

BUDGET HEARING NOTICE REQUIRED BY NDCC 57-15-02.1(2)
SURVEY OF 20 LARGEST CITIES
NORTH DAKOTA LEAGUE OF CITIES
JANUARY, 2014

1. Did your city mail the budget hearing notice as required by NDCC 57-15-02.1(2) for those exceeding the zero increase number of mills?

Bismarck - No	Beulah - Yes	Bottineau - No
Casselton - No	Devils Lake - No	Dickinson - No
Fargo - No	Grafton - Yes	Grand Forks - Yes
Hazen - No	Horace - No	Jamestown - No
Lincoln - No	Mandan - No	Minot - Yes
Rugby - No	Valley City - No	Wahpeton - Yes
West Fargo - No	Williston - Yes	

2. If so, were there any problems associated with developing and mailing this budget hearing notice?

Many letters came back as undeliverable because the property had been sold.

The cost of mailing 12,000 letters had not been included in the budget.

The mailing took a lot of staff time.

People had no idea what the letter meant.

There was concern that we might miss someone with a required notice.

Taxpayers complained about receiving multiple notices.

There was some confusion that a proposed percentage increase applied to their entire tax bill.

3. What suggestions or comments do you have relating to this budget hearing notice?

Budget hearing notice is already published in the newspaper.

We did not see increased participation as a result of the notice.

Go back to just publishing in the newspaper.

Some wondered why they received a letter and their neighbor did not.

Newspaper and website hearing notice should be sufficient.

Notice of assessment increase could include reference to budget hearings.

Enhanced budget hearing notice and mailing requirement both increase costs.

We spent a lot of staff time explaining the new notice.

Developers should get one letter for all of their properties.

57-15-02.1. Property tax levy increase notice and public hearing.

Notwithstanding any other provision of law, a taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.

1. The governing body shall cause publication of notice in its official newspaper at least seven days before a public hearing on its property tax levy. A public hearing under this section may not be scheduled to begin earlier than six p.m. The notice must have at least one-half inch [1.27 centimeters] white space margin on all four sides and must be at least two columns wide by five inches [12.7 centimeters] high. The heading must be capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district) TAXPAYERS". The proposed percentage increase must be printed in a boldface type size no less than two points less than the heading, while the remaining portion of the advertisement must be printed in a type face size no less than four points less than the heading. The text of the notice must contain:

- a. The date, time, and place of the public hearing.
- b. A statement that the public hearing will be held to consider increasing the property tax levy by a stated percentage, expressed as a percentage increase exceeding the zero increase number of mills.
- c. A statement that there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.
- d. Any other information the taxing district wishes to provide to inform taxpayers.

2. At least seven days before a public hearing on its property tax levy under this section, the governing body shall cause notice of the information required under subsection 1 to be mailed to each property owner who received notice of an assessment increase for the taxable year under section 57-12-09.

3. If the governing body of the taxing district does not make a final decision on imposing a property tax levy exceeding the zero increase number of mills at the public hearing required by this section, the governing body shall announce at that public hearing the scheduled time and place of the next public meeting at which the governing body will consider final adoption of a property tax levy exceeding the tax district's zero increase number of mills.

4. For purposes of this section:

- a. "New growth" means the taxable valuation of any property that was not taxable in the prior year.
- b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes levied by the taxing district.
- c. "Taxing district" means a city, county, school district, or city park district but does not include any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.
- d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.