

**TESTIMONY OF THE OFFICE OF STATE TAX COMMISSIONER  
BEFORE THE  
TAXATION COMMITTEE**

**OCTOBER 19, 2011**

Chairman Hogue, members of the Taxation Committee, I am Marcy Dickerson, State Supervisor of Assessments and Director of the Property Tax Division for the Office of State Tax Commissioner. I am here today to provide information on several of the topics on your agenda.

• **TAXES.** The first two pages of attachments to my testimony, identified as “2010 stats worksheet MD.xlsx Sheet 5,” show 2010 ad valorem taxes, special taxes, and special assessments levied, by county. Statewide totals are:

Ad Valorem Taxes	\$ 721,988,243.66
Special Taxes:	
Mobile Homes	\$ 3,169,857.56
Elec. Generation, Distribution & Transmission Taxes	7,036,194.28
Forest Stewardship Taxes	20,320.75
Payments in Lieu of Taxes under Ch. 40-57.1	<u>1,595,669.20</u>
Total Special Taxes	11,822,041.79
Special Assessments	<u>82,405,347.18</u>
Total Ad Valorem Taxes, Special Taxes, & Special Assessments	<b>\$ 816,215,632.63</b>

The next page, identified as “2010 In-lieu Taxes.xls,” shows 2010 taxes paid in lieu of property tax. Note: special taxes reported near the bottom of the sheet are the same as special taxes included in the Property Tax Statistical Report and reported above.

2010 Payment in Lieu of Property Tax excluding Special Taxes   **\$ 516,092,536.77**

• **EFFECTIVE TAX RATES.** Effective tax rates on agricultural, residential, commercial, and centrally assessed property, by county, are shown on the page identified as “2010 stats worksheet MD.xlsx, Sheet 3.” The effective tax rates on agricultural land based on its agricultural value, and the effective tax rates based on its market value, are shown in the third and fourth columns. The effective tax rates on residential property are less than on commercial property because of the difference in taxable value percentages: 9 percent for residential property and 10 percent for commercial property. The effective tax rates for centrally assessed

property are less than the effective tax rates for commercial property because most centrally assessed property is located in townships, which generally have lower tax rates than cities where the majority of commercial property is located.

The next page, identified as “2010 stats worksheet MD.xlsx, Sheet 4,” shows the 2010 effective tax rate on the various classes of property in the 13 major cities. For centrally assessed property located in cities, the effective tax rate is the same as the rate for agricultural property based on its agricultural value, and for commercial property.

- **HOMESTEAD CREDIT.** Homestead Tax Credit payments are made to counties for reimbursement to political subdivisions of the amount of tax revenue lost because of credits for elderly and disabled persons with limited income. Payments to all counties are shown on the page identified as “2010 Homestead Tax Credit Paid in 2011.”

Homestead Credit payments to reimburse counties, paid in 2011:

Payments for 4,001 applicants for tax year 2010:	\$3,013,188.89
Abatements for 345 applicants for tax year 2009:	280,628.75
Abatements for 103 applicants for tax year 2008:	67,844.29
Abatements for 2 applicants for tax year 2007:	<u>359.32</u>
	\$3,362,021.25

The Homestead Credit program includes a credit for special assessments. That credit becomes a lien against the property in favor of the State, which must be satisfied before the property may be sold. Few people take advantage of the credit for special assessments.

Payments for Homestead Credit for Special Assessments – 2011: 13,355.00

The Homestead Tax Credit program also provides for renters’ property tax refunds to elderly and disabled persons with limited income who rent their homesteads. Renters’ refunds for 2010, paid in 2011, were \$584,610, paid to 2,367 applicants.

The next two pages show Homestead Credit and Renters’ Refund payments from 1975 through 2010.

- **DISABLED VETERANS’ CREDIT.** The Property Tax Credit for Disabled Veterans was enacted by the 2009 Legislature. A qualifying veteran with at least 50 percent service-connected disability is eligible for a credit applied against the first \$5,400 of taxable valuation of fixtures, buildings, and improvements of the person’s homestead owned and occupied by the disabled veteran or unremarried surviving spouse, equal to the percentage of the disabled

veteran's disability compensation rating. The State reimburses counties for tax revenue lost because of credits for qualifying disabled veterans.

The page identified as "Vet Credit Treasurer Certification.xls" shows payments made in 2011 for 2010 applications and 2009 abatements granted. The total amount paid in 2011 was \$1,961,238.32 for 1,849 applicants.

• **FLOODING.** Governor Dalrymple issued Executive Order 2011-22 that enabled assessors to adjust 2011 property valuations for damage caused by flooding in Burleigh, McHenry, Morton, Renville, and Ward Counties, and political subdivisions therein without requiring property owners to go through the abatement process. The page identified as "Flood Statistics – Estimated.xls" provides a rough estimate of tax dollars that may be lost or shifted to other properties due to real property valuation adjustments made after the flooding. That page shows values of flood-affected properties only. All mill rates are estimated because 2011 mill rates have not yet been calculated. These estimates indicate a reduction or shift of approximately \$4.6 million in 2011 property taxes because of flooding. However, new growth in some areas has more than offset the losses in taxable value due to flooding.

The next page identified as "TXBL VAL 2010 and post-flood 2011" compares total 2010 total taxable value with total post-flood 2011 taxable value in the specified counties and cities. Burleigh County, Bismarck, Mandan, Minot, and Renville County all report an increase in total taxable value in spite of flood losses.

There is no way to know how much additional taxable value and tax revenue will be lost if and when property owners file applications for abatement based on flooding. Persons who have already received valuation adjustments are still eligible to pursue the abatement process. Abatements result in a direct loss of tax dollars to political subdivisions. There is no mechanism to shift the lost dollars to other taxpayers. Applications for abatement of 2011 property taxes may be made until November 1, 2013.

• **EFFECT OF HOME RULE ON PROPERTY TAXES.** Many, if not all, city home rule charters provide that the city may levy as many mills as the total authorized by the State. Because the State allows cities to make unlimited levies for a number of purposes, there is no maximum number of mills set by the State. A home rule city with that wording in its charter can levy an unlimited number of mills. Likewise, a county home rule charter with similar wording allows a county to levy an unlimited number of mills. There have been occasions when city

residents have called the Property Tax Division to complain about the number of mills levied by a home rule city.

A recent news article said the City of Minot was able to reduce its property tax levy through its ability to levy sales tax.

The page identified as “2010 Mill Rates – Home Rule Cities.xls” shows the 2010 mill rate levied by each home rule city and its position relative to the average city levy for all cities for 2010. Many of the home rule cities’ levies exceed the average city levy. Similar information is provided for four home rule counties.

• **IDENTIFYING RESIDENCY OF PROPERTY OWNERS.** In 2006, NDACo provided an analysis of out-of-state ownership of real property in North Dakota, based on mailing address of tax statements. The mailing address of a tax statement may or may not be an indication of the residence of the owner or owners. The NDACo analysis indicated the following percentages of out of state payment of taxes:

Agricultural property	16%
Residential property	5%
Commercial property	27%

It is not known how to identify which residential properties are homesteads and how to determine residency of owners of other property. That information has to be provided by the property owner. I believe some incentive is needed to encourage property owners to provide the requested data. Some states offer property tax reductions for homestead property (or other favored classes of property). To take advantage of the benefits, the property owner must provide requested information. The state verifies the information. The question is, how did those states initially determine the cost of the program and fund it before adequate information was available.

An important consideration is the method to be used to contact property owners. Including material with the property tax statement will not ensure the message gets to the property owner; it will more likely go to the escrow company. What are good ways to get a message to the actual property owner – not a tax preparer, lender, or other service provider?

Homestead credit information included in advertising packets mailed to North Dakota residents was very effective in the last two years. A response to the mailing provided an immediate benefit to the responder. What kind of benefit will be received by a person being



asked to provide information? Would anticipation of a possible benefit after a couple of years be a sufficient incentive?

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

## 2010 stats worksheet MD.xlsx

Sheet 5

CoName	Total Ad Valorem Taxes	Mobile Homes	Elec Gen, Distrib & Trans.	Forest Stewardship	Pilot	Total Special Taxes	Subtotal Ad Valorem and Special Taxes	Special Assessments	Total Taxes and Special Assessments
Adams	2,597,098.87	\$4,222.26	\$55,687.27	\$0.00	\$12,800.00	\$72,709.53	\$2,669,808.40	\$2,748.11	\$2,672,556.51
Barnes	15,418,987.07	22,335.82	219,703.65	0.00	23,441.60	265,481.07	15,684,468.14	583,536.46	16,268,004.60
Benson	4,565,020.54	0.00	96,031.30	84.80	0.00	96,116.10	4,661,136.61	18,026.03	4,679,162.64
Billings	877,030.41	3,156.68	121,854.96	0.00	0.00	125,011.64	1,002,042.05		1,002,042.05
Bottineau	9,059,667.83	13,314.02	140,012.91	0.00	8,434.30	161,761.23	9,221,429.06	612,764.31	9,834,193.37
Bowman	3,450,355.05	21,858.42	264,628.32	0.00	0.00	286,486.74	3,736,841.79	220.00	3,737,061.79
Burke	2,332,258.01	5,862.54	36,922.42	0.00	0.00	42,784.96	2,375,042.97	82,503.43	2,457,546.40
Burleigh	81,019,840.69	590,962.93	359,816.62	0.00	0.00	950,779.55	81,970,620.24	10,667,992.43	92,638,612.67
Cass	174,875,839.77	354,677.59	733,261.07	0.00	1,089,620.58	2,177,559.24	177,053,399.01	37,896,906.53	214,950,305.54
Cavalier	7,554,484.14	0.00	22,785.19	10,144.88	0.00	32,930.07	7,587,414.21	349,496.91	7,936,911.12
Dickey	7,419,340.58	18,508.97	66,680.17	0.00	44,500.02	129,689.16	7,549,029.74	431,936.91	7,980,966.65
Divide	2,766,681.79	733.83	41,794.69	0.00	0.00	42,528.52	2,809,210.31	108,069.57	2,917,279.88
Dunn	3,693,032.66	38,616.06	156,078.02	0.00	0.00	194,694.08	3,887,726.74	10,454.85	3,898,181.59
Eddy	2,432,591.12	6,238.87	27,916.69	0.00	0.00	34,155.56	2,466,746.68	132,538.01	2,599,284.69
Emmons	4,277,439.17	10,508.55	77,011.55	0.00	0.00	87,520.10	4,364,959.27	97,015.21	4,461,974.48
Foster	4,267,796.01	12,114.47	54,112.60	0.00	0.00	66,227.07	4,334,023.08	201,408.01	4,535,431.09
Golden Valley	1,665,445.41	2,749.78	26,441.31	0.00	0.00	29,191.09	1,694,636.50	420.00	1,695,056.50
Grand Forks	73,301,944.05	255,736.38	330,768.69	2,176.44	0.00	588,681.51	73,890,625.56	7,448,335.94	81,338,961.50
Grant	2,988,930.40	23,372.70	40,406.12	0.00	0.00	63,778.82	3,052,709.22	175,949.61	3,228,658.83
Griggs	3,839,657.54	8,595.71	47,929.34	0.00	0.00	56,525.05	3,896,182.59	137,775.43	4,033,958.02
Hettinger	3,152,197.26	6,443.33	61,013.82	0.00	0.00	67,457.15	3,219,654.41	71,170.99	3,290,825.40
Kidder	3,045,493.33	6,325.57	109,282.70	0.00	0.00	115,608.27	3,161,101.60	421,101.18	3,582,202.78
LaMoure	5,925,437.60	5,782.91	104,276.91	0.00	39,227.52	149,287.34	6,074,724.94	152,244.06	6,226,969.00
Logan	2,387,730.40	3,714.99	42,822.58	0.00	3,650.00	50,187.57	2,437,917.97	80,865.81	2,518,783.78
McHenry	6,468,960.77	30,911.49	165,965.94	0.00	0.00	196,877.43	6,665,838.20	244,258.25	6,910,096.45
McIntosh	3,350,668.02	6,043.07	46,719.11	0.00	0.00	52,762.18	3,403,430.20	147,740.35	3,551,170.55
McKenzie	3,667,888.72	14,530.99	299,654.15	0.00	0.00	314,185.14	3,982,073.86	622,488.55	4,604,562.41
McLean	8,458,517.39	33,150.59	163,811.74	0.00	0.00	196,962.33	8,655,479.72	746,604.57	9,402,084.29
Mercer	6,560,293.53	43,103.54	205,536.09	0.00	0.00	248,639.63	6,808,933.16	225,494.19	7,034,427.35
Morton	28,884,441.89	276,875.50	159,891.13	0.00	0.00	436,766.63	29,321,208.52	5,461,503.46	34,782,711.98
Montrail	8,042,897.40	68,723.63	182,397.80	0.00	0.00	251,121.43	8,294,018.83	438,418.75	8,732,437.58
Nelson	4,863,173.11	10,437.42	77,787.07	72.60	0.00	88,297.09	4,951,470.20	197,416.67	5,148,886.87
Oliver	2,274,852.54	2,842.40	99,706.45	0.00	0.00	102,548.85	2,377,401.39	1,946.10	2,379,347.49
Pembina	10,614,686.15	17,530.71	156,621.21	5,804.63	0.00	179,956.55	10,794,642.70	1,594,561.39	12,389,204.09
Pierce	5,083,142.98	12,787.00	51,246.85	0.00	0.00	64,033.85	5,147,176.83	238,132.13	5,385,308.96
Ramsey	11,078,528.72	69,873.23	96,392.96	40.80	0.00	166,306.99	11,244,835.71	386,129.14	11,630,964.85
Ranson	6,635,971.22	11,090.63	122,404.32	0.00	48,499.00	181,993.95	6,817,965.17	190,791.84	7,008,757.01



2010 stats worksheet MD.xlsx									
Sheet 5									
CoName	Total Ad Valorem Taxes	Mobile Homes	Elec Gen, Distrib & Trans	Forest Stewardship	Pilot	Total Special Taxes	Subtotal Ad Valorem and Special Taxes	Special Assessments	Total Taxes and Special Assessments
Renville	3,055,985.85	1,830.33	52,109.82	0.00	0.00	53,940.15	3,109,926.00	40,494.69	3,150,420.69
Richland	20,284,144.38	66,706.13	326,255.10	0.00	292,538.80	685,500.03	20,969,644.41	2,050,519.75	23,020,164.16
Rolette	3,689,277.94	10,247.66	95,321.60	0.00	0.00	105,569.26	3,794,847.20	201,967.21	3,996,814.41
Sargent	6,559,121.88	19,810.67	72,648.07	0.00	19,550.00	112,008.74	6,671,130.62	669,841.84	7,340,972.46
Sheridan\	1,888,415.42	806.00	43,538.82	0.00	0.00	44,344.82	1,932,760.24	5,063.90	1,937,824.14
Sioux	735,537.94	2,453.44	46,686.78	0.00	0.00	49,140.22	784,678.16	2,696.97	787,375.13
Slope	894,306.57	581.21	55,776.17	0.00	0.00	56,357.38	950,663.95		950,663.95
Stark	21,032,219.45	0.00	157,720.78	0.00	0.00	157,720.78	21,189,940.23	378,615.51	21,568,555.74
Steele	5,193,901.55	814.31	53,091.54	0.00	0.00	53,905.85	5,247,807.40	419,137.79	5,666,945.19
Stutsman	22,453,499.43	86,999.97	175,723.68	0.00	12,307.38	275,031.03	22,728,530.46	2,168,034.77	24,896,565.23
Towner	4,091,641.07	1,955.95	56,848.85	0.00	0.00	58,804.80	4,150,445.87	148,992.71	4,299,438.58
Trall	10,693,262.54	12,057.76	105,114.83	0.00	0.00	117,172.59	10,810,435.13	2,399,789.26	13,210,224.39
Walsh	13,073,530.25	44,300.70	123,396.02	1,933.50	0.00	169,630.22	13,243,160.47	795,147.16	14,038,307.63
Ward	54,907,979.48	599,415.42	305,622.84	0.00	0.00	905,038.26	55,813,017.74	1,629,401.71	57,442,419.45
Wells	5,807,605.81	8,315.45	50,107.67	63.10	1,100.00	59,586.22	5,867,192.03	367,924.63	6,235,116.66
Williams	18,729,491.99	299,829.98	250,857.99	0.00	0.00	550,687.97	19,280,179.96	948,754.10	20,228,934.06
State	\$721,988,243.66	\$3,169,857.56	\$7,036,194.28	\$20,320.75	\$1,595,669.20	\$11,822,041.79	\$733,810,285.45	\$82,405,347.18	\$816,215,632.63

## 2010 TAXES PAID IN LIEU OF PROPERTY TAX

<u>N.D.C.C. Section.</u>	<u>Name of Tax or Fee</u>	<u>2010 Amount Levied or Paid</u>
10-06.1-10(2)(f)	Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes	\$27,393.52
37-07.3-04	National Guard Land	\$15,277.96
39-04-38	Motor Vehicle Registration (in lieu of personal property tax - applies to centrally assessed property only)	NA (1)
57-02-08.7	License Fee for Tourism or Concession Purposes	\$75.00 (2)
57-02.1-02	State Game and Fish Land	\$465,425.15
57-02.3-02	Land owned by Board of University and School Lands or State Treasurer	\$79,527.37
57-02.4-02	Crew Housing Permit Fees (not in lieu of property tax because crew housing facilities are not subject to property tax, but similar to in-lieu taxes)	\$0.00
57-06-17.2	Carbon Dioxide Pipeline (subject to property tax instead of in-lieu tax beginning in 2011)	\$501,231.93
57-06-17.3	New Investor-Owned Transmission Lines	\$27,558.00
57-34-11	Telecommunications Gross Receipts Tax	\$10,949,069.10
57-51-03	Oil and Gas Gross Production Tax	\$481,084,000.00 (3)
57-60-06	Coal Conversion Facilities Privilege Tax	\$22,727,877.35
61-02-24.2	Land Acquired by the State Water Commission for the Devils Lake Project	\$2,056.02
65-02-31	Workforce Safety and Insurance Building	<u>\$213,045.37</u>
Subtotal:		\$516,092,536.77
SPECIAL TAXES (reported in Property Tax Statistical Report):		
40-57.1-03	Payments in Lieu of Taxes for New Businesses (in addition to or instead of property tax exemptions)	
57-33.2-05	Electric Generation, Distribution and Transmission Tax	
57-55-05	Mobile Home Tax	
57-57-06	Forest Stewardship Tax	
	TOTAL SPECIAL TAXES	\$11,822,041.79
TOTAL IN-LIEU TAXES REPORTED - 2010		<b>\$527,914,578.56</b>

(1) No reports received.

(2) Only one county reported.

(3) GPT collection for FY 11.

Projection for Oil and Gas Gross Production Tax:

FY 12           \$ 498,863 million

FY 13           \$ 543,636 million

Biennium       \$1,042,499 million



2010 stats worksheet MD.xlsx						
Sheet 3						
CoName	CoNo	Effective Tax Rate on Agricultural Value of Ag Property	Effective Tax Rate on Estim. Market Value of Ag Property	Effective Tax Rate on Residential Property	Effective Tax Rate on Commercial Property	Effective Tax Rate on Centrally Assessed Property
Adams	1	1.53%	0.53%	1.62%	1.83%	1.58%
Barnes	2	1.28%	0.48%	1.51%	1.75%	1.28%
Benson	3	1.30%	0.55%	1.30%	1.44%	1.30%
Billings	4	0.64%	0.11%	0.59%	0.66%	0.64%
Bottineau	5	1.20%	0.48%	1.11%	1.44%	1.21%
Bowman	6	0.97%	0.36%	1.23%	1.15%	0.86%
Burke	7	1.04%	0.46%	1.13%	1.23%	1.07%
Burleigh	8	1.08%	0.31%	1.33%	1.56%	1.36%
Cass	9	1.24%	0.38%	1.65%	1.82%	1.60%
Cavalier	10	1.22%	0.81%	1.44%	1.45%	1.16%
Dickey	11	1.44%	0.36%	1.71%	1.89%	1.41%
Divide	12	1.11%	0.55%	1.24%	1.28%	1.08%
Dunn	13	1.20%	0.37%	1.39%	1.64%	1.19%
Eddy	14	1.48%	0.63%	1.92%	2.15%	1.60%
Emmons	15	1.28%	0.36%	1.49%	1.73%	1.24%
Foster	16	1.28%	0.31%	1.62%	1.68%	1.31%
Golden Valley	17	1.14%	0.41%	1.32%	1.50%	1.15%
Grand Forks	18	1.45%	0.41%	1.74%	1.99%	1.83%
Grant	19	1.42%	0.69%	1.68%	2.03%	1.76%
Griggs	20	1.51%	0.59%	1.85%	1.95%	1.51%
Hettinger	21	1.35%	0.54%	1.94%	2.16%	1.82%
Kidder	22	1.19%	0.47%	1.26%	1.52%	1.23%
LaMoure	23	1.27%	0.35%	1.67%	1.87%	1.27%
Logan	24	1.29%	0.45%	1.63%	1.80%	1.42%
McHenry	25	1.17%	0.57%	1.33%	1.37%	1.15%
McIntosh	26	1.35%	0.51%	1.64%	1.82%	1.36%
McKenzie	27	0.82%	0.39%	1.03%	0.80%	0.81%
McLean	28	1.04%	0.41%	1.08%	1.23%	1.11%
Mercer	29	1.29%	0.45%	1.43%	1.51%	1.31%
Morton	30	1.46%	0.36%	1.73%	1.86%	1.49%
Montrail	31	1.04%	0.44%	1.24%	1.28%	1.05%
Nelson	32	1.42%	0.66%	1.77%	1.94%	1.38%
Oliver	33	1.34%	0.44%	1.25%	1.25%	1.33%
Pembina	34	1.29%	0.38%	1.37%	1.55%	1.28%
Pierce	35	1.31%	0.59%	1.62%	1.80%	1.29%
Ramsey	36	1.43%	0.67%	1.65%	2.07%	1.55%
Ranson	37	1.29%	0.25%	1.72%	2.13%	1.22%
Renville	38	1.10%	0.39%	1.44%	1.63%	1.13%
Richland	39	1.60%	0.43%	1.73%	1.93%	1.64%
Rolette	40	1.45%	0.83%	1.67%	2.08%	1.69%
Sargent	41	1.45%	0.58%	1.71%	1.96%	1.40%
Sheridan\	42	1.23%	0.48%	1.33%	1.53%	1.27%
Sioux	43	1.45%	0.58%	1.46%	1.63%	1.58%
Slope	44	0.77%	0.21%	0.61%	0.57%	0.57%
Stark	45	1.32%	0.34%	1.46%	1.61%	1.41%
Steele	46	1.31%	0.52%	1.38%	1.85%	1.28%
Stutsman	47	1.38%	0.51%	1.83%	2.00%	1.56%
Towner	48	1.34%	0.73%	2.01%	1.88%	1.43%
Trail	49	1.55%	0.42%	1.64%	1.69%	1.67%
Walsh	50	1.55%	0.59%	1.86%	2.04%	1.50%
Ward	51	1.08%	0.40%	1.39%	1.63%	1.15%
Wells	52	1.25%	0.55%	1.56%	1.72%	1.28%
Williams	53	1.17%	0.57%	1.33%	1.39%	1.15%
State		1.29%	0.47%	1.53%	1.74%	1.28%



2010 stats worksheet MD.xlsx					
Sheet 4					
City Name	Effective Tax Rate on Agricultural Value of Ag Property	Effective Tax Rate on Estim. Market Value of Ag Property	Effective Tax Rate on Residential Property	Effective Tax Rate on Commercial Property	Effective Tax Rate on Centrally Assessed Property
Bismarck	1.93%	0.54%	1.73%	1.93%	1.93%
Devils Lake	2.20%	1.03%	1.98%	2.20%	2.20%
Dickinson	—	—	1.58%	1.76%	1.76%
Fargo	1.59%	0.49%	1.43%	1.59%	1.59%
Grafton	2.32%	0.89%	2.09%	2.32%	2.32%
Grand Forks	2.02%	0.57%	1.82%	2.02%	2.02%
Jamestown	2.24%	0.82%	2.01%	2.24%	2.24%
Mandan	2.05%	0.51%	1.84%	2.05%	2.05%
Minot	1.70%	0.63%	1.53%	1.70%	1.70%
Valley City	—	—	1.74%	1.93%	1.93%
Wahpeton	2.15%	0.57%	1.94%	2.15%	2.15%
West Fargo	1.85%	0.57%	1.67%	1.85%	1.85%
Williston	1.59%	0.77%	1.43%	1.59%	1.59%

## 2010 HOMESTEAD TAX CREDIT

PAID IN 2011

County Name	NO. APP.	TAXABLE VALUE	AMT. DUE CO 2010	NO. APP.	2009	NO. APP.	2008	NO. APP.	2007	TOTAL	✓
1 Adams	22	31,917	11,575.67	0	0.00	0	0.00	0		11,575.67	X
2 Barnes	95	193,944	66,166.77	11	8,017.72	2	1,890.97	0		76,075.46	X
3 Benson	44	47,063	14,635.14	0	0.00	0	0.00	0		14,635.14	X
4 Billings	2	3,593	479.56	1	46.05	1	47.34	0		572.95	X
5 Bottineau	77	134,540	40,795.47	5	3,950.99	3	2,271.62	0		47,018.08	X
6 Bowman	34	76,790	22,883.13	1	651.59	0	0.00	0		23,534.72	X
7 Burke	13	9,757	2,430.38	0	0.00	0	0.00	0		2,430.38	X
8 Burleigh	373	1,040,299	321,969.19	38	35,993.77	12	10,228.13			368,191.09	X
9 Cass	308	933,073	347,628.56	40	46,001.89	15	15,274.39			408,904.84	
10 Cavalier	39	44,236	13,778.79	1	760.17	1	333.35	0		14,872.31	X
11 Dickey	56	77,441	33,617.44	16	9,918.66	7	4,392.89	0		47,928.99	X
12 DIVIDE	12	10,027	2,673.03	6	1,898.36	2	596.59	0		5,167.98	X
13 Dunn	31	39,707	12,885.36	0	0.00	0	0.00	0		12,885.36	X
14 Eddy	30	27,407	11,954.74	1	713.68	1	662.81	0		13,331.23	X
15 Emmons	75	97,754	35,013.53	9	5,053.35	3	1,474.23	1	218.02	41,759.13	X
16 Foster	18	29,353	11,401.27	0	0.00	0	0.00	0		11,401.27	X
17 Golden Valley	26	27,751	8,502.40	3	940.75	0	0.00	0		9,443.15	X
18 Grand Forks	268	792,271	314,855.91	24	27,583.80	7	6,368.92	0		348,808.63	X
19 Grant	32	27,413	11,525.91	0	0.00	0	0.00	0		11,525.91	X
20 Griggs	31	41,344	17,598.09	1	173.65	4	670.34	0		18,442.08	X
21 Hettinger	33	30,657	14,116.86	1	177.25	0	0.00	0		14,294.11	X
22 Kidder	40	71,567	23,382.93	0	0.00	0	0.00	0		23,382.93	X
23 LaMoure	46	63,038	24,235.62	0	0.00	0	0.00	0		24,235.62	X
24 Logan	23	32,909	11,947.60	0	0.00	0	0.00	0		11,947.60	X
25 McHenry	76	94,882	28,487.59	7	2,467.37	0	0.00	0		30,954.96	X
26 McIntosh	42	43,027	15,895.29	0	0.00	0	0.00	0		15,895.29	X
27 McKenzie	11	19,060	5,280.10	0	0.00	0	0.00	0		5,280.10	X
28 McLean	65	140,602	37,490.12	2	1,525.28	1	815.41	0		39,830.81	X
29 Mercer	71	134,709	45,915.54	2	988.53	0	0.00	0		46,904.07	x
30 Morton	297	682,177	269,293.72	20	19,063.21	4	3,450.53	0		291,807.46	X
31 Mountrail	22	43,151	12,744.70	2	3,053.84	1	1,187.73	0		16,986.27	X
32 Nelson	29	18,219	7,057.24	1	174.78	1	199.34	0		7,431.36	X
33 Oliver	9	15,127	4,472.01	0	0.00	0	0.00	0		4,472.01	X
34 Pembina	58	87,741	27,051.17	5	2,772.50	1	22.08	0		29,845.75	X
35 Pierce	31	54,929	20,452.98	0	0.00	0	0.00	0		20,452.98	X
36 Ramsey	52	92,845	36,807.69	5	3,159.73	0	0.00	0		39,967.42	X
37 Ransom	39	64,030	27,777.73	6	4,638.91	0	0.00	0		32,416.64	X
38 Renville	8	7,302	2,249.55	0	0.00	0	0.00	0		2,249.55	X
39 Richland	113	173,485	70,181.39	19	9,974.52	5	1,611.21	0		81,767.12	X
40 Rolette	68	98,083	37,603.38	9	5,695.32	2	1,004.97	0		44,303.67	X
41 Sargent	24	34,026	14,253.48	0	0.00	0	0.00	0		14,253.48	X
42 Sheridan	16	13,486	4,295.25	1	165.56	1	159.66	0		4,620.47	X
43 Sioux	6	2,849	966.38	0	0.00	0	0.00	0		966.38	X
44 Slope	5	1,710	224.08	0	0.00	0	0.00	0		224.08	X
45 Stark	285	804,111	267,648.75	12	12,750.20	3	2,797.60	0		283,196.55	X
46 Steele	16	17,529	6,204.96	5	2,317.95	0	0.00	0		8,522.91	X
47 Stutsman	211	416,162	177,870.34	13	11,195.34	2	772.53	0		189,838.21	X
48 Towner	13	6,282	2,688.32	0	0.00	0	0.00	0		2,688.32	X
49 Traill	38	85,896	32,430.61	2	1,262.50	0	0.00	0		33,693.11	X
50 Walsh	135	180,734	76,177.86	26	16,411.62	8	3,116.85	1	141.30	95,847.63	X
51 Ward	282	746,850	235,601.66	23	19,415.01	6	2,708.14	0		257,724.81	X
52 Wells	36	45,283	15,879.52	3	1,191.12	1	488.93	0		17,559.57	X
53 Williams	215	499,669	154,134.13	24	20,523.78	9	5,297.73	0		179,955.64	X
GRAND TOTAL	4001	8,507,807	3,013,188.89	345	280,628.75	103	67,844.29	2	359.32	3,362,021.25	

# HOMESTEAD CREDIT PAYMENTS

## HOMEOWNERS –

<u>Credit for</u> <u>Tax Year</u>	<u>Number</u> <u>Qualifying</u>	<u>Amount</u> <u>Paid</u>
1975	6,004	\$ 650,693
1976	6,738	691,592
1977	9,663	1,351,324
1978	10,736	1,556,881
1979	10,529	1,582,655
1980	10,633	1,881,602
1981	10,158	1,970,208
1982	9,411	1,886,433
1983	8,820	1,841,081
1984	8,206	1,818,526
1985	7,362	1,697,678
1986	7,567	1,987,970
1987	7,540	2,011,933
1988	7,546	2,142,139
1989	7,307	2,158,650
1990	7,188	2,336,992
1991	7,029	2,230,637
1992	6,743	2,181,292
1993	6,576	2,184,714
1994	6,376	2,159,466
1995	6,095	2,194,689
1996	5,680	2,072,141
1997	5,278	1,974,283
1998	4,943	1,852,124
1999	4,457	1,817,552
2000	4,231	1,814,130
2001	4,341	1,768,001
2002	4,060	1,676,737
2003	3,923	1,659,707
2004	3,817	1,655,555
2005	3,516	2,025,060
2006	3,467	2,008,310
2007	3,651	2,342,186
2008	3,715	2,396,968
2009	3,977	2,912,719
2010	4,451	3,375.376

# HOMESTEAD CREDIT PAYMENTS

RENTERS –

<u>Credit for</u> <u>Tax Year</u>	<u>Number</u> <u>Qualifying</u>	<u>Amount</u> <u>Paid</u>
1975	414	\$ 26,182
1976	508	37,367
1977	1,325	143,352
1978	2,301	292,458
1979	2,572	353,058
1980	2,594	365,696
1981	2,635	387,906
1982	2,664	414,429
1983	3,133	516,244
1984	3,068	519,667
1985	2,206	159,713
1986	1,994	161,905
1987	1,878	163,092
1988	1,881	163,357
1989	1,657	149,666
1990	1,601	149,705
1991	1,582	151,600
1992	1,534	155,205
1993	1,563	166,739
1994	1,626	175,554
1995	1,590	177,782
1996	1,499	166,841
1997	1,482	165,060
1998	1,454	173,370
1999	1,508	190,211
2000	1,417	178,406
2001	1,329	173,754
2002	1,288	172,224
2003	1,335	185,807
2004	1,322	186,896
2005	1,273	182,947
2006	1,302	188,418
2007	1,998	287,682
2008	2,051	302,362
2009	2,400	550,955
2010	2,367	584,610



Vet Credit Treasurer Certification.xls						
2010 Credit Paid in 2011						
	2010 No. of	Taxable	Amount Due	2009 No. of	Amount Due	
	<u>Applicants</u>	<u>Value</u>	<u>County 2010</u>	<u>Applicants</u>	<u>County 2009</u>	<u>Total</u>
Adams	7	11,217	\$3,970.43	0	\$0.00	\$3,970.43
Barnes	41	97,674	32,228.06	0	0.00	32,228.06
Benson	10	12,282	3,542.21	0	0.00	3,542.21
Bottineau	13	25,139	6,516.67	0	0.00	6,516.67
Bowman	2	8,946	2,703.75	0	0.00	2,703.75
Burke	2	3,718	1,025.12	0	0.00	1,025.12
Burleigh	237	852,038	255,245.66	21	20,720.75	275,966.41
Cass	332	1,213,037	443,511.95	1	1,025.78	444,537.73
Cavalier	10	11,810	3,596.30	0	0.00	3,596.30
Dickey	8	13,133	5,697.84	3	2,077.77	7,775.61
Divide	1	501	105.61	1	114.55	220.16
Dunn	3	2,360	655.39	0	0.00	655.39
Eddy	6	13,126	5,750.51	0	0.00	5,750.51
Emmons	6	10,535	3,419.62	0	0.00	3,419.62
Foster	4	10,091	3,942.45	0	0.00	3,942.45
Golden Vall	2	2,147	663.30	0	0.00	663.30
Grand Forks	253	830,629	321,384.74	3	3,452.92	324,837.66
Grant	5	3,153	1,212.41	0	0.00	1,212.41
Griggs	10	14,694	6,079.31	1	863.15	6,942.46
Hettinger	6	7,145	2,506.49	0	0.00	2,506.49
Kidder	5	11,765	3,723.68	0	0.00	3,723.68
LaMoure	6	10,187	3,609.95	0	0.00	3,609.95
Logan	5	7,161	2,614.25	0	0.00	2,614.25
McHenry	10	17,453	5,223.11	1	103.48	5,326.59
McIntosh	5	4,946	1,781.39	0	0.00	1,781.39
McKenzie	8	14,962	4,102.64	1	30.79	4,133.43
McLean	11	31,549	8,093.93	0	0.00	8,093.93
Mercer	14	26,663	8,813.75	1	485.64	9,299.39
Morton	77	232,317	90,441.58	1	1,438.47	91,880.05
Mountrail	5	7,616	2,291.94	0	0.00	2,291.94
Nelson	14	12,833	4,629.18	0	0.00	4,629.18
Oliver	3	7,163	2,031.90	0	0.00	2,031.90
Pembina	19	30,026	8,272.36	0	0.00	8,272.36
Pierce	12	26,369	9,143.79	1	490.83	9,634.62
Ramsey	32	81,898	31,537.89	1	183.89	31,721.78
Ransom	16	27,248	8,978.95	1	295.28	9,274.23
Renville	10	11,167	3,076.47	0	0.00	3,076.47
Richland	28	79,609	31,637.42	0	0.00	31,637.42
Rolette	9	12,256	4,928.87	2	1,823.35	6,752.22
Sargent	6	13,123	5,616.01	0	0.00	5,616.01
Sheridan	1	711	221.46	1	226.80	448.26
Sioux	1	990	287.97	0	0.00	287.97
Stark	79	278,982	89,719.71	7	5,669.73	95,389.44
Steele	14	17,135	5,295.11	1	89.12	5,384.23
Stutsman	56	154,546	65,974.51	2	913.54	66,888.05
Towner	2	1,942	870.09	0	0.00	870.09
Traill	27	76,212	29,359.88	0	0.00	29,359.88
Walsh	25	43,738	16,906.86	0	0.00	16,906.86
Ward	301	1,058,717	327,420.85	32	35,434.85	362,855.70
Wells	3	5,222	1,603.46	1	281.46	1,884.92
Williams	2	7,457	2,150.43	2	1,398.96	3,549.39
Total	1764	5,455,338	\$1,884,117.21	85	\$77,121.11	\$1,961,238.32



Real Property (Does not include mobile homes) <u>Affected Properties Only</u>	<u>City of Minot</u>	<u>Ward County *</u>	<u>City of Bismarck</u>	<u>Burleigh County</u>	<u>City of Mandan</u>	<u>Morton County</u>	<u>McHenry County **</u>	<u>Renville County</u>	<u>Estimated Total</u>
Taxable Value Before Flooding	19,921,401	24,846,300	3,770,351	11,960,509	754,878	1,198,715	61,730	598349	
Taxable Value After Adjustments	13,674,601	17,143,947	3,649,491	11,120,158	728,076	863,109	36,075	564016	
Taxable Value Lost - Flooding	6,246,800	7,702,353	120,860	840,351	26,802	335,606	25,655	34,333	
Estimated Consolidated Mill Rate	0.31300	0.29849	0.31818	0.23400	0.40938	0.36312	0.24628	0.21800	
Estimated Tax After Adjustments	\$4,280,150	\$7,416,372	\$1,161,195	\$2,602,117	\$298,060	\$313,412	\$8,885	\$122,955	<b>\$16,203,146</b>
Estimated Tax Loss	\$1,955,248	\$2,299,075	\$38,455	\$196,642	\$10,972	\$121,865	\$6,318	\$7,485	<b>\$4,636,062</b>

\* Adjusted taxable value estimated at 69% (similar to City of Minot); tax estimated at 2010 county average mill rate.

\*\* Assume all property is residential (reported T&F value only)

TXBL VAL 2010 and post-flood 2011.xls

<u>County or City</u>	<u>Taxable Value</u>		<u>Change</u>
	<u>2010</u>	<u>Post-flood 2011</u>	
Burleigh excl. Bismarck	67,937,716	68,053,002	115,286
Bismarck	199,968,720	209,764,368	9,795,648
Morton excl. Mandan	36,640,643	31,368,176	-5,272,467
Mandan	42,903,878	44,245,238	1,341,360
Ward excl. Minot	65,281,233	58,325,481	-6,955,752
Minot	118,672,297	121,825,240	3,152,943
McHenry	26,266,546	20,791,093	-5,475,453
Renville	13,013,142	13,952,122	938,980

Both Morton County excluding Mandan and McHenry County  
lost value from 2010 to pre-flood 2011.

## 2010 Mill Rates - Home Rule Cities.xls

Home Rule City	City Avg Mill Rate	% of City Avg Mill Rate	City	City Avg Mill Rate	% of City Avg Mill Rate	City	City Avg Mill Rate	% of City Avg Mill Rate
Anamoose	47.93	63%	Harvey	121.22	160%	Oxbow	42.53	56%
Aneta	73.63	97%	Harwood	74.68	99%	Page	70.14	93%
Ashley	106.50	141%	Hatton	116.24	154%	Park River	91.16	120%
Beach	85.20	113%	Hazelton	208.97	276%	Pembina	106.25	140%
Belfield	77.94	103%	Hazen	97.33	129%	Portland	81.64	108%
Berthold	44.19	58%	Hettinger	59.52	79%	Powers Lake	22.81	30%
Beulah	76.01	100%	Hillsboro	69.79	92%	Reeder	48.04	63%
Bismarck	80.68	107%	Hoople	83.32	110%	Regent	119.72	158%
Bottineau	112.00	148%	Hope	149.31	197%	Richardton	66.95	88%
Bowman	119.13	157%	Jamestown	131.20	173%	Rolette	119.17	157%
Buffalo	107.49	142%	Kenmare	77.53	102%	Rolla	178.85	236%
Cando	176.66	233%	Killdeer	118.76	157%	Rugby	113.84	150%
Carrington	130.58	172%	Kulm	142.97	189%	Scranton	57.58	76%
Carson	147.16	194%	Lakota	161.94	214%	St. John	99.65	132%
Casselton	78.03	103%	LaMoure	158.90	210%	Stanley	81.92	108%
Cavalier	75.92	100%	Langdon	121.90	161%	Steele	54.44	72%
Cooperstown	131.93	174%	Larimore	154.54	204%	Strasburg	119.12	157%
Crosby	86.74	115%	Leonard	26.09	34%	Streeter	166.14	219%
Devils Lake	120.08	159%	Lidgerwood	105.00	139%	Tioga	78.26	103%
Dickinson	91.36	121%	Linton	120.19	159%	Tower City	43.31	57%
Drake	66.68	88%	Lisbon	208.94	276%	Towner	106.26	140%
Drayton	78.24	103%	Maddock	79.93	106%	Turtle Lake	49.38	65%
Dunseith	101.73	134%	Mandan	97.98	129%	Underwood	83.11	110%
Edgeley	128.19	169%	Mapleton	73.19	97%	Valley City	97.00	128%
Edinburg	75.08	99%	Max	68.96	91%	Velva	98.46	130%
Elgin	141.76	187%	Mayville	155.55	205%	Wahpeton	126.22	167%
Ellendale	157.84	209%	McClusky	69.94	92%	Walhalla	97.89	129%
Enderlin	206.08	272%	McVile	190.67	252%	Washburn	71.45	94%
Farimount	106.53	141%	Medora	40.39	53%	Watford City	99.17	131%
Fargo	58.25	77%	Michigan	86.65	114%	West Fargo	91.36	121%
Finley	113.11	149%	Milnor	171.09	226%	Westhope	77.73	103%
Forman	100.51	133%	Minnewaukan	74.78	99%	Williston	63.49	84%
Fort Ransom	38.00	50%	Minot	107.33	142%	Wilton	56.61	75%
Gackle	126.15	167%	Minto	103.29	136%	Wimbledon	82.53	109%
Garrison	67.77	90%	Mohall	161.82	214%	Wishek	97.82	129%
Glenburn	81.08	107%	Mott	157.02	207%	Woodworth	121.78	161%
Glen Ullin	112.30	148%	Munich	56.00	74%	Wyndmere	66.78	88%
Grafton	111.39	147%	Napoleon	114.93	152%			
Granville	76.56	101%	Meche	34.23	45%			
Grand Forks	107.77	142%	New England	171.10	226%	Home Rule County	County Avg. Mill Rate	% of County Avg. Mill Rate
Grenora	70.76	93%	New Leipzig	114.95	152%	Cass	73.35	69%
Gwinner	122.20	161%	New Rockford	115.35	152%	Steele	105.69	100%
Halliday	97.50	129%	New Salem	65.74	87%	Walsh	144.40	136%
Hankinson	104.08	137%	Northwood	88.64	117%	Williams	127.91	121%
Hannaford	67.42	89%	Oakes	99.86	132%			
						City Avg.	75.70	
						County Avg.	105.95	