



# Property Tax Calculation

Interim Tax Relief Advisory Committee  
March 26, 2024

Linda Svihovec  
NDACo, Research Analyst  
Cell: (701) 570-0082  
Email: [linda.svihovec@ndaco.org](mailto:linda.svihovec@ndaco.org)

# VALUATION

## Mill levies

### property tax

## What is a mill levy?



A “MILL” is defined as 1/1000 of \$1

MILL LEVY is the “tax rate” applied to the taxable valuation of a property



The amount of tax to be levied and collected is calculated by dividing the dollars needed to fund the budget by the taxable valuation of the political subdivision



$\text{Tax } \$\$ \text{ needed for Budget} \div \text{Taxable Value} = \text{MILL LEVY}$

$\text{MILL LEVY} \times \text{Individual Property Taxable Value} = \text{TAX BILL}$



# PROPERTY Values



## Locally Assessed

- All real property that is subject to property tax.
- Value is set as of February 1 of each year.
- Used as the True & Full Value when calculating property taxes.
- Residential, Commercial, Agricultural



## Centrally Assessed

Assessed by the State Board of Equalization.  
Includes railroads, pipelines, airlines, and investor-owned public utilities.  
State Tax Department certifies approved values to county auditors.



## Rural Electric Cooperatives, Telecommunication Companies

Electric Generation, Distribution, and Transmission Taxes assessed differently than other real property.

Guidelines are set by North Dakota Century Code NDCC 57-33.2.

Administered by the ND State Tax Department.

Distributed to counties by the State Treasurer.

# PROPERTY VALUES - definitions

## What is the difference between True & Full, Market, Assessed, and Taxable Value?

### True & Full Value vs Market Value

- **True & Full:** The amount determined by local assessor to be the correct value to be used for property tax calculations.
- **Market:** The price a property would bring if it were offered for sale in the open market.

### Assessed Value

- **Assessed:** 50% of the True & Full Value

### Taxable Value

- **Residential Property:** 4.5% of T&F Value (9% of Assessed Value)  
**Commercial/Agricultural/Centrally Assessed Property:** 5% of T&F Value (10% of Assessed Value)

### Property Classification Types

- **Residential:** TV 4.5% of T&F Value
- **Commercial:** TV 5% of T&F Value
- **Agricultural:** TV 5% of T&F Value

# PROPERTY VALUES

True & Full Value ÷ 2 = Assessed Value  
 Assessed Value X 9% = Residential Taxable Value  
 Assessed Value X 10% = Commercial & Ag Taxable Value

## How is Taxable Value calculated for a political subdivision?

<u>Property Class</u>	<u>True &amp; Full Value</u>	<u>50% of True &amp; Full Assessed Value</u>	<u>ABC County Taxable Value</u>
Residential	\$169,194,622	\$84,597,311	\$7,613,758
Commercial	\$90,800,920	\$45,400,460	\$4,540,046
Agricultural	\$329,062,000	\$164,531,000	\$16,453,100
Centrally Assessed	\$64,197,360	\$32,098,680	\$3,209,868
<b>Totals</b>	<b>\$653,254,902</b>	<b>\$326,627,451</b>	<b>Total Taxable Value \$ 31,816,772</b>

4.5% of T&F  
(9% of Assessed)

5% of T&F  
(10% of Assessed)

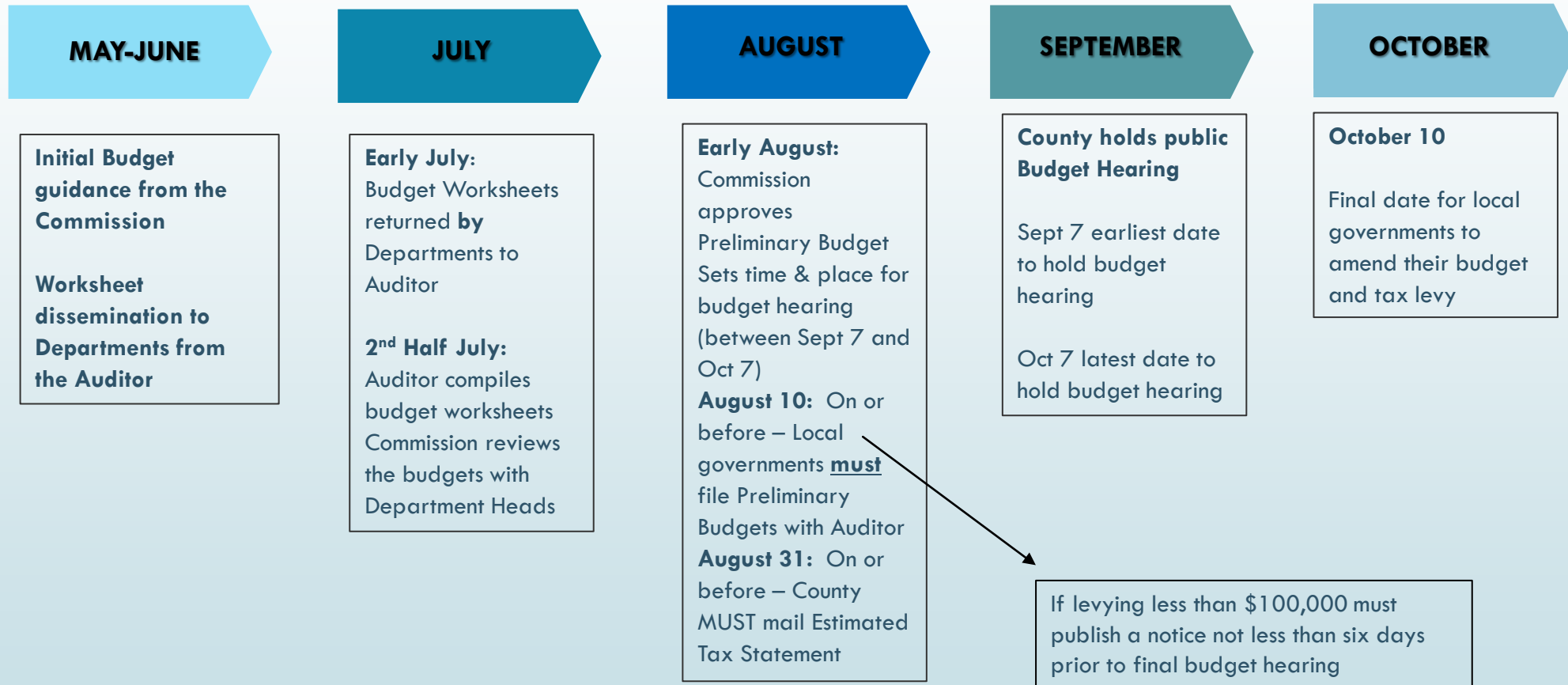
# Auditor to prepare budget

## **11-23-02. Auditor to prepare budget of county expenditures.**

The county auditor shall prepare an annual budget for the general fund, each special revenue fund, and each debt service fund of the county in the form prescribed by the state auditor. The budget must set forth specifically:

1. The detailed breakdown of the estimated revenues and appropriations requested for each fund for the ensuing year.
2. The detailed breakdown of the revenues and expenditures for each fund for the preceding year.
3. The detailed breakdown of estimated revenues and expenditures for each fund for the current year.
4. The transfers in or out for each fund for the preceding year and the estimated transfers in or out for the current year and the ensuing year.
5. The beginning and ending balance of each fund or estimates of the balances for the preceding year, current year, and ensuing year.
6. The tax levy request for any funds levying taxes for the ensuing year.
7. The certificate of levy showing the amount levied for each fund and the total amount levied.
8. The budget must be prepared on the same basis of accounting used by the county for its annual financial reports.
9. The amount of cash reserve for the general fund and each special revenue fund, not to exceed seventy-five percent of the appropriation for the fund.

# County Budget Cycle Timeline



NDCC 11-23-01  
NDCC 11-23-02  
NDCC 40-40-06  
NDCC 57-15-02.2

# Budget Revenue Worksheets

Property Tax estimate is **not** included on Revenue Budget. Property Tax is calculated later and is based on amount needed to fund the budget.

**REVENUE**

General Fund Supporting Worksheet Revenue			
	Actual Revenues 2022	Estimated Revenues 2023	Estimated Revenues 2024
<b>Taxes:</b>			
General Property Taxes	988,485.73	1,089,000.00	XXXX
Prior Years Taxes - Delinquent	26,892.44	15,000.00	15,000.00
Mobile Home Taxes	-	1,300.00	1,300.00
Estate Taxes	-	-	-
Penalty and Interest	-	-	-
<b>Total Taxes</b>	<b>\$ 1,015,378.17</b>	<b>\$ 1,105,300.00</b>	<b>\$ 16,300.00</b>
<b>Licenses, Permits, and Fees:</b>			
Beer and Liquor Licenses	2,570.00	2,485.00	2,485.00
Building Permits	65.00	100.00	100.00
Raffle & Peddlers Permits	300.00	200.00	200.00
<b>Total Licenses, Permits and Fees</b>	<b>\$ 2,935.00</b>	<b>\$ 2,785.00</b>	<b>\$ 2,785.00</b>
<b>Intergovernmental Revenue:</b>			
State Grants - Computer	-	-	-
Federal Payments in Lieu of Taxes	-	189.71	-
State Aid Distribution	463,930.14	435,000.00	450,000.00
Oil and Gas Production	-	-	-
Homestead Credit	-	7,500.00	7,500.00
State Payment	-	-	-
Communication Tax	3,671.47	3,500.00	3,500.00
Veterans Credit	-	2,500.00	-
FEMA	319.22	14,000.00	-
Use of Reserves - CARES Act	-	165,000.00	-
LATCF	50,000.00	50,000.00	-
ARPA	311,752.50	-	-
<b>Total Intergovernmental Revenue</b>	<b>\$ 829,673.33</b>	<b>\$ 677,689.71</b>	<b>\$ 461,000.00</b>

## General Fund Supporting Worksheet Revenue Continued

	Actual Revenues 2022	Estimated Revenues 2023	Estimated Revenues 2024
<b>Charges for Services</b>			
Clerk of Court	1,315.50	1,500.00	1,500.00
County Recorder	20,703.75	19,200.00	19,200.00
Sheriff	5,120.00	4,200.00	4,200.00
Copies/Faxes/Tax Data	1,207.04	400.00	500.00
Tax Assessing for City	7,500.00	15,000.00	15,000.00
	-	-	-
<b>Total Charges for Services</b>	<b>\$ 36,452.29</b>	<b>\$ 40,300.00</b>	<b>\$ 40,400.00</b>
<b>Fines and Forfeits</b>			
Court Costs	-	-	-
	-	-	-
<b>Total Fines and Forfeits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous Revenue</b>			
Interest Income	46,054.07	85,000.00	25,000.00
Great Plains Rent	1,200.00	1,200.00	1,200.00
Juanita Lake	1,100.00	800.00	800.00
Miscellaneous Revenue	7,000.00	-	-
Clerk of Court Salary Reimbursement	35,664.00	35,148.00	34,890.00
Refund on Overpayment	1,225.97	-	-
EM Salary Reimbursement	1,739.09	2,500.00	2,500.00
EM Reimbursements/Grants	28,283.53	-	-
Insurance Reimbursements	-	18,280.52	-
Mowing Museum	800.00	200.00	200.00
Sale of Assets	-	76,000.00	-
	-	-	-
<b>Total Misc. Revenue</b>	<b>\$ 123,066.66</b>	<b>\$ 219,128.52</b>	<b>\$ 64,590.00</b>
<b>Total Revenue</b>	<b>\$ 2,007,505.45</b>	<b>\$ 2,045,203.23</b>	<b>\$ 585,075.00</b>

Annual budgets are used to estimate revenues and expenditures for the year.

# Budgets Expenditure Worksheets

## General Fund Supporting Worksheet Expenditures

	Actual Expenditures 2022	Estimated Expenditures 2023	Requested 2024	Final Appropriation 2024
<b>General Government</b>				
Governing Board	72,316.05	82,108.78	85,169.37	85,169.37
Auditor	137,562.34	155,094.65	209,556.01	209,556.01
Treasurer	69,474.07	78,593.00	17,746.28	17,746.28
State's Attorney	105,006.97	121,959.55	129,404.24	129,404.24
Clerk of Court	78,621.70	99,564.99	103,183.72	102,183.72
Recorder	107,537.83	117,840.53	126,228.94	126,228.94
Director of Tax Equal.	109,649.79	149,116.66	155,410.92	155,410.92
Buildings and Grounds	115,378.01	130,376.92	137,564.66	137,564.66
Buildings and Grounds - PH	15,825.33	24,435.31	-	-
Elections	25,441.05	4,100.00	26,450.00	26,450.00
Non-Departmental	121,150.03	89,959.00	103,664.00	103,664.00
Insurance Reserve	68,500.00	68,500.00	73,356.00	73,356.00
Planning & Zoning	700.00	700.00	700.00	700.00
	-	-	-	-
<b>Total General Government</b>	<b>\$ 1,027,163.17</b>	<b>\$ 1,122,349.39</b>	<b>\$ 1,168,434.14</b>	<b>\$ 1,167,434.14</b>
<b>Public Safety</b>				
County Sheriff	399,125.08	433,475.71	454,923.49	454,923.49
County Coroner	2,400.00	2,400.00	3,900.00	3,900.00
Disaster Emergency Services	30,593.53	34,990.22	43,736.66	43,736.66
	-	-	-	-
<b>Total Public Safety</b>	<b>\$ 432,118.61</b>	<b>\$ 470,865.93</b>	<b>\$ 502,560.15</b>	<b>\$ 502,560.15</b>
<b>Culture and Recreation</b>				
County Fair	45,560.36	46,123.94	47,724.89	47,724.89
County Park	7,916.61	8,700.00	14,700.00	14,700.00
	-	-	-	-
<b>Total Culture &amp; Recreation</b>	<b>\$ 53,476.97</b>	<b>\$ 54,823.94</b>	<b>\$ 62,424.89</b>	<b>\$ 62,424.89</b>

**EXPENSES**

## General Fund Supporting Worksheet Expenditures Continued

### Debt Service

Principle  
Interest

Total Debt Service

	Actual Expenditures 2022	Estimated Expenditures 2023	Requested 2024	Final Appropriation 2024
Principle	-	-	-	-
Interest	-	-	-	-
	-	-	-	-
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Conservation of Nat. Resources

County Agent budget - 2 Mills

Total Cons. of Nat. Resources

County Agent budget - 2 Mills	110,843.08	64,000.00	66,484.42	66,484.42
	-	-	-	-
<b>Total Cons. of Nat. Resources</b>	<b>\$ 110,843.08</b>	<b>\$ 64,000.00</b>	<b>\$ 66,484.42</b>	<b>\$ 66,484.42</b>

### Miscellaneous

Miscellaneous

Total Miscellaneous

### Total Appropriation

Revenue Over (Under) Exp.

Balance January 1

Transfers In

Transfers Out

Balance (December 31)

Miscellaneous	-	-	-	8.99
<b>Total Miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8.99</b>
<b>Total Appropriation</b>	<b>\$ 1,623,601.83</b>	<b>\$ 1,712,039.26</b>	<b>\$ 1,799,903.60</b>	<b>\$ 1,798,912.59</b>
Revenue Over (Under) Exp.	\$ 383,903.62	\$ 333,163.97	\$ (1,214,828.60)	\$ (1,213,837.59)
Balance January 1	-	\$ 383,903.62	\$ 717,067.59	\$ 717,067.59
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Balance (December 31)</b>	<b>\$ 383,903.62</b>	<b>\$ 717,067.59</b>	<b>\$ (497,761.01)</b>	<b>\$ (496,770.00)</b>

# Budget Summary and Levy Calculation

<b>General Fund</b>		
	Fund <b>1000</b>	
	Max Levy Limit - <b>60</b>	
Estimated Taxable Valuation ----- <b>31,816,772</b>		
<b>APPROPRIATION AND CASH RESERVE</b>		
1.	a. Final Appropriation (from Budget Expenditure Worksheet)	<u>1,798,912.59</u>
	b. Budgeted Transfers Out	<u>-</u>
	c. Total Appropriation Line a plus Line b	1,798,912.59
2.	Cash Reserve (Note 1)	<u>350,000.00</u>
3.	<b>TOTAL APPROPRIATION AND CASH RESERVE</b> Line 1c plus Line 2	<u><b>\$ 2,148,912.59</b></u>
<b>RESOURCES AND AMOUNT LEVIED</b>		
4	Cash and Investments (Estimated) December 31, 2023	<u>717,067.59</u>
5.	a. Estimated Revenue (from Budget Revenue Worksheet)	<u>585,075.00</u>
	b. Estimated Transfers In	<u>-</u>
	c. Total Estimated Revenue and Transfers In Line a plus Line b	<u>585,075.00</u>
6.	<b>TOTAL RESOURCES--Line 4 plus Line 5c</b>	<u><b>\$ 1,302,142.59</b></u>
7.	Levy Required--Line 3 less Line 6 If this difference is less than 0 enter 0	<u>846,770.00</u>
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)	<u>42,000.00</u>
9.	<b>TOTAL AMOUNT LEVIED--Line 7 plus Line 8</b>	<u><b>\$ 888,770.00</b></u>
10.	Estimated Mills	<u>27.93</u>

Note 1-- Cash Reserve/Interim Fund (N.D.C.C. 57-15-27) Not to exceed 75% of the current year appropriation for all purposes other than for debt retirement and appropriations financed from Bond Sources.

**\$ 2,148,913**  
**- \$ 1,302,143**  
**+ \$ 42,000**  
**\$ 888,770**



# BUDGETS & MILL LEVIES



## How is the mill levy calculated?

Dollars needed to fund budget (Appropriation + Cash Reserve)	\$ 2,148,913
Revenue/Cash to support budget (not property taxes)	( 1,302,143)
Allowance for Delinquent Tax Collection (cannot exceed 5%)	<u>+ 42,000</u>
Property Taxes needed for General Fund budget	\$ 888,770
Divided by <b>Taxable Valuation</b>	÷ 31,816,772
<b>Mill Rate</b> (\$888,770 ÷ \$31,816,772)	.02793
<b>Mill Levy</b> = .02793 X 1000	<b>27.93 mills</b>

# BUDGETS & MILL LEVIES

## EXAMPLE: County Tax calculation (cont.)

**How is the mill levy used to calculate tax?**

True & Full Value of House (residential property)	\$ 300,000
Assessed Value = 50% of True & Full Value (\$300,000 X 50%)	\$ 150,000
Taxable Value = 4.5% of T&F Value (9% of Assessed Value)	\$ 13,500
Mill Levy	X 27.93 mills
<b>TAX DUE = Taxable Value X Mill Levy ÷ 1000 (\$13,500 X 27.93 ÷ 1000)</b>	<b>\$377</b>

# BUDGETS & MILL LEVIES

How does taxable value affect mill levies?

	Example 1	Example 2	Example 3
Total dollars needed for budget (Expenses & Reserve)	\$ 2,220,913	\$ 2,220,913	\$ 2,220,913
Revenue to support budget (not property taxes)	( 1,302,143)	( 1,302,143)	( 1,302,143)
Property Taxes needed to fund budget	\$ 888,770	\$ 888,770	\$ 888,770
Property Taxes needed to fund budget	\$ 888,770	\$ 888,770	\$ 888,770
Divided by <b>Taxable Valuation</b>	÷ 31,816,772	÷ 20,000,000	÷ 42,000,000
<b>Mill Rate = (\$888,770 ÷ Taxable Value)</b>	.02793	.04444	.02116
<b>Mill Levy = Mill Rate X 1000</b>	<b>27.93 mills</b>	<b>44.44 mills</b>	<b>21.16 mills</b>

# BUDGETS & MILL LEVIES

## EXAMPLE: County Tax calculation (cont.)

**How do mill levies affect the tax due on property?**

	Example 1	Example 2	Example 3
True & Full Value of House (residential property)	\$ 300,000	\$ 300,000	\$ 300,000
Assessed Value = 50% of True & Full Value (\$300,000 X 50%)	\$ 150,000	\$ 150,000	\$ 150,000
Taxable Value = 4.5% of T&F Value (9% of Assessed Value) \$300,000 X 4.5%	\$ 13,500	\$ 13,500	\$ 13,500
Mill Levy	27.93 mills	44.44 mills	21.16 mills
<b>TAX DUE = TV X Mill Levy ÷ 1000</b>	<b>\$377</b>	<b>\$600</b>	<b>\$286</b>

# Property Taxes & Mill Levies

Residential Property Valued at \$300,000

Taxable Value: \$300,000 X 4.5% = \$13,500

Political Subdivision	Taxable Value	Mill Levy	Tax Due
State Medical Center	13,500	1.00	\$ 13
County General Fund	13,500	27.93	\$ 377
County Road & Bridge	13,500	10.00	\$ 135
County Extension	13,500	4.00	\$ 54
County Historical Society	13,500	1.00	\$ 14
County Weed Control	13,500	3.50	\$ 47
City (or Township)	13,500	75.00	\$ 1,012
City Park	13,500	30.00	\$ 405
School District	13,500	90.00	\$ 1,215
Fire District	13,500	5.00	\$ 68
<b>TOTAL TAX DUE</b>		<b>247.93 mills</b>	<b>\$ 3,340</b>

Effective Tax Rate =  
 Tax ÷ T&F Value

\$3,340 ÷ \$300,000 =  
 ETR 1.13%

County Taxes  
 \$ 627  
 19% of bill

City Taxes  
 \$ 1,417  
 42% of bill

School Taxes  
 \$ 1,215  
 36% of bill

Fire Dist. Taxes  
 \$ 68  
 2% of bill



# Maximum levy worksheet – CALCULATION 1

## Calculation 1 (N.D.C.C. § 57-15 district levies)

1. Current year taxable value:			
a. Locally assessed:			
\$	28,606,904		
b. Centrally assessed:			
\$	3,209,868	2. Maximum mills provided by law, including excess levies approved by voters	3. Levy at max mills (No. 1 total times No. 2)
\$	31,816,772	60.00	\$ 1,909,006.32

**Current Year Taxable Value:**

Locally Assessed Value + Centrally Assessed Value

**Maximum Mills:**

Levy Limitations Book – most current

Levy Limitations

1200 - County				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1201	General or Home Rule or Home Rule	60 Mills	N.D.C.C. § 57-15-06 N.D.C.C. §§ 12.1-01-05; 57-01-02.1	General county purposes. If, for taxable year 2015, a county levied more than 60 mills for general fund purposes plus other levies consolidated into the general fund pursuant to 2015 SB 2144, it may levy the same number of mills for taxable year 2016. The number of mills in excess of 60 mills must be reduced by 25 percent each year beginning with taxable year 2017 so that by taxable year 2020, the county is levying no more than 60.00 mills for general fund purposes.

# Maximum levy worksheet – CALCULATION 2

**Taxes Levied Previous Years:**  
Pulled from three previous years' MLWs

Calculation 2 (N.D.C.C. Section 57-15-01.1 Protection of Taxpayers and Taxing Districts)					
4. Taxes levied in the last three years (expressed in dollars)					
a. last year	\$ 977,520.00	b. two years ago	\$ 1,000,000.00	c. three years ago	\$ 1,030,000.00
5. Base year (largest 4 a, b, or c)			6. Base year taxable value of taxable & exempt* property		
\$ 1,030,000.00			\$ 29,324,170		
7. Expired levies in mills		8. Expired temporary levies (No. 6 times No. 7)		9. Base year taxes (No. 5 minus No. 8)	
		\$ -		\$ 1,030,000.00	
10. Calculated mill rate for taxes levied in the base year (No. 9 ÷ No. 6)		11. Taxable value of taxable & exempt* property removed since the base year.		12. Adjustment for property no longer in the taxing district (No. 10 times No. 11)	
35.12		\$ 5,860		\$ 205.80	
		13. Taxable value of taxable & exempt* property added since the base year.		14. Adjustment for property added to the taxing district (No. 10 times No. 13)	
		\$ 175,041		\$ 6,147.44	
15. New or increased mills authorized by the legislature or electors (xxx.xx) **			16. New mills increase (No. 1 total times No. 15)		
			\$ -		
17. Adjusted base year taxes (No. 9 minus No. 12 plus No. 14 plus No. 16)				\$ 1,035,941.64	

Example: Demolished house destroyed by fire & removed from property

Example: 2 New Houses & New Apartment Bldg

# Maximum levy worksheet – FINAL CALCULATION

MAXIMUM LEVY WORKSHEET - For Taxable Year 2023

Page 2

OFFICE OF STATE TAX COMMISSIONER

**18. Maximum Levy Authority**  
**(greater of Nos. 3 or 17)**

Levy Amount

1,909,006.32

**Maximum levy calculation (N.D.C.C. § 57-15-01.1)**

19. Max Levy (No. 18)	20. Amount of Levy certified by district	21. Final levy (lesser of 19 or 20)
1,909,006.32	888,770.00	888,770.00
		22. Fund mill rate (No. 21 ÷ No. 1)
		27.93

\* Property exempt by local discretion or charitable status. See section 57-15-01.1(2)(d).

\*\*Increased levy authority may be limited for a specified number of years.

Review specific levy statute. See section 57-15.

# Maximum levy worksheet – FINAL CALCULATION

- Maximum levy:
  - Compares the calculations provided by law
  - Provides largest amount from the calculations
- Certified by district:
  - Certified in dollars
  - May amend no later than October 10
- Final Levy - cannot be greater than amount certified

**THIS IS NOT A BILL**  
**Notice of Estimated Property Tax and Budget Hearing Dates**

You are hereby notified of the potential change in your taxes based on each district's preliminary budgets. Your actual taxes may vary based upon the final budgets of the districts and any valuation adjustments made by the State Board of Equalization. This notice does not include any special assessments.

Parcel Number: 0025-075-050

Physical Address:

BISMARCK, ND

Legal Description:

BLK. 75  
 MCKENZIE & COFFIN'S Block 75 EAST 65'  
 OF LOTS 17-18

**RESIDENTIAL PARCEL**

	2021	2022	Change	
Legislative Tax Relief	\$978.69	\$1,098.74	\$120.05	
<b>* Property Valuation</b>				
True & Full Value	\$157,200	\$177,100	\$19,900	12.66%
Taxable Value	7,074	7,970	896	
Less: Homestead Credit				
Less: Disabled Veteran Credit				
<b>Taxable Value</b>	<b>\$7,074</b>	<b>\$7,970</b>	<b>\$896</b>	<b>12.67%</b>

Property Taxes by District	2021	2022 Proposed	Change	
Burleigh County	\$216.95	\$259.76	\$42.81	INCREASE
City of Bismarck	\$550.00	\$623.50	\$73.50	INCREASE
Bismarck Park District	\$239.10	\$269.46	\$30.36	INCREASE
Bismarck School	\$758.26	\$854.30	\$96.04	INCREASE
Soil Conservation District	\$8.70	\$3.90	\$-4.80	
Garrison Diversion	\$7.08	\$7.96	\$0.88	INCREASE
Water Resource District	\$10.62	\$11.96	\$1.34	INCREASE
State of North Dakota	\$7.08	\$7.96	\$0.88	INCREASE
<b>Consolidated Tax</b>	<b>\$1,797.79</b>	<b>\$2,038.80</b>	<b>\$241.01</b>	<b>13.41%</b>

Effective Tax Rate (tax divided by value) **1.14%** **1.15%**

**Hearing Schedule: (Hearing on Preliminary Budget)**

Burleigh County	September 21, 2022 6:00PM Tom Baker Room, City/County Building, 221 N 5th St, Bismarck, ND 58501
City of Bismarck	September 13, 2022 5:15PM Tom Baker Room, City/County Building, 221 N 5th St, Bismarck, ND 58501
Bismarck Park	September 15, 2022 5:15PM Tom Baker Room, City/County Building, 221 N 5th St, Bismarck, ND 58501
Bismarck School	September 12, 2022 6:00PM Tom Baker Room, City/County Building, 221 N 5th St, Bismarck, ND 58501
Soil Conservation	October 5, 2022 9:00AM Menoken Farm, 1107 171st St NE, Menoken, ND 58558
Garrison Diversion	October 6, 2022 1:45PM Garrison Diversion Office, 401 Highway 281 NE, Carrington, ND 58421

Citizens will have an opportunity to present oral or written comments regarding the district's budget at or before the hearing. A copy of the district's budget will be available at the district's normal place of business at least 7 days prior to the hearing.

\* Although property valuation information is included in this notice, property values cannot be addressed at the public hearings. If an objection to valuations must be addressed to local, county and state boards of equalization or through abatement proceedings after the values set. Governing bodies holding public hearings regarding preliminary budgets do not have the

# Estimated Tax Notice

NDCC 57-15-02.2

Estimated property tax and budget hearing notice

Political subs provide preliminary budget, levy request, budget hearing date/time to county auditor on or before **August 10**

Estimated Tax Statement sent to each owner on or before **August 31**

Notice must contain:

- Date
- Time
- Location
- True & Full Value
- Prior year tax
- Estimated tax
- Difference
- INCREASE
- Last Year's Special Assessment Total



**2021 Burleigh County Real Estate Tax Statement**

Check here to request receipt  
(No receipt will be sent unless requested)



\*0025-075-050\*

Parcel Number: 0025-075-050  
Statement Number: 5390

**RESIDENTIAL PARCEL**

Total tax due	2,387.44
Less 5% discount	89.89
<b>Amount due by February 15, 2022</b>	<b>2,297.55</b>
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2022	1,488.55
Payment 2: Pay by October 17, 2022	898.89

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer  
PO Box 5518  
Bismarck, ND 58506-5518

MP # *Detach and return with payment*

**2021 Burleigh County Real Estate Tax Statement**

Statement No: 5390

Parcel Number: 0025-075-050  
Jurisdiction: 010101  
Owner: Physical Location BISMARCK, ND

Legal Description  
Addition Name: MCKENZIE & COFFINS  
BLK:75  
MCKENZIE & COFFINS Block: 75 EAST 65' OF LOTS 17-18

<b>Legislative tax relief (3-year comparison)</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Legislative tax relief	880.45	917.36	978.69

<b>Tax distribution (3-year comparison):</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
True and Full Value	140,900	147,200	157,200
Taxable Value	6,341	6,624	7,074
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
<b>Net Taxable Value</b>	<b>6,341</b>	<b>6,624</b>	<b>7,074</b>
<b>Total mill levy</b>	<b>236.590</b>	<b>244.940</b>	<b>254.140</b>

<b>Taxes By District (in dollars):</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
City	373.36	455.08	550.00
County	223.84	227.58	243.35
Park	217.00	223.16	239.10
School (after State Reduction)	679.68	710.04	758.26
State	6.34	6.62	7.08

<b>Consolidated tax</b>	<b>1,500.22</b>	<b>1,622.48</b>	<b>1,797.79</b>
<b>Net effective tax rate</b>	<b>1.06%</b>	<b>1.10%</b>	<b>1.14%</b>

<b>2021 TAX BREAKDOWN</b>	
Net consolidated tax	1,797.79
Plus: Special Assessments	589.65
<b>Total tax due</b>	<b>2,387.44</b>
Less: 5% discount, if paid by February 15, 2022	89.89
<b>Amount due by February 15, 2022</b>	<b>2,297.55</b>
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2022	1,488.55
Payment 2: Pay by October 17, 2022	898.89

Special Assessments	
Principal	473.63
Interest	116.02
Installation payment due	589.65
Remaining balance due	5,435.73

To pay the city specials remaining balance, make your payment directly to the City of Bismarck, PO Box 5503, Bismarck, ND 58506  
Phone: 701.355.1600

**\*See Important Information On Back\***  
Please keep this portion for your records. No receipt will be sent unless requested.

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer  
221 N 5th Street  
Bismarck, ND 58501  
Phone: 701.222.6694  
Website: [www.burleighco.com](http://www.burleighco.com)

# Tax Statement

## 3-year Comparisons:

Legislative Tax Relief, Value, Mill Levy, Tax, Effective Tax Rate

**2021 Burleigh County Real Estate Tax Statement**

Parcel Number: 0025-075-050  
Jurisdiction: 010101  
Owner: Physical Location BISMARCK, ND

Legal Description  
Addition Name: MCKENZIE & COFFINS  
BLK:75  
MCKENZIE & COFFINS Block: 75 EAST 65' OF LOTS 17-18

<b>Legislative tax relief (3-year comparison)</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Legislative tax relief	880.45	917.36	978.69

<b>Tax distribution (3-year comparison):</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
True and Full Value	140,900	147,200	157,200
Taxable Value	6,341	6,624	7,074
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
<b>Net Taxable Value</b>	<b>6,341</b>	<b>6,624</b>	<b>7,074</b>
<b>Total mill levy</b>	<b>236.590</b>	<b>244.940</b>	<b>254.140</b>

<b>Taxes By District (in dollars):</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
City	373.36	455.08	550.00
County	223.84	227.58	243.35
Park	217.00	223.16	239.10
School (after State Reduction)	679.68	710.04	758.26
State	6.34	6.62	7.08

<b>Consolidated tax</b>	<b>1,500.22</b>	<b>1,622.48</b>	<b>1,797.79</b>
<b>Net effective tax rate</b>	<b>1.06%</b>	<b>1.10%</b>	<b>1.14%</b>

- Legislative Tax Relief
- T&F Value
- Taxable Value
- Mill Levy
- Legislative Tax Relief
- Net Consolidated Tax
- ETR= Tax ÷ T&F Value

# LINKS AND RESOURCES:

[NDCC Chapter 57-15: Tax Levies & Limitations](#)

[NDCC Chapter 11-23: County Budget](#)

[NDCC Chapter 40-40: Municipal Budget Law](#)

[ND Tax Department Schedule of Levy Limitations](#)

[County Property Tax Statements \(ndpropertytax.com\)](#)

[NDACO County Handbook \(under development\)](#)



Linda Svihovec

NDACo, Research Analyst

Cell: (701) 570-0082

Email: [linda.svihovec@ndaco.org](mailto:linda.svihovec@ndaco.org)