

# TESTIMONY TO THE INTERIM TAXATION COMMITTEE

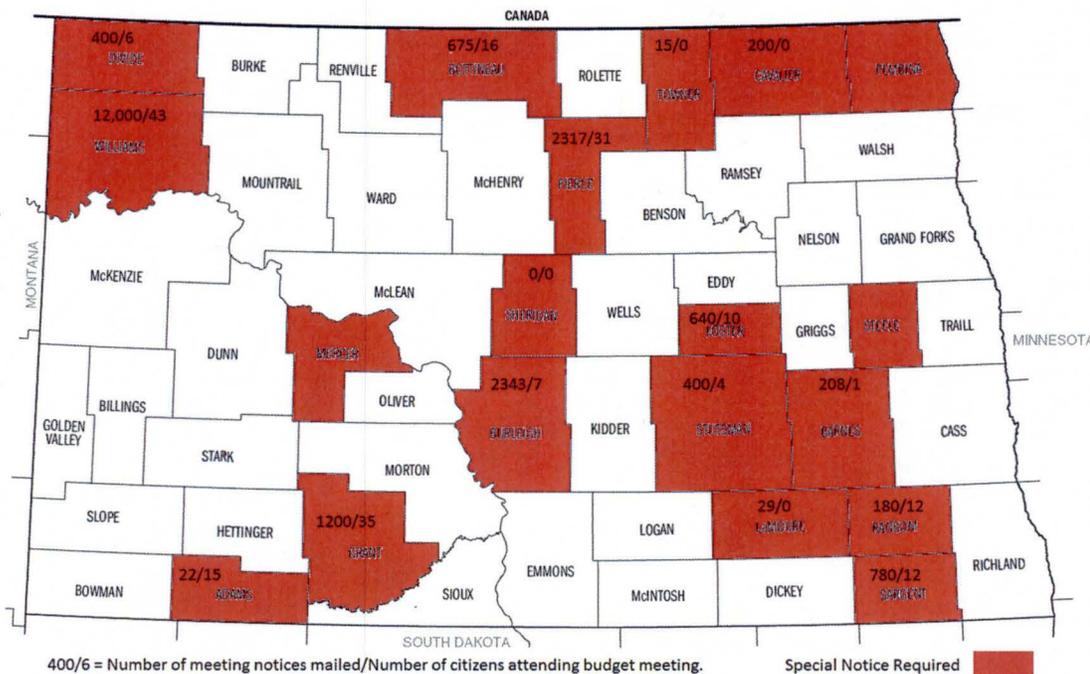
Prepared January 30, 2014 by  
 Terry Traynor, NDACo Assistant Director  
 North Dakota Association of Counties

## REGARDING COUNTY BUDGET MEETING NOTICES

Mr. Chairman and committee members, this testimony has been prepared as an update to a previous committee request regarding the new notice requirements for local government budget meetings. With all counties reporting, the map now depicts that in 28 counties the preliminary county budget did not trigger the new “Truth in Taxation” notice publication and therefore did not require the mailing of meeting notices to those with assessment increases above the threshold. The preliminary budgets in the 19 shaded counties, however, did trigger the notices.

The map also indicates the number of individual notices mailed and the number of “citizens” (or non-county officials) attending the budget meetings. Collectively, the 19 counties mailed 22,000 notices and had a total of 227 citizens attend their budget meetings. The counties that did not publish and send the additional notices generally had no citizen attendance at their budget meeting.

The 19 counties incurred approximately \$24,000 in additional direct costs to meet the publication and mailing requirements, and estimate their additional staff time to total approximately 200 hours.



**2013 Property Tax Analysis prepared for the ACIR, November 20, 2013**

	Morton/Mandan Keidels Terrace Single Family Res	Morton/Rural Rural Glen Ullin 1/4 Section Ag	Cass/Fargo Osgood Add. Single Family Res.	Cass/Rural Normanna Twp 1/4 Section Ag
2012 T&F Value	\$226,600	\$47,200	\$250,900	\$145,100
2013 T&F Value	\$252,700	\$47,900	\$250,900	\$159,600
Value Inc (Decr)	11.52%	1.48%	0.00%	9.09%
2012 Total Taxes	\$4,022	\$519	\$4,008.08	\$2,045.98
2013 Total Taxes	\$3,314	\$393	\$3,006.10	\$1,676.44
Tax \$ Inc (Decr)	-18%	-24%	-25%	-18%
2012 Effective Rate	1.8%	1.1%	1.6%	1.4%
2013 Effective Rate	1.3%	0.8%	1.2%	1.1%
<u>Subdivision Changes</u>				
School	(\$481.00)	(\$69.00)	(\$747.35)	(\$327.57)
County	(\$77.00)	(\$53.00)	(\$108.09)	(\$30.68)
City	(\$136.00)		(\$88.88)	
City Park	(\$10.00)		(\$47.42)	
All Other	(\$4.00)	(\$4.00)	(\$10.25)	(\$11.29)
TOTAL	(\$708.00)	(\$126.00)	(\$1,001.98)	(\$369.54)

	Mercer/Beulah Single Family Res	Mercer/Rural 1/4 Section Ag	Burleigh/Bismarck Pebble Creek Add. Single Family Res.	Burleigh/Rural Trygg Township 1/4 Section Ag.
2012 T&F Value	\$146,670	\$42,802	\$238,200	\$49,200
2013 T&F Value	\$176,950	\$47,147	\$259,600	\$55,200
Value Inc (Decr)	20.64%	10.15%	8.99%	12.20%
2012 Total Taxes	\$2,011	\$521	\$3,309	\$412
2013 Total Taxes	\$1,853	\$391	\$2,681	\$326
Tax \$ Inc (Decr)	-8%	-25%	-19%	-21%
2012 Effective Rate	1.4%	1.2%	1.4%	0.8%
2013 Effective Rate	1.0%	0.8%	1.0%	0.6%
<u>Subdivision Changes</u>				
School	(\$276.91)	(\$69.34)	(\$438.12)	(\$61.39)
County	\$9.00	(\$17.49)	(\$62.27)	(\$11.34)
City	\$36.64		(\$99.25)	
City Park	\$46.69		(\$28.15)	
All Other				(\$12.98)
TOTAL	(\$184.58)	(\$86.83)	(\$627.79)	(\$85.71)