

**State Treasurer  
Budget No. 120  
House Bill No. 1005**

	<b>FTE Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
2025-27 legislative appropriation	7.00	\$3,215,939	\$295,000 <sup>1</sup>	\$3,510,939
2023-25 legislative appropriation	<u>7.00</u>	<u>2,016,755<sup>2</sup></u>	<u>0</u>	<u>2,016,755</u>
2025-27 appropriation increase (decrease) to 2023-25 appropriation	0.00	\$1,199,184	\$295,000	\$1,494,184

<sup>1</sup>The entire amount shown for other funds is one-time funding.

<sup>2</sup>This amount includes \$27,825 of one-time funding. Excluding this amount, the agency's ongoing General Fund appropriation is \$1,988,930.

**Item Description**

**New and vacant FTE pool** - The Legislative Assembly transferred \$36,646 for the new and vacant FTE pool line item, all of which is for estimated savings from vacant positions.

**One-time funding** - The Legislative Assembly provided \$295,000 of one-time funding from the Strategic Investment and Improvements Fund for information technology projects.

**Carbon dioxide pipeline payments in lieu of property taxes** - North Dakota Century Code Section 57-06-17.2 requires the State Treasurer to provide annual payments in lieu of property taxes to counties for carbon dioxide pipeline property while the property is under a 10-year exemption. Each county auditor is required to submit a statement to the Tax Department by December 26 each year regarding the amount of tax that would have been assessed against the property. After receiving a certification from the Tax Department, the State Treasurer must distribute the annual payments by March 1 of the subsequent year.

**State aid distribution withholding - Soil survey data** - Section 57-02-27.2 requires the State Treasurer to withhold 5 percent of a county's allocation each quarter from the State Aid Distribution Fund beginning with the 1<sup>st</sup> quarter of 2013 for any county that has not implemented the use of soil type and soil classification data from detailed or general soil surveys in assessing agricultural property. Allocations withheld from counties are to be deposited in the Agricultural Land Valuation Fund. After a county implements the use of soil type and soil classification data, the allocations withheld from the county are distributed by the State Treasurer from the Agricultural Land Valuation Fund to the county.

**Status/Result**

Through January 2026, the agency had estimated vacant FTE position savings of \$1,236, none of which was used for other purposes. There were no vacant positions reported from July 2025 through January 2026.

Through March 2026, the agency spent \$43,927 and anticipates \$180,000 more to be spent by the end of the biennium. The agency plans to request an exemption to continue the remaining \$71,073 into the 2027-29 biennium.

The Legislative Assembly appropriated \$1 million for the payments in lieu of property taxes for the 2025-27 biennium. Through March 2026, the State Treasurer distributed \$396,074, including \$52,360 to Bowman County, \$325,244 to Mercer County, and \$18,470 to Slope County. The State Treasurer anticipates an additional \$435,682 will be paid during the 2<sup>nd</sup> year of the biennium with \$168,244 of unspent appropriation authority returned to the General Fund at the end of the 2025-27 biennium.

All counties have implemented the use of soil type and soil classification data. No counties are subject to withholding, and the balance of the Agricultural Land Valuation Fund is \$0.