35.32	18.42	369.12
EDDY CO.	\$ 7,477,292						
New Rockford	\$ 1,259,500	153.31	125.00	115.35	46.53	-	440.19
Sheyenne	\$ 147,997	153.31	125.00	171.70	41.21	-	491.22
EMMONS CO.	\$ 15,931,877						
Braddock	\$ 21,826	112.08	135.17	92.95	4.58	5.00	349.78
Hague	\$ 51,903	112.08	101.53	61.12	4.01	10.00	288.74
Hazellton	\$ 246,437	112.08	135.17	208.97	4.00	5.00	465.22
Linton	\$ 1,221,149	112.08	97.82	120.19	22.78	5.00	357.87
Strasburg	\$ 454,685	112.08	101.53	119.12	11.39	4.63	348.75
FOSTER CO.	\$ 14,833,218						
Carrington	\$ 3,301,202	110.88	121.35	130.58	28.88	-	391.69
Glenfield	\$ 75,112	111.88	118.29	68.20	-	3.00	301.37
Grace City	\$ 103,294	111.88	118.29	65.16	20.00	-	315.33
McHenry	\$ 35,741	111.88	118.29	147.09	-	-	377.26
GOLDEN VALLEY	\$ 6,843,923						
Beach	\$ 1,294,734	99.88	100.00	85.20	24.86	-	309.94
Golva	\$ 74,490	99.88	100.44	59.74	7.13	10.50	277.69
Sentinel Butte	\$ 62,597	99.88	100.00	30.14	2.62	7.81	240.45
GRAND FORKS	\$ 193,481,293						
Emerado	\$ 411,527	122.51	229.24	64.54	9.18	-	425.47
Gilby	\$ 272,664	126.49	134.83	2.48	-	5.00	268.80
Grand Forks	\$ 145,045,875	119.83	139.35	107.77	37.88	-	404.83
Inkster	\$ 53,229	126.49	134.83	44.54	-	5.00	310.86
Larimore	\$ 1,603,873	122.51	138.75	154.54	21.60	-	437.40
Manvel	\$ 723,829	126.49	130.27	32.55	8.90	5.00	303.21
Niagara	\$ 68,735	126.49	102.34	61.03	-	5.00	294.86
Northwood	\$ 1,532,047	122.51	157.00	88.64	38.92	5.00	412.07
Reynolds**	\$ 205,561	126.49	131.52	41.26	4.20	4.88	308.35
Thompson	\$ 2,464,380	126.49	118.69	45.19	8.63	5.00	304.00
GRANT CO.	\$ 9,983,705						
Carson	\$ 228,210	137.26	117.94	147.16	35.00	5.18	442.54
Elgin	\$ 543,692	137.26	130.00	141.76	35.00	5.99	450.01
Leith	\$ 17,049	137.26	117.94	-	-	5.18	260.38
New Leipzig	\$ 220,316	137.26	130.00	114.95	6.22	5.00	393.43

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
GRIGGS CO.	\$ 11,946,118						
Binford	\$ 129,745	134.07	118.29	72.18	6.17	7.00	337.71
Cooperstown	\$ 1,554,046	134.07	162.91	131.93	18.66	-	447.57
Hannaford	\$ 105,978	134.07	162.91	67.42	9.44	4.00	377.84
HETTINGER CO.	\$ 10,790,612						
Mott	\$ 633,917	129.55	118.00	157.02	53.97	4.57	463.11
New England	\$ 477,712	129.55	120.00	171.10	50.41	-	471.06
Regent	\$ 188,811	129.55	118.00	119.72	25.19	5.00	397.46
KIDDER CO.	\$ 12,303,013						
Dawson	\$ 83,416	113.24	110.00	39.52	4.00	4.00	270.76
Pettibone	\$ 46,326	113.24	110.00	44.42	-	5.00	272.66
Robinson	\$ 54,906	113.24	95.00	80.01	-	3.00	291.25
Steele	\$ 1,015,616	113.24	110.00	54.44	35.00	21.82	334.50
Tappen	\$ 182,289	113.24	110.00	53.07	-	22.50	298.81
Tuttle	\$ 87,751	113.24	110.00	85.60	-	5.00	313.84
LAMOURE CO.	\$ 21,777,451						
Berlin	\$ 68,133	110.16	144.56	43.20	-	-	297.92
Dickey	\$ 28,744	109.16	104.14	48.49	6.11	-	267.90
Edgeley	\$ 802,338	107.16	144.56	128.19	24.34	-	404.25
Jud	\$ 58,419	109.16	114.30	79.84	15.30	5.00	323.60
Kulm	\$ 538,970	107.16	114.30	142.97	23.01	-	387.44
LaMoure	\$ 1,044,140	107.16	124.74	158.90	30.48	-	421.28
Marion	\$ 177,169	109.16	104.14	100.44	9.03	-	322.77
Verona	\$ 62,837	110.16	124.74	155.70	-	-	390.60
LOGAN CO.	\$ 8,588,063						
Fredonia	\$ 73,090	125.10	114.30	92.85	-	3.74	335.99
Gackle	\$ 303,066	125.10	102.97	126.15	21.00	5.65	380.87
Lehr**	\$ 27,986	125.10	114.89	70.67	-	-	310.66
Napoleon	\$ 1,016,823	125.10	114.61	114.93	23.17	4.84	382.65
MCHENRY CO.	\$ 26,266,546						
Anamoose	\$ 267,779	80.83	120.87	47.93	11.66	12.89	274.18
Balfour	\$ 29,260	80.83	112.34	38.00	-	7.44	238.61
Bantry	\$ 8,523	80.83	123.55	-	-	8.19	212.57
Bergen	\$ 31,184	80.83	149.63	38.00	-	7.75	276.21
Deering	\$ 103,448	80.83	120.74	35.49	-	8.19	245.25
Drake	\$ 301,388	80.83	112.34	66.68	7.88	4.11	271.84
Granville	\$ 225,915	80.83	123.55	76.56	-	6.21	287.15
Karlsruhe	\$ 104,742	80.83	149.63	45.93	-	17.11	293.50
Kief	\$ 23,450	80.83	112.34	41.18	-	7.44	241.79
Towner	\$ 510,164	80.83	123.55	106.26	-	3.19	313.83
Upham	\$ 107,204	80.83	123.55	80.32	-	8.19	292.89
Velva	\$ 1,701,588	80.83	149.63	98.46	30.97	4.11	364.00
Voltaire	\$ 154,268	80.83	149.63	38.00	-	7.75	276.21
MCINTOSH CO.	\$ 11,578,689						
Ashley	\$ 858,650	130.35	114.98	106.50	28.73	-	380.56
Lehr**	\$ 124,025	135.35	114.89	70.67	-	-	320.91
Venturia	\$ 20,491	135.35	114.98	43.55	-	-	293.88
Wishek	\$ 1,042,771	130.35	114.89	97.82	29.23	5.80	378.09
Zeeland	\$ 113,418	135.35	111.63	127.22	-	3.33	377.53

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
MCKENZIE CO.	\$ 21,509,930						
Alexander	\$ 181,041	39.23	113.43	73.78	7.25	7.50	241.19
Arnegard	\$ 94,898	39.23	100.76	30.00	-	7.50	177.49
Rawson	dissolved, 1/2002						
Watford City	\$ 2,172,820	39.23	100.76	99.17	45.28	2.50	286.94
MCLEAN CO.	\$ 37,863,132						
Benedict	\$ 72,314	69.91	93.64	-	-	8.57	172.12
Butte	\$ 61,900	69.91	149.63	-	-	14.71	234.25
Coleharbor	\$ 67,375	69.91	127.01	1.48	-	16.02	214.42
Garrison	\$ 2,221,339	69.91	114.64	67.77	20.57	4.53	277.42
Max	\$ 376,373	69.91	93.64	68.96	10.59	8.39	251.49
Mercer	\$ 72,821	69.91	120.00	38.00	-	15.04	242.95
Riverdale	\$ 797,960	69.91	127.01	69.80	16.17	1.71	284.60
Ruso	\$ 5,807	69.91	149.63	-	-	14.71	234.25
Turtle Lake	\$ 677,961	69.91	120.00	49.38	14.89	12.68	266.86
Underwood	\$ 1,197,491	69.91	127.01	83.11	20.09	16.02	316.14
Washburn	\$ 2,953,313	69.91	82.50	71.45	23.37	6.71	253.94
Wilton**	\$ 1,019,698	69.91	117.27	56.61	8.27	15.41	267.47
MERCER CO.	\$ 21,239,515						
Beulah	\$ 4,900,507	95.67	142.85	76.01	30.44	-	344.97
Golden Valley	\$ 150,837	99.67	132.01	72.38	-	-	304.06
Hazen	\$ 3,406,888	99.67	139.08	97.33	21.89	-	357.97
Pick City	\$ 239,437	99.67	127.01	72.67	-	-	299.35
Stanton	\$ 316,843	99.67	119.99	118.98	16.07	-	354.71
Zap	\$ 159,407	99.67	142.85	81.60	25.86	-	349.98
MORTON CO.	\$ 79,544,521						
Almont	\$ 81,119	123.31	133.38	69.72	-	14.43	340.84
Flasher	\$ 214,151	121.31	120.00	140.84	22.64	9.00	413.79
Glen Ullin	\$ 747,234	121.31	100.00	112.30	3.66	9.00	346.27
Hebron	\$ 737,487	121.31	116.98	124.54	48.11	9.52	420.46
Mandan	\$ 42,903,878	113.31	155.69	97.98	37.90	4.50	409.38
New Salem	\$ 1,383,163	123.31	133.38	65.74	32.96	8.24	363.63
MOUNTRAIL CO.	\$ 35,874,867						
New Town	\$ 2,093,672	68.60	126.57	116.00	4.61	1.72	317.50
Palermo	\$ 80,378	72.13	128.50	3.98	-	2.43	207.04
Parshall	\$ 772,758	69.63	100.00	103.58	15.16	9.37	297.74
Plaza	\$ 233,828	69.63	105.38	38.46	3.42	4.30	221.19
Ross	\$ 116,875	72.13	128.50	38.00	-	2.43	241.06
Stanley	\$ 2,534,225	68.60	128.50	81.92	16.41	0.70	296.13
White Earth	\$ 66,593	72.13	83.68	38.00	-	0.70	194.51
NELSON CO.	\$ 16,463,858						
Aneta	\$ 200,674	146.14	102.34	73.63	9.27	4.44	335.82
Lakota	\$ 627,382	146.14	116.86	161.94	25.07	7.54	457.55
McVie	\$ 345,147	146.14	102.34	190.67	33.77	9.91	482.83
Michigan	\$ 259,242	146.14	102.34	86.65	17.25	12.49	364.87
Pekin	\$ 53,884	146.14	102.34	67.16	-	10.00	325.64
Petersburg	\$ 167,094	142.14	102.34	69.53	7.69	6.67	328.37
Tolna	\$ 144,090	146.14	102.34	68.09	5.89	5.00	327.46
OLIVER CO.	\$ 8,484,029						
Center	\$ 858,513	120.12	119.09	48.29	5.64	5.00	298.14

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
PEMBINA CO.	\$ 39,564,123						
Bathgate	\$ 31,152	101.26	130.00	49.25	-	-	280.51
Canton (Hensel)	\$ 57,341	101.26	118.00	43.29	-	-	262.55
Cavalier	\$ 2,245,773	98.26	118.00	75.92	8.01	3.00	303.19
Crystal	\$ 199,492	101.26	137.00	61.00	8.87	5.00	313.13
Drayton	\$ 1,038,153	99.26	150.69	78.24	17.24	-	345.43
Hamilton	\$ 56,488	101.26	118.00	42.99	-	-	262.25
Mountain	\$ 39,916	101.26	137.00	54.43	-	5.00	297.69
Neché	\$ 385,693	101.26	130.00	34.23	25.71	5.00	296.20
Pembina	\$ 1,068,448	99.26	130.00	106.25	-	6.00	341.51
St. Thomas	\$ 411,341	99.26	140.31	57.15	4.38	4.35	305.45
Walhalla	\$ 1,399,542	99.26	130.00	97.89	28.22	-	355.37
PIERCE CO.	\$ 17,660,940						
Balta	\$ 33,057	99.94	141.97	-	-	-	241.91
Rugby	\$ 43,330,583	99.94	141.97	113.84	19.38	-	375.13
Wolford	\$ 24,314	99.94	160.00	40.14	-	-	300.08
RAMSEY CO.	\$ 32,286,234						
Brocket	\$ 35,658	141.69	116.86	-	-	0.88	259.43
Churchs Ferry	\$ 24,979	141.69	97.21	50.00	-	-	288.90
Crary	\$ 107,107	141.69	133.37	19.51	-	-	294.57
Devils Lake	\$ 11,023,941	131.69	133.37	120.08	54.58	-	439.72
Edmore	\$ 198,132	141.35	114.52	101.61	13.18	-	370.66
Hampden	\$ 58,251	141.69	102.14	81.13	-	-	324.96
Lawton	\$ 34,815	141.69	114.52	122.16	-	-	378.37
Starkweather	\$ 51,178	141.69	102.14	29.67	-	-	273.50
RANSOM CO.	\$ 22,055,950						
Elliott	\$ 28,559	97.62	136.72	56.97	-	5.00	296.31
Enderlin**	\$ 1,789,973	97.62	145.90	206.08	20.39	5.90	475.89
Fort Ransom	\$ 177,860	97.62	89.99	38.00	-	4.10	229.71
Lisbon	\$ 2,992,624	97.62	136.72	208.94	18.86	-	462.14
Sheldon	\$ 125,150	97.62	145.90	50.35	-	5.90	299.77
RENVILLE CO.	\$ 13,013,142						
Glenburn	\$ 397,734	81.37	114.10	81.08	8.64	4.26	289.45
Grano	\$ 7,755	83.31	115.03	46.50	-	-	244.84
Loraine	\$ 20,701	83.31	115.03	38.00	-	3.00	239.34
Mohall	\$ 830,546	81.37	115.03	161.82	32.92	3.00	394.14
Sherwood	\$ 182,408	77.94	115.03	94.42	10.98	-	298.37
Tolley	\$ 62,839	83.31	115.03	55.20	-	4.58	258.12
RICHLAND CO.	\$ 57,209,240						
Abercrombie	\$ 380,521	138.00	159.31	39.88	4.00	8.00	349.19
Barney	\$ 84,960	138.00	115.41	45.38	4.32	6.56	309.67
Christine	\$ 303,294	138.00	159.31	38.00	3.47	13.00	351.78
Colfax	\$ 287,788	138.00	159.31	38.13	4.00	8.32	347.76
Dwight	\$ 121,998	138.00	133.85	52.31	10.68	13.00	347.84
Fairmount	\$ 365,970	138.00	132.00	106.53	9.45	6.91	392.89
Great Bend	\$ 82,940	138.00	133.85	32.56	42.93	15.66	363.00
Hankinson	\$ 1,203,168	138.00	166.95	104.08	13.23	15.00	437.26
Lidgerwood	\$ 697,232	138.00	154.61	105.00	15.00	23.00	435.61
Mantador	\$ 94,320	138.00	166.95	40.29	4.49	10.00	359.73
Mooreton	\$ 277,250	138.00	133.85	38.57	4.06	5.00	319.48
Wahpeton	\$ 13,793,741	133.40	133.85	126.22	37.09	-	430.56
Walcott	\$ 351,727	138.00	191.29	41.20	4.00	8.32	382.81
Wyndmere	\$ 627,941	138.00	115.41	66.78	6.62	8.45	335.26

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
ROLETTE CO.	\$ 11,410,005						
Dunselth	\$ 376,779	132.74	115.56	101.73	5.80	-	355.83
Mylo	\$ 20,200	133.74	138.00	22.77	-	-	294.51
Rolette	\$ 480,641	131.34	138.00	119.17	18.42	-	406.93
Rolla	\$ 1,653,963	131.34	174.11	178.85	18.24	-	502.54
St. John	\$ 152,518	133.74	103.99	99.65	5.00	-	342.38
SARGENT CO.	\$ 20,148,286						
Cayuga	\$ 46,420	123.70	138.73	68.42	6.65	11.66	349.16
Cogswell	\$ 73,596	123.70	138.73	108.42	-	2.36	373.21
Forman	\$ 703,771	121.70	138.73	100.51	23.28	5.99	390.21
Gwinner	\$ 1,184,936	122.87	127.78	122.20	28.49	5.02	406.36
Havana	\$ 77,648	123.70	138.73	68.04	-	5.00	335.47
Milnor	\$ 769,871	120.87	137.27	171.09	28.03	14.21	471.47
Rutland	\$ 157,335	123.70	138.73	92.94	9.84	11.66	376.87
SHERIDAN CO.	\$ 7,468,005						
Goodrich	\$ 109,429	104.58	120.64	76.92	9.02	1.32	312.48
Marlin	\$ 101,323	104.58	119.61	52.37	-	3.39	279.95
McClusky	\$ 419,006	104.58	119.46	69.94	30.71	7.94	332.63
SIOUX CO.	\$ 2,517,569						
Fort Yates	\$ 58,306	137.29	109.69	67.76	-	-	314.74
Selfridge	\$ 94,837	137.29	109.08	84.58	-	9.51	340.46
Solen	\$ 28,927	137.29	110.00	88.76	-	10.30	346.35
SLOPE CO.	\$ 5,885,602						
Amidon	\$ 24,872	46.94	25.89	-	-	5.94	78.77
Marmarth	\$ 100,498	46.94	43.93	38.00	3.73	7.89	140.49
STARK CO.	\$ 66,717,026						
Belfield	\$ 926,373	106.95	132.76	77.91	19.38	-	337.00
Dickinson	\$ 41,765,954	98.45	122.22	91.36	27.06	13.00	352.09
Gladstone	\$ 222,942	107.08	122.22	81.06	7.88	10.00	328.24
Richardton	\$ 800,476	107.08	125.00	66.95	9.00	10.00	318.03
South Heart	\$ 490,081	106.95	106.75	77.53	9.00	5.00	305.23
Taylor	\$ 155,794	107.08	125.00	71.50	4.28	10.00	317.86
STEELE CO.	\$ 19,328,517						
Finley	\$ 782,970	107.69	118.13	113.11	43.43	5.00	387.36
Hope	\$ 311,743	107.69	115.72	149.31	25.87	5.49	404.08
Luverne	\$ 51,668	108.69	115.72	57.25	-	5.49	287.15
Sharon	\$ 81,707	108.69	118.13	152.68	-	-	379.50
STUTSMAN CO.	\$ 63,329,007						
Buchanan	\$ 110,180	115.51	116.00	43.75	-	5.00	280.26
Cleveland	\$ 138,431	115.51	135.00	49.41	-	5.00	304.92
Courtenay	\$ 78,679	115.51	115.09	104.47	-	3.88	338.95
Jamestown	\$ 27,688,186	110.51	161.46	131.20	44.21	-	447.38
Kensal	\$ 203,984	114.23	120.00	48.99	4.82	5.00	293.04
Medina	\$ 303,311	114.23	135.00	106.97	10.66	6.47	373.33
Montpelier	\$ 55,167	115.51	125.00	72.18	-	-	312.69
Pingree	\$ 35,487	115.51	116.00	110.92	-	5.00	347.43
Splitwood Lake	\$ 383,684	115.51	115.09	38.78	-	5.00	274.38
Streeter	\$ 119,101	114.23	102.97	166.14	14.22	7.00	404.56
Woodworth	\$ 91,453	115.51	121.35	121.78	-	-	358.64

2010 Taxable Valuations

City	Taxable Valuation	State/County	School	City	Park	Other*	Total Levies
TOWNER CO.	\$ 14,174,470						
Bisbee	\$ 78,414	139.61	94.24	201.84	-	8.00	443.69
Cando	\$ 1,075,541	138.58	94.24	176.66	65.83	-	475.31
Egeland	\$ 28,392	139.61	94.24	158.44	-	5.12	397.41
Hansboro	\$ 9,746	141.18	174.11	123.13	-	10.00	448.42
Maza	dissoled, 6/2002						
Perth	\$ 10,777	139.61	94.24	364.21	-	8.00	606.06
Rock Lake	\$ 77,127	141.18	101.15	105.73	37.21	10.00	395.27
Sarles**	\$ 2,932	141.18	101.15	78.00	8.88	5.00	334.21
TRAILL CO.	\$ 31,860,564						
Buxton	\$ 525,460	143.66	131.52	57.80	15.00	4.48	352.46
Clifford	\$ 68,856	143.66	136.00	52.74	3.20	4.70	340.30
Galesburg	\$ 212,569	143.66	136.00	59.98	5.47	2.80	347.91
Grandin**	\$ 103,970	143.66	141.99	44.13	3.55	5.00	338.33
Halton	\$ 1,013,103	143.66	128.00	116.24	9.68	5.00	402.58
Hillsboro	\$ 2,334,025	143.32	141.00	69.79	17.69	-	371.80
Mayville	\$ 2,346,789	143.32	136.00	155.55	37.51	-	472.38
Portland	\$ 971,510	143.66	136.00	81.64	16.24	4.70	382.24
Reynolds**	\$ 400,656	143.66	131.52	41.26	4.20	4.88	325.52
WALSH CO.	\$ 38,555,629						
Adams	\$ 146,489	141.15	119.13	158.46	12.30	6.94	437.98
Ardoch	\$ 94,344	141.15	134.83	4.50	-	8.68	289.16
Conway	\$ 8,586	141.15	119.67	4.50	-	6.60	271.92
Edinburg	\$ 238,421	141.15	137.00	75.08	10.38	4.65	368.26
Fairdale	\$ 69,670	141.15	114.52	54.85	4.34	3.55	318.41
Fordville	\$ 252,587	141.15	119.67	64.59	5.26	6.60	337.27
Forest River	\$ 112,931	141.15	134.83	73.91	4.00	1.60	355.49
Grafton	\$ 5,467,646	141.15	163.56	111.39	45.68	1.60	463.38
Hoople	\$ 289,824	141.15	137.00	63.32	6.93	14.25	362.65
Lankin	\$ 124,299	141.15	119.67	88.57	10.18	1.60	361.17
Minto	\$ 665,327	141.15	117.36	103.29	21.35	8.68	391.83
Park River	\$ 1,670,330	141.15	160.66	91.16	29.04	1.60	423.61
Pisek	\$ 70,609	141.15	160.66	40.50	4.00	6.60	352.91
WARD CO.	\$ 183,953,530						
Berthold	\$ 959,334	75.61	105.38	44.19	1.65	1.86	228.69
Burlington	\$ 1,902,716	76.53	133.55	64.86	-	-	274.74
Carpio	\$ 266,998	75.61	105.38	38.35	2.27	4.28	225.89
Des Lacs	\$ 312,898	75.61	133.55	19.50	3.22	5.26	237.14
Donnybrook	\$ 91,134	75.61	107.38	45.15	4.70	-	232.84
Douglas	\$ 36,634	76.53	93.64	83.23	-	4.56	257.96
Kenmare	\$ 1,687,332	75.61	107.38	77.53	9.96	-	270.48
Makoti	\$ 181,504	75.61	105.38	42.02	5.60	8.92	237.53
Minot	\$ 118,672,297	72.66	129.75	107.33	29.83	-	339.57
Ryder	\$ 114,854	75.61	105.38	40.48	5.66	8.92	236.05
Sawyer	\$ 546,389	76.53	122.57	45.26	-	4.88	249.24
Surrey	\$ 1,989,958	75.61	120.74	39.21	15.35	3.20	254.11
WELLS CO.	\$ 21,544,001						
Bowdon	\$ 74,706	115.36	108.05	120.66	10.71	-	354.78
Cathay	\$ 31,488	115.36	121.35	82.43	-	10.64	329.78
Fessenden	\$ 580,157	115.36	108.05	95.07	31.20	9.40	359.08
Hamberg	\$ 27,222	115.36	108.05	66.86	-	9.40	299.67
Harvey	\$ 2,431,687	115.36	119.61	121.22	32.38	-	388.57
Hurdsfield	\$ 83,951	115.36	118.56	112.07	10.60	-	356.59
Sykeston	\$ 80,883	115.36	121.35	68.00	5.56	1.71	311.98

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CHAPTER 40-05.1 HOME RULE IN CITIES

40-05.1-00.1. Definitions. In this chapter, unless the context or subject matter otherwise requires:

1. "City officers" means the elected and appointed officers of the city and includes the governing body of the city and its members.
2. "Executive officer" means the chief officer in whom resides the power to execute the laws of the city.
3. "Governing body" means the body which performs the legislative functions of the city.

40-05.1-01. Enabling clause. Any city may frame, adopt, amend, or repeal home rule charters as provided in this chapter.

40-05.1-02. Methods of proposing home rule charter. The governing body of any city may on its own motion cause a home rule charter to be framed and submitted for adoption to the qualified electors of the city in the manner provided in this chapter, or such proposal may be made in a petition filed with the governing body and signed by not less than fifteen percent of the qualified electors of the city voting in the last city election.

40-05.1-03. Charter commission - Membership - Preparation and submission of charter - Compensation and expenses - Publication or distribution. Within sixty days after proceedings have been initiated for a home rule charter, the governing body of the city shall appoint a charter commission, composed of at least five members, to frame the charter, unless a petition proposing a charter pursuant to section 40-05.1-02 prescribes the composition of the commission or the manner by which the composition of the commission is to be determined. The chairman of the charter commission shall be designated by the governing body and shall be a charter commission member. Compensation and expenses of commission members shall be as determined by the governing body. The governing body may furnish the charter commission with office space, clerical help, legal and other assistance, and supplies, and may appropriate and pay for same out of its general funds. The charter commission shall hold at least one public hearing on the proposed charter, and may use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion of the proposed charter. The commission shall prepare and submit the charter within one year after appointment, unless the governing body allows additional time for submission of the charter. The proposed charter shall then be published once in the city's official newspaper as provided in section 40-01-09. However, cities with a population of one thousand or less may, in lieu of publishing the charter in a newspaper, distribute copies of the charter door-to-door and have them posted and available at prominent locations in the city. In the event a city does not publish the charter in a newspaper, it must still publish a notice of the election.

40-05.1-04. Submission of charter to electors. At least sixty days, but no more than two years, after submission of the charter to the governing body of the city, the proposed charter must be submitted to a vote of the qualified electors of the city at a regular or special city election, or at any statewide election that is held within that time, or at a special city election held concurrently with any statewide election. If the proposed charter has been submitted to a vote of the qualified electors of the city, the governing body of the city may call a special election to resubmit the proposed charter to a vote of the qualified electors of the city, and the special election must take place at least sixty days after the call for the special election. The governing body may amend the proposed charter prior to its resubmission to the electors.

40-05.1-05. Ratification by majority vote - Supersession of existing charter and state laws in conflict therewith - Filing of copies of new charter. If a majority of the qualified voters voting on the charter at the election vote in favor of the home rule charter, the charter is

ratified and is the organic law of the city, and extends to all its local and city matters. The charter and the ordinances made pursuant to the charter in such matters supersede within the territorial limits and other jurisdiction of the city any law of the state in conflict with the charter and ordinances and must be liberally construed for such purposes. One copy of the charter ratified and approved must be filed with the secretary of state and one with the auditor of the city to remain as a part of its permanent records. Thereupon the courts shall take judicial notice of the new charter.

40-05.1-05.1. Multicity home rule.

1. Two or more cities may draft and submit for adoption a multicity home rule charter to the electors of each city pursuant to this section. The other provisions of this chapter apply to a multicity home rule charter, except as otherwise provided by this section.
2. The process for drafting and submitting a multicity home rule charter may be initiated by:
 - a. Separate motions by the governing bodies of the participating cities;
 - b. The execution of a joint powers agreement between participating cities; or
 - c. A petition filed with each governing body of two or more cities and signed by ten percent or more of the total number of qualified electors of each city voting for governor at the most recent gubernatorial election.
3. Within sixty days after proceedings are initiated for a multicity home rule charter, the boards of governing bodies shall enter into a joint powers agreement specifying the procedure for framing the charter, which may include the establishment of a single cooperative charter commission with membership representing each city. As an alternative, the governing bodies in each affected city may establish a separate charter commission pursuant to section 40-05.1-03 to frame the charter in cooperative study with the charter commission of any other affected city. The charter commissions must submit a single joint report and proposed charter.
4. The charter commission, during its deliberation, may hold public hearings and community forums and use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion on the subject of the proposed multicity home rule charter, and may report periodically to the affected governing bodies on their progress. In preparing the charter, the charter commission may:
 - a. Include any of the available powers enumerated in section 40-05.1-06;
 - b. Provide for adjustment of existing bonded indebtedness and other obligations in a manner which will provide for a fair and equitable burden of taxation for debt service;
 - c. Provide for the transfer or other disposition of property and other rights, claims, assets, and franchises of the cities;
 - d. Provide for the reorganization, abolition, or adjustment of boundaries of any existing boards, commissions, agencies, and special districts of the city governments, including city park districts;
 - e. Include provisions for transition in implementing the charter, including elements that consider the reasonable expectations of current officeholders or personnel such as delayed effective dates for implementation at the end of a current term or a future term, upon the occurrence of a vacancy, or on a date certain;

- f. Include provision for the limited application or temporary implementation of the charter, including provisions that permit implementation on an experimental or pilot basis such as the expiration of the charter on a date certain in the future, required reapproval of the charter by the electors at a future date, or a phased-in implementation of various aspects of the charter; and
 - g. Include other provisions that the charter commission elects to include and which are consistent with state law.
5. The proposed charter or accurate summary of the charter must be published in the official newspaper of each affected city, at the expense of each city, at least once during two different weeks within the thirty-day period immediately preceding the date of election. However, a city with a population of one thousand or less may, instead of publishing the charter in a newspaper, distribute copies of the charter door-to-door and have them posted and available at prominent locations in the city.
 6. If a majority of the qualified electors voting in each city on the charter vote in favor of the multicity home rule charter, it is ratified and becomes the organic law of the cities on the first day of January following the election or other effective date specified in the charter.
 7. The amendment or repeal of a multicity home rule charter may proceed pursuant to the amendment and repeal provisions of section 40-05.1-07 on a multicity basis. A majority vote of the qualified electors voting in each city in the election is required to adopt any amendment of a multicity charter. A majority vote of the qualified electors of only one or more participating cities is required to repeal a multicity charter.

40-05.1-06. Powers. From and after the filing with the secretary of state of a charter framed and approved in reasonable conformity with the provisions of this chapter, such city, and the citizens thereof, shall, if included in the charter and implemented through ordinances, have the following powers set out in this chapter:

1. To acquire, hold, operate, and dispose of property within or without the corporate limits, and, subject to chapter 32-15, exercise the right of eminent domain for such purposes.
2. To control its finances and fiscal affairs; to appropriate money for its purposes, and make payment of its debts and expenses; to levy and collect taxes, excises, fees, charges, and special assessments for benefits conferred, for its public and proprietary functions, activities, operations, undertakings, and improvements; to contract debts, borrow money, issue bonds, warrants, and other evidences of indebtedness; to establish charges for any city or other services; and to establish debt and mill levy limitations. Notwithstanding any authority granted under this chapter, all property must be assessed in a uniform manner as prescribed by the state board of equalization and the state supervisor of assessments and all taxable property must be taxed by the city at the same rate unless otherwise provided by law. The authority to levy taxes under this subsection does not include authority to impose income taxes.
3. To fix the fees, number, terms, conditions, duration, and manner of issuing and revoking licenses in the exercise of its governmental police powers.
4. To provide for city officers, agencies, and employees, their selection, terms, powers, duties, qualifications, and compensation. To provide for change, selection, or creation of its form and structure of government, including its governing body, executive officer, and city officers.
5. To provide for city courts, their jurisdiction and powers over ordinance violations, duties, administration, and the selection, qualifications, and compensation of their

officers; however, the right of appeal from judgment of such courts shall not be in any way affected.

6. To provide for all matters pertaining to city elections, except as to qualifications of electors.
7. To provide for the adoption, amendment, and repeal of ordinances, resolutions, and regulations to carry out its governmental and proprietary powers and to provide for public health, safety, morals, and welfare, and penalties for a violation thereof.
8. To lay out or vacate streets, alleys, and public grounds, and to provide for the use, operation, and regulation thereof.
9. To define offenses against private persons and property and the public health, safety, morals, and welfare, and provide penalties for violations thereof.
10. To engage in any utility, business, or enterprise permitted by the constitution or not prohibited by statute or to grant and regulate franchises therefor to a private person, firm, corporation, or limited liability company.
11. To provide for zoning, planning, and subdivision of public or private property within the city limits. To provide for such zoning, planning, and subdivision of public or private property outside the city limits as may be permitted by state law.
12. To levy and collect franchise and license taxes for revenue purposes.
13. To exercise in the conduct of its affairs all powers usually exercised by a corporation.
14. To fix the boundary limits of said city and the annexation and deannexation of territory adjacent to said city except that such power shall be subject to, and shall conform with the state law made and provided.
15. To contract with and receive grants from any other governmental entity or agency, with respect to any local, state, or federal program, project, or works.
16. To impose registration fees on motor vehicles, farm machinery gross receipts taxes, alcoholic beverage gross receipts taxes, or sales and use taxes in addition to any other taxes imposed by law. After December 31, 2005, sales and use taxes and gross receipts taxes levied under this chapter:
 - a. Must conform in all respects with regard to the taxable or exempt status of items under chapters 57-39.2, 57-39.5, 57-39.6, and 57-40.2 and may not be imposed at multiple rates with the exception of sales of electricity, piped natural or artificial gas, or other heating fuels delivered by the seller or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes.
 - b. May not be newly imposed or changed except to be effective on the first day of a calendar quarterly period after a minimum of ninety days' notice to the tax commissioner or, for purchases from printed catalogs, on the first day of a calendar quarter after a minimum of one hundred twenty days' notice to the seller.
 - c. May not be limited to apply to less than the full value of the transaction or item as determined for state sales and use tax purposes, except for farm machinery gross receipts tax.
 - d. Must be subject to collection by the tax commissioner under an agreement under section 57-01-02.1 and must be administered by the tax commissioner in

accordance with the relevant provisions of chapter 57-39.2, including reporting and paying requirements, correction of errors, payment of refunds, and application of penalty and interest.

It is the intention of this chapter to grant and confirm to the people of all cities coming within its provisions the full right of self-government in both local and city matters within the powers enumerated herein. The statutes of the state of North Dakota, so far as applicable, shall continue to apply to home rule cities, except insofar as superseded by the charters of such cities or by ordinance passed pursuant to such charters.

After December 31, 2005, any portion of a charter or any portion of an ordinance passed pursuant to a charter which does not conform to the requirements of subsection 16 is invalid to the extent that it does not conform. The invalidity of a portion of a charter or ordinance because it does not conform to subsection 16 does not affect the validity of any other portion of the charter or ordinance or the eligibility for a refund under section 57-01-02.1. Any taxes imposed under this chapter on farm machinery, farm irrigation equipment, and farm machinery repair parts used exclusively for agricultural purposes, or on alcoholic beverages, which were in effect on December 31, 2005, become gross receipts taxes after December 31, 2005.

40-05.1-06.1. Sales tax revenue transfer to school districts prohibited. Notwithstanding the provisions of chapters 54-40 and 54-40.3 or any other provision of law, revenue from sales, use, or other excise taxes levied under this chapter may not be transferred to or for the primary benefit of a school district except for payment of bonded indebtedness incurred before April 19, 2007, or for capital construction and associated costs approved by the electors of the city before April 19, 2007.

40-05.1-07. Amendment or repeal. The home rule charter adopted by any city may be amended or repealed by proposals submitted to and ratified by the qualified electors of the city in the same general manner provided in sections 40-05.1-02 and 40-05.1-04 for the adoption of the charter. Amendments may be proposed by the governing body of the city or by petition of the number of electors provided in section 40-05.1-02 and submitted to the voters at the same election. The voters may at their option accept or reject any or all of the amendments by a majority vote of qualified electors voting on the question at the election. A proposal to repeal a home rule charter that has been adopted must likewise be submitted to the electors of the city as set forth in this section. One copy of a ratified amendment or a repeal of a home rule charter must be filed with the secretary of state and one with the city auditor. Upon proper filing of the amendment or repeal, the courts shall take judicial notice of the amendment or repeal.

40-05.1-08. Commission - Terms of office - Vacancies. The terms of office of the members of the charter commission shall be four years. Any vacancy on said commission shall be filled by the governing body of the city.

40-05.1-09. Restriction on proposals to amend or repeal. Repealed by S.L. 1993, ch. 401, § 53.

40-05.1-10. Manner of calling and holding elections. The elections provided for in this chapter shall be called and held in the same manner as is provided for the calling and holding of city elections except that all qualified voters of the city shall be eligible to vote at such elections. The form of ballot shall be prescribed by the charter commission so that the voter may signify whether the voter is for or against the proposed home rule charter or the amendment or repeal, as the case may be.

40-05.1-11. Effect of amendment or repeal on salary or term of office. Repeal of a home rule charter shall cause the city affected by such repeal to revert to the form of government of such city immediately preceding adoption of the home rule charter and when positions to which officials were elected under the home rule charter are substantially the same as positions under the form of government to which the city reverts upon repeal, such elected officials shall continue to exercise the authority of such position for the salary prescribed by the home rule charter until expiration of their terms of office as prescribed by the home rule charter. No

amendment of a home rule charter shall shorten the term for which any official was elected or reduce the salary of the official's office for that term.

40-05.1-12. Former powers preserved. All powers heretofore granted any city by general law are hereby preserved to each home rule city, respectively, and the powers so conferred upon said cities by general law, are hereby granted to home rule cities.

40-05.1-13. Vested property - Claims for relief - Actions saved. The adoption of any charter hereunder or any amendment thereof shall never be construed to destroy any property, action, claims for relief, claims, and demands of any nature or kind whatever vested in the city under and by virtue of any charter theretofore existing or otherwise accruing to the city, but all such claims for relief, claims, or demands vest in and inure to the city and to any persons asserting any such claims against the city as fully and completely as though the said charter or amendment had not been adopted hereunder. The adoption of any charter or amendment hereunder shall never be construed to affect the right of the city to collect by special assessment any special assessment theretofore levied under any law or charter for the purpose of public improvements, nor affect any right of any contract or obligation existing between the city and any person, firm, corporation, or limited liability company for the making of any such improvements and for the purpose of collecting any such special assessments and carrying out of any such contract.

**Testimony To The
THE HOUSE FINANCE & TAXATION COMMITTEE
Prepared February 2, 2011 by
Aaron Birst, Legal Counsel
North Dakota Association of Counties**

REGARDING HOUSE BILL No. 1294

Thank you Chairman Belter and committee members for the opportunity to present the opposition of county officials to House Bill 1294. To county officials this bill appears to remove the heart from home rule – an essential tool for the future of county government.

The option of home rule has been used wisely and judiciously by the citizens of only seven counties to-date, but it has been used in different ways to meet the varied needs of those counties. And that is the point – home rule was established in recognition that conditions have changed since statehood. When every county was predominantly rural, and had a very limited list of constitutional responsibilities, operating within a single statutory structure was logical. When needs changed, they changed fairly uniformly and the law could be adjusted in response.

Since the 1950's we have seen county responsibilities balloon, with weed and vector control, veterans' services, indigent defense, public health, 9-1-1, planning & zoning, disaster emergency services, 24/7 alcohol monitoring, jail standards, victim/witness services, library boards, parks & fairs, extension service, historical works, jobs development, senior citizens programs, and many others. Counties (like the state) must staff up to respond to HIPAA, NEPA, ASFA, HAVA, OSHA, SHPO, TANF, FMLA, and dozens of other acronyms.

While the counties' responsibilities have multiplied, counties themselves have been becoming less uniform. Cass County and Dunn County are close to the same size, but one has 140,000 people and the other has 4,000. One has a \$60 million budget of which less than 25% goes to roads; the other has a \$16 million budget of which close to 60% goes to roads. A mill in one county is worth \$464,000 and in the other a mill is worth \$14,000.

Home rule allows the citizens of each county to recognize these differences and craft administrative and taxation structures that meet their needs, not the needs of the average county. Please keep this tool in their tool box by giving HB 1294 a "do not pass" recommendation.

Testimony #3

**House Finance and Taxation Committee Hearing
Honorable Representative Wes Belter, Chair**

City of Fargo Legislative Testimony on House Bill 1294

February 2, 2011

9:15 am.

Honorable Chairman Belter and members of the House Finance and Taxation Committee, thank you for the opportunity to address this bill on behalf of the City of Fargo.

This bill places an unreasonable level of control over powers that have been granted to us in the Home Rule Charter laws currently in effect. Enactment of Home Rule Charter powers allow locally elected City leaders to manage their Cities as deemed in the best interest of their citizenry. There is large diversity of issues amongst cities of various sizes within the State of North Dakota. A "one size fits all" approach to management of political subdivisions does not seem appropriate.

There are so many laws that are overshadowed by this bill that for all practical purposes our hands will be tied for property taxation and special assessments administration. All of the major economic centers as well as other smaller cities that have adopted home rule charters and have successfully dealt with a variety of issues relating to special assessment and property taxation issues for a long time. Challenges faced by cities in North Dakota are diverse and may be unique to their communities. Flexibility at the local level is essential to continue to adjust to an ever changing environment.

How will Cities deal with major issues if a great share of our local authority is constrained by the Legislature? There is a financial cost related to growth of cities that are not borne by other cities in the state. Special assessments have been a valuable tool for providing an efficient means of capital financing for infrastructure projects as is used by many cities in the State. Property taxes are a stable and predictable revenue source that provides funding for basic governmental services. Public safety is generally the largest share of municipal General Fund budgets across the State.

Strategic planning and growth related issues require prudent use of all the categorical resources in this bill. The impact of this bill is to relinquish control over our financial affairs and strategic planning to the legislative process. We do not feel that this is in the best interest of our citizens and that is why Fargo voters have approved a Home Rule Charter form of governance.

We urge you to recommend a DO NOT PASS recommendation for this bill since it alters our governance model and has ability to restrict options for growing cities.

Thank you for the opportunity to provide our testimony.