

Testimony to the
ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS
 Prepared August 28, 2013
 by the North Dakota Association of Counties
 Terry Traynor, Assistant Director

CONCERNING COUNTY BUDGET INFORMATION & STATE DATABASE

Madam Chair and Commission members, thank you for the invitation to respond to several questions regarding this study topic.

I would like to begin by attempting to characterize the fiscal data that is developed and maintained by counties – to address the question of uniformity of this type of information. Although all 53 counties provide largely the same services to their citizens, the scale at which each provides a particular service, and their means of funding that service, can vary greatly. As a result, the fiscal management tools available to each county also vary quite significantly. Table 1, attached to this testimony, illustrates the diversity in software used by counties for fiscal management. It should be noted that the three software companies with the largest ‘footprints’ (totaling 46 counties) are maintained by a single support person each – a fact that is critical to the implementation of changes and improvements.

While the dedication of sufficient staff and funding to the uniform retrieval of budgetary information from the various software systems would undoubtedly produce similarly formatted information, the uniformity would likely stop at the format. It has been decades since the state maintained a uniform chart of accounts for local government. Lacking this foundational element, the various county systems have evolved over time to be quite different. Oil tax revenue is treated as “in lieu of property tax” in one county and as “state aid” in another. As you will see in later testimony, some counties levy for social service costs completely within a dedicated human service levy while others levy for these costs totally within their general fund. Some pay road employee benefits from their highway fund, others use a “central service” approach and have all benefits come from the same fund. The examples are numerous, with valid (and strongly held) reasons for the differences, but the reality is that the further one “drills down” in the data the less uniformity one finds and the greater the challenge in making comparisons.

We were asked about the information that counties currently make available on their websites. Rather than asking counties themselves, we undertook a staff research project within our office and examined each county website ourselves to see if we could find any of seven fairly common types of information. The results of this research forms Table 2. It is our belief that the data provided in each county is likely that which is most often requested by that county’s citizens –

County (Period)	Page Views			Notes
	Mainpage (Baseline)	Auditors Page	Budget Page	
Morton (2 months)	19,043	565	49	1
McKenzie (1 month)	3,756	274	?	2
Dunn (2 months)	2,551		9	
Burleigh (8 months)	61,489		169	

Notes: 1. Morton's data indicates 25 unique IP addresses viewed the budget
 2. McKenzie's Auditor's page includes the budget, infrastructure grant applications, game & fish licenses, election results and gemal courthouse information.

contact information and the ability to research their own taxes (and for realtors and appraisers – the taxes of others). Of the seven counties currently posting their budgets, four budgets are quite brief (< 5 pages) while the other three are significantly more detailed. A follow-up with those seven about “traffic tracking” of their websites is compiled to the left.

NDACo was asked what would be feasible for our association to do to coordinate the efforts to make county budgets available on-line. We have already communicated with both county commissioners and auditors about the state website option included in HB1015, and made it a specific point of our presentation to the county auditors' annual meeting this last July. At that time those present were asked if they would be willing to submit their approved budget (or a link) and there was unanimous agreement to do so. We have since communicated with OMB, asking how local governments are to provide this information, and we have distributed their response to the auditors. We will follow up with the auditors in the fall after budgets are approved and urge them to transmit their information if they have not already done so.

The question was raised as to whether "putting information on a state website (directly or by link) could replace or eliminate some reporting counties are currently required to do?" The quick answer we received from the auditors was, "that would be wonderful." In recent years the required reporting by counties (and other local governments) has multiplied – and therefore the time and (property tax) costs have increased. Immediately identified were several budgetary reports that have been attached to the recent increases in oil tax revenue and dedicated highway funding. These are largely duplicative reports for the oil counties, have the same uniformity issues discussed above; and the compiled data appear to be largely unused.

Additionally, the new publication (and now mailing) of the "truth in taxation" notice was created in 2011 without any alteration or elimination of the existing preliminary budget publication requirement – resulting in dual publications (dual costs) for some (Example – Table 3). Even double-publishing did not seem have much impact on attendance at county budget meetings, as evidenced by our survey over the last three budget cycles (Table 4) – except possibly to prompt individuals to attend the meetings to request increased spending.

Certainly county officials strongly support the goal of providing the public with timely, accurate and usable information – particularly as it relates to their local government budgets and taxes. Just increasing the number and ways in which various subsets of this information are reported does not seem to be meeting that goal. If the result of this study could ultimately simplify, automate, and consolidate this information in a more uniform, usable and less costly format, county officials and taxpayers would be pleased. The statutes requiring the various reports mentioned are reproduced on page 8 of this testimony.

In addition to the statutory changes to the notice requirements for budget and levy hearings, we were asked about the changes to the requirements for assessment increase notices. As this is a duty of the assessment official, the first level of responsibility lies with the township and city assessors. Certainly where counties have contracted to fulfill this assessing role or where the local equalization board has failed to adjust values according to law, the county becomes responsible for the notices. We were asked about the uniformity in the format used by counties for these notices. I requested copies from Bottineau, Burleigh, Cass, Mercer, Ramsey and Morton Counties. All of these use the form (or a facsimile programed into their tax software) of the standard form posted to the State Tax Department website. The example received from Morton County is included as page 9 of this testimony.

The final question posed to NDACo on this topic dealt with the statutory changes to the content of property tax statements. As the Legislators and county officials are aware, there have been fairly significant changes required in each of the last four sessions. With some exceptions, the immediate costs of these changes have been borne by the software vendors, although their annual maintenance fees have most assuredly been adjusted to allow them to recover their costs.

The most consistent concern voiced by county officials has been that the statutory changes tend to add new ways of displaying the same information, without the removal of any of the existing information, making the statement ever more complex and confusing for the taxpayer. These growing requirements have also pushed more counties into using a single-parcel (rather than a multiple-parcel) format, which also raises production and mailing costs. A separate packet of statement examples (blue), arranged by software system, has been prepared to illustrate this complexity.

The 2013 legislation directing a change to the tax statement included an approval process for statement formats. I have copied the correspondence from the Tax Department to the counties regarding this process on the final three pages of this testimony. NDACo has been included in several discussions with the Tax Department regarding their role in tax statement design. It is my understanding that, considering the timing, for this year's tax statements the Tax Department will limit its involvement to ensuring that the newly required information is present. County officials are hopeful that, over the long-term, this process, particularly in light of some of the study directions of the Taxation Committee, may spur a more holistic examination of how this important information is communicated to our citizens.

Software by County

Table 1

	General Ledger/Accounting - 2012
Adams County	Software Innovations
Barnes County	Computer Professionals
Benson County	GovernSoft
Billings County	GovernSoft
Bottineau County	GovernSoft
Bowman County	GovernSoft
Burke County	Software Innovations
Burleigh County	Local AS/400
Cass County	Sungard HTE
Cavalier County	Software Innovations
Dickey County	Software Innovations
Divide County	GovernSoft
Dunn County	Computer Professionals
Eddy County	GovernSoft
Emmons County	GovernSoft
Foster County	Software Innovations
Golden Valley County	Software Innovations
Grand Forks County	New World
Grant County	Software Innovations
Griggs County	GovernSoft
Hettinger County	GovernSoft
Kidder County	Software Innovations
LaMoure County	Computer Professionals
Logan County	Software Innovations
McHenry County	GovernSoft
McIntosh County	Software Innovations
McKenzie County	Computer Professionals
McLean County	GovernSoft
Mercer County	Local AS/400
Morton County	Computer Professionals
Mountrail County	Computer Professionals
Nelson County	GovernSoft
Oliver County	Software Innovations
Pembina County	Computer Professionals
Pierce County	Software Innovations
Ramsey County	GovernSoft
Ransom County	Computer Professionals
Renville County	GovernSoft
Richland County	GovernSoft
Rolette County	GovernSoft
Sargent County	Computer Professionals
Sheridan County	GovernSoft
Sioux County	Software Innovations
Slope County	CSA/Tyler
Stark County	GovernSoft
Steele County	GovernSoft
Stutsman County	Computer Professionals
Towner County	GovernSoft
Traill County	GovernSoft
Walsh County	GovernSoft
Ward County	Sungard HTE
Wells County	Software Innovations
Williams County	Great Plains

County Websites

	County Official Contacts	Commisson Agenda Notice	Commission Minutes	Road Restrictions	Property Tax Search/Pay	Approved Budgets /Pages
Adams	Yes*				Yes	
Barnes	Yes	Yes			Yes	
Benson	Yes	Yes	Yes		Yes	
Billings	Yes	Yes	Yes	Yes		
Bottineau	Yes		Yes		Yes	
Bowman	Yes	Yes	Yes	Yes		
Burke	Yes					
Burleigh	Yes	Yes	Yes	Yes	Yes	Yes/5
Cass	Yes	Yes	Yes	Yes	Yes	Yes/85
Cavalier	Yes	Yes	Yes			
Dickey	Yes*					
Divide	Yes*					
Dunn	Yes	Yes	Yes	Yes	Yes	Yes/22
Eddy	Yes*				Yes	
Emmons	Yes	Yes			Yes	
Foster	Yes	Yes	Yes	Yes	Yes	
Golden Valley	Yes					
Grand Forks	Yes	Yes	Yes		Yes	Yes/151
Grant	Yes	Yes	Yes			
Griggs	Yes			Yes		
Hettinger	Yes				Yes	
Kidder	Yes*				Yes	
LaMoure	Yes	Yes		Yes	Yes	
Logan	Yes					
McHenry	Yes*				Yes	
McIntosh	Yes*					
McKenzie	Yes	Yes	Yes		Yes	Yes/3
McLean	Yes	Yes	Yes		Yes	
Mercer	Yes	Yes	Yes	Yes	Yes	
Morton	Yes	Yes	Yes		Yes	Yes/1
Mountrail	Yes*				Yes	
Nelson	Yes	Yes	Yes		Yes	
Oliver	Yes*					
Pembina	Yes	Yes	Yes	Yes	Yes	
Pierce	Yes	Yes	Yes		Yes	
Ramsey	Yes	Yes	Yes		Yes	
Ransom	Yes				Yes	
Renville	Yes				Yes	
Richland	Yes	Yes	Yes	Yes	Yes	
Rolette	Yes				Yes	
Sargent	Yes*				Yes	
Sheridan	Yes		Yes			
Sioux	Yes*					
Slope	Yes*					
Stark	Yes	Yes	Yes	Yes	Yes	
Steele	Yes		Yes			
Stutsman	Yes	Yes	Yes	Yes	Yes	
Towner	Yes		Yes		Yes	
Traill	Yes	Yes	Yes		Yes	
Walsh	Yes	Yes	Yes			
Ward	Yes	Yes	Yes	Yes		Yes/4
Wells	Yes				Yes	
Williams	Yes		Yes	Yes	Yes	

* County contacts are maintained on a county-specific page of the NDACo website.

IMPORTANT NOTICE TO CASS COUNTY TAXPAYERS

A public hearing to consider increasing the 2012 Cass County property tax levy by **0.00%** for the General and Special Revenue Funds; **3.12%** for the Water Resource Districts; **4.35%** for the Weed Control District and **3.12%** for the Vector Control District will be held at the Cass County Courthouse, 211 9th St S, Fargo, North Dakota, on Monday, September 17, 2012 at 6:00 p.m. Citizens will have an opportunity to present oral or written comments regarding the property tax levy. The current General, Special Revenue, and Debt Service levies of Cass County will decrease from the current 65.75 mills to 63.60 mills. The levies for each of the four Water Resource Districts will remain the same at 6.00 mills, the Weed Control District levy will remain the same at 2.00 mills and the Vector Control District levy will remain the same at 1.00 mill.

A copy of the Preliminary Cass County Budget is available at the Cass County Auditor's Office, 211 9th Street South, Fargo, North Dakota during normal business hours of 8:00 AM to 5:00 PM, Monday through Friday, except holidays. A copy is also available on the county's web site at casscountynd.gov as a pdf file.

Publish August 27, 2012

Cass County Government Budget/Levy Summary 2013

	2012		2013		2012 Projected Fund Balance	2012 MILL	2013 MILL	
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Assess Revisions				Adjusted Budget
131 General Fund	24,926,420	24,457,201	7,803,139	21,524,208	26,210,251	6,514,319	32.25	30.25
Special Revenue Funds								
391 Sheron Services	12,679,868	12,499,299	1,641,104	13,050,448	12,431,429	1,245,812	17.50	19.50
211 Road and Bridge	21,393,536	22,323,572	303,496	12,479,420	12,426,264	405,680	10.25	10.25
210 Sewerage Utility	24,000	22,485	36,119	16,530	29,400	13,442		
221 Sheriff Asset Forfeiture	149,800	214,902	27,031	159,104	179,072	321		
221 Senior Citizens Fund	811,854	811,834	69,423	874,299	857,852	41,200	1.00	1.00
224 419 Services Fund	102,832	232,923	3,105	342,408	226,094	9,092		
223 Asset Forfeiture (States Atty)	3,000	0,101	104,518	16,300	3,000	116,248		
224 JURY Fund (Sheriff)	3,000	0,000	89,877	0,300	5,000	63,177		
229 Emergency Fund	1,401,288	621,463	825,916	1,202,274	3,240,000	1,109,760	3.00	1.00
229 24/7 Security Program	500	0,200	20,128	24,049	3,000	27,164		
230 411 Community Fund (Sheriff)	257,229	223,393	267,278	291,508	321,222	243,026		
234 Hazardous Waste Response Fund (Sheriff)	7,400	0,000	20,218	0,000	0,000	20,218		
237 Valley Water Resource Fund (Sheriff)	14,200	24,276	0,921	57,204	34,200	6,254		
238 MCHM Fund (Deeaster)	1,169,000	1,184,000	1,399,001	1,243,000	1,651,000	1,716,001		
239 Document Preservation (Recorder)	22,824	51,149	206,031	75,280	321,214	49,227		
241 Boat Vehicle Replacement	-	4,321	0,143	0,000	-	0,143		
Total Special Revenue Funds	37,973,209	37,229,061	3,209,149	20,229,875	20,125,204	5,282,244	31.75	33.75
Total General and Special Revenue Funds Mill Levy							64.00	64.00
Debt Service Fund - Special Assessment								
302 Forest Hill Subdivision	26,150	26,242	-	-	-	-		
303 Grayhawk Estates Sub	25,490	25,000	39,140	20,101	34,252	37,900		
304 Solon's 3rd Subdivision	1,253	0,300	6,163	0,183	0,250	4,229		
310 Grandberry/Lakes Plaines Subdivision	27,000	27,000	7,100	25,000	24,000	0,000		
Overseas Debt Service	322,279	325,373	215,123	325,226	321,713	38,114	8.75	1.00
Total Debt Service Funds	1,062,169	1,062,314	373,213	632,932	1,026,217	137,431	1.75	1.00
Internal Service Funds								
301 Health Insurance Fund	3,481,400	3,674,010	726,285	3,953,829	3,679,021	1,022,941		
302 Telephone Service Fund	200,100	183,400	83,141	230,100	245,000	10,223		
304 Motor Fuel Service Fund	24,200	42,750	0,939	41,200	49,120	65,117		
305 General Insurance Fund	282,210	275,240	200,712	304,430	353,000	191,421		
Total Internal Service Funds	4,028,910	4,183,400	1,010,184	4,530,480	4,227,117	1,279,211		
Total "County" Mill Levy							65.75	63.60
Other County Expenses								
211 Weed Control Fund	470,223	459,127	241,623	289,700	437,454	216,414	2.00	2.00
212 Vector Control Fund	210,474	144,626	117,482	204,122	209,402	129,409	1.00	1.00
213 County Park Fund	49,100	49,823	22,227	44,211	44,211	22,397	0.35	0.35
Southwest Cass WCD	5,130,415	12,725,010	1,944,444	4,269,102	7,570,219	621,429	4.00	4.00
High River WCD	251,425	400,825	1,750,000	4,224,413	4,314,625	1,663,750	4.00	4.00
Maple River WCD	221,425	925,720	200,820	672,302	712,450	215,044	4.00	4.00
North Cass WCD	256,715	270,918	247,700	429,109	411,725	255,121	4.00	4.00
Red River Delta WCD	812,422	820,422	-	1,040,000	1,040,000	-	2.00	2.00
Total Other County Expenses	8,762,684	17,226,765	4,707,189	14,826,431	15,446,454	2,391,227	21.25	21.25
Total All County Funds	76,227,182	81,463,573	12,929,546	78,448,205	76,646,843	16,721,626	67.16	64.35
Madison County Mill Rate on any Property							75.10	72.35

S/Michael Montpelain, County Auditor
Published August 27, 2012

Table 4

County Budget Meeting Attendance Surveys

County	2010 Public * Attending	Did your county publish the new public notice required by 57-15-02.1 in 2011	What was the cost of publication ?	2011 Public * Attending	Did overall county taxes increase as calculated by 57-15-02.1?	Did your county publish the new public notice required by 57-15-02.1 in 2012	2012 Public* Attending	2012 Budget Hearing Comments
Adams						Yes	8	
Billings	0	No			No			
Bottineau	N/A	No			No	Yes	4	(All requesting increases to spending - water board increase.
Bowman	0	No		0	No	Yes	8	
Burleigh	1	Yes	\$137.40	0	Yes	Yes	35	(Interest in the jail/home rule proposal)
Cass	0	Yes	\$484.59	1	Yes	Yes	0	(\$523 in publication costs)
Dickey	0	Yes	\$165.00	3	Yes			
Divide	0	Yes		7	Yes	Yes	2	
Dunn	0	No			No	No	0	
Emmons	0	Yes	\$ 74.34		Yes			
Foster						Yes	2	(Former commissioner and his friend)
Grand Forks	0	Yes	\$125.95	0	Yes	Yes	4	(A Comm. candidate & his monther - 2 students/attendance required)
Grant	0	Yes	\$113.00	6	Yes	Yes	8	
Griggs						No	6	(All employees or employee spouses)
Hettinger	5	Yes		0	Yes			
Kidder	1	Yes	\$ 79.10	2	Yes	Yes	8	(Ended up with smaller increase due to timing of centrally assessed)
McHenry	0	Yes	\$ 78.40	6	Yes	Yes	5	
McIntosh	0	Yes	\$ 96.05	1	Yes			
McKenzie	0	Yes	\$ 75.00	1	No			
McLean	0	No		0	No	No	1	
Mercer	0	Yes	\$ 90.40	0	Yes	Yes	2	(Two highway employees attended)
Morton						No	1	(Commission candidate)
Mountrail	0	No		0	No	No	0	
Nelson	0	Yes	\$ 59.40	0	Yes	Yes	3	
Oliver						No	1	(Commisssion candidate)
Pembina	0	No		0	No	No	0	
Pierce	0	Yes	\$113.25	0	No	Yes	0	
Rock	0	Yes	\$ 89.47	5	Yes	No	6	(Concerns that wages weren't being raised)
Stanton	0	Yes	\$ 63.15	4	Yes	Yes	1	
Renville						Yes	5	(4 possible sheriff candidates)
Richland	1	Yes	\$178.20	2	Yes			
Sargent	0	Yes	\$206.00	1	Yes	Yes	2	(One asking for more spent on roads - \$64.47 publication costs)
Sheridan	0	Yes	\$ 60.00	13	Yes			
Sioux								
Slope	0	Yes	\$ 64.98	0	Yes			
Stark	0	No			No			
Steele	0	Yes	\$ 36.54	0	Yes			
Stutsman	6	Yes	\$240.00	8	Yes	Yes	5	(3 mistakenly attended the wrong meeting)
Towner	0	Yes	\$ 55.00	2	Yes	Yes	0	(\$90 publication costs)
Traill	0	No			No			
Walsh	0	No		0	No			
Ward	0	No			No	Yes	5	(2 Comm.candidates, 2 on library board, 1 looking for CDBG funding)
Wells	0	Yes	\$ 94.50	6	No			
Williams		Yes		0		Yes	0	(Only County Officials)

* Counties were asked to count the attendees that were not county officials attending as part of their official duties

Referenced County Budget/Expenditure Reporting Requirements

54-27-26. Report on transportation funding and expenditures. Each county, city, and township shall provide to the tax commissioner an annual report on funding and expenditures relating to transportation projects and programs. The report must be provided within ninety days after the close of a calendar year. The report must contain by fund the beginning balance, revenues by major source, expenditures by major category, the ending balance, and any other information requested by the tax commissioner. A township may provide a copy of the appropriate annual township financial report that was provided to the county as the annual report.

57-51-15. (Effective for taxable events occurring through June 30, 2015) Gross production tax allocation. The gross production tax must be allocated monthly as follows:

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6. Within thirty days after the end of each calendar year, the board of county commissioners of each county that has received an allocation under this section shall file a report for the calendar year with the commissioner, in a format prescribed by the commissioner, including:
 - a. The county's statement of revenues and expenditures; and
 - b. The amount allocated to or for the benefit of townships or school districts, the amount allocated to each organized township or school district and the amount expended from each such allocation by that township or school district, the amount expended by the board of county commissioners on behalf of each unorganized township for which an expenditure was made, and the amount available for allocation to or for the benefit of townships or school districts which remained unexpended at the end of the fiscal year.

Within fifteen days after the time when reports under this subsection were due, the commissioner shall provide the reports to the legislative council compiling the information from reports received under this subsection..

11-23-03. Notice of meeting to act on county budget. The estimates of necessary expenditures and the tax levies required therefor as shown by the auditor's budget statement, together with a notice that the board of county commissioners will meet on a specified date for the purpose of making tax levies as set forth in the estimates, naming the time and place of holding such meeting, shall be published in at least one issue of the official newspaper of the county. The county auditor shall notify by mail the township and city officers in regard to the date of such meeting.

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.

MORTON COUNTY

NOTICE OF INCREASE
2013 REAL ESTATE ASSESSMENT

Legal Description of Property	Property Address
SECT-15 TWP-139 RANG-081 LOT- ZACHMEIERS 3RD 1.71 ACRES	1 BLK-001 2900 6TH AVE N 58554-0000

Dear Property Owner:

When the valuation of your property increases by 10% or more and \$3000 or more Section 57-12-09 of the State Law requires us to notify you of the increase. Your property has been increased due to one of the following reasons: New Construction, Remodeling, Updated Assessment, Partial Assessment or Re-Appraisal.

	TRUE & FULL VALUE
2013 Value (New Value)	\$170,100
2012 Value (Old Value)	\$157,300
Change in TRUE & FULL VALUE	\$12,800

TWP 139-81 #41

The property owner may appeal to the County Tax Director. If you are not satisfied with the response, you may then appeal to the County Board of Equalization. If this notice is received in error, please notify us.

- In the prior year assessment, the property described above increased because:
- Non taxable property to taxable
 - Structure/structures not assessed
 - A change of use
 - New construction or remodel
 - The 2011 flood discount removed
 - A change in condition

MORTON COUNTY BOARD OF EQUALIZATION WILL MEET 6:00 PM
JUNE 11, 2013 IN THE COMMISSION ROOM, 210 2ND AVE NW, MANDAN

LINDA MORRIS
MORTON COUNTY TAX DIRECTOR
linda.morris@mortonnd.org
701.667.3325



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

Memorandum

To: North Dakota County Auditors, Treasurers, and Directors of Tax Equalization
From: Cory Fong, Tax Commissioner *CF*
Date: July 18, 2013
Subject: Notice of Legislative Tax Relief Required on Real Estate Tax Statements for 2013

Senate Bill (SB) 2036 (North Dakota Century Code § 57-20-07.1), approved by the 2013 Legislative Assembly and signed by Governor Dalrymple, requires the Tax Commissioner to prescribe and approve "...the form of the real estate tax statement to be used in every county." In accordance with that requirement, this notice is intended to prescribe that portion of the real estate tax statement entitled "Legislative Tax Relief," beginning with the 2013 tax year.

Form of Statement of Property Tax Savings for 2013 Tax Year

Near the bottom of your county's real estate tax statement for 2013, after displaying the taxpayer's consolidated tax and any discounts for early payment or additions for special assessments, a statement is required to be clearly shown entitled, "Legislative Tax Relief." That statement should be followed by a single dollar amount of property tax savings realized by the taxpayer according to N.D.C.C. ch. 15.1-27 and under N.D.C.C. § 57-20-07.2.

The single dollar amount of property tax savings must be determined and accumulated by the following:

1. Multiply the taxable value for tax year 2013 for each parcel shown on the tax statement by the number of mills of mill levy reduction grant under N.D.C.C. ch. 57-64 for the 2012 taxable year;
2. Add to it the number of mills determined by subtracting from the 2012 taxable year mill rate of the school district in which the parcel is located the lesser of:
 - a) fifty mills; or
 - b) the 2012 taxable year mill rate of the school district minus sixty mills; and
3. Add to it the dollar amount of property tax savings due the taxpayer according to N.D.C.C. § 57-20-07.2.

For your convenience, Mr. Jerry Coleman at the Department of Public Instruction (DPI) has developed a helpful resource showing the Legislative Tax Relief Mill Rate for each school district as provided in items #1 and #2 above. The resource is available on the DPI web site at <http://www.dpi.state.nd.us/finance/finance/mill-rate.pdf>.

State-Paid Property Tax Relief Credit

North Dakota Century Code § 57-20-07.1 does not require the 12 percent property tax credit provided by SB 2036 to be identified separately on your county's real estate tax statement. I recommend that you display it as a part of your calculation immediately following the taxpayers' consolidated tax and label it "State-Paid Property Tax Relief Credit."

Property Tax Savings for Prior Two Years, 2011 and 2012

For the purpose of promoting transparency and better understanding of the 2013 property tax savings I recommend displaying the property tax savings realized for each parcel shown on the tax statement during the prior two years. If you choose to do so, the property tax savings should be displayed as a single dollar amount for both 2011 and 2012.

The single dollar amount of property tax savings should be determined by multiplying the taxable value for each parcel shown on the tax statement by the number of mills of mill levy reduction grants under N.D.C.C. ch. 57-64 for 2011 and 2012 taxable years.

Approval Process

On or before September 3, 2013, and prior to finalizing your county's 2013 real estate tax statement for distribution to your county taxpayers, please submit a sample of your real estate tax statement with the fields populated so that the department can ensure your calculations are correct. Review and approval of your statement will be limited to the requirements and recommendations set out in this notice.

Please email your sample statement to Ruth Graf at rgraf@nd.gov or send it to Ruth, by fax to 701.328.3700. Please accompany your submission with the completed cover sheet.

Please feel free to share this notice to your software/system vendors and programmers and anyone else within your county who may be interested in this information.



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

**Legislative Tax Relief
Real Estate Tax Statements Certification Cover Sheet**

Approval Process

On or before September 3, 2013, and prior to finalizing your county's 2013 real estate tax statement for distribution to your county taxpayers, please submit a sample of your real estate tax statement with the fields populated so that we can ensure your calculations are correct. Review and approval of your statement will be limited to the requirements and recommendations set out in this notice.

Electronic submissions may be sent to Ruth Graf at:

Email - rgraf@nd.gov

Fax - 701.328.3700

County	
County Auditor / Treasurer	
Contact Person's Name	
Contact Person's Phone Number	
Contact Person's Email Address	

PROPERTY TAX SOFTWARE IN USE

- A. Software Innovations, Inc. – Single Parcel
 - B. Software Innovations, Inc. – Multi-Parcel
- } 14 Counties
- C. GovernSoft – Single Parcel
 - D. GovernSoft – Multi-Parcel
- } 22 Counties
- E. Computer Professionals – 10 Counties
 - F. New World – Grand Forks (Looking at Options)
 - G. New World – Cass (Converting to Business Solutions)
 - H. Local AS/400 – Williams (Converting to Business Solutions)
 - I. Local AS/400 – Burleigh
 - J. Local AS/400 - Mercer
 - K. Sungard Naviline – Ward
 - L. CSA/Tyler – Slope

2011 Real Estate Tax Statement

Foster County Treasurer
 Noreen Barton
 104
 Carrington, ND 58421 0104
 (701) 652-2322

A.

5% discount will be given if total taxes for a parcel are paid on or before February 15th.
 First payment consists of one-half of the consolidated tax and the full amount of the yearly installment of special assessments as shown on this statement.
 First payment is due on or before March 1. After March 1 use the following penalty schedule for first payment amount:
 March 2: 3 percent May 1: 6 percent July 1: 9 percent October 15: 12 percent (to January 1)
 Second payment consists of the remaining one-half of the consolidated tax.
 Second payment is due on or before October 15. After October 15 use the following penalty schedule for second payment amount:
 October 16: 6 percent (to January 1)
 An interest of 12 percent per annum will begin after January 1 on any outstanding tax.
 The true and full value represents the starting point used by your assessor in determining the assessed valuation of residential and commercial property for tax purposes and is his estimate of what your property would sell for on an open market assuming a willing seller and willing buyer. If you feel this figure is in error, please contact your local assessor.

CARRINGTON, ND 58421

TAXPAYER ID
 112875

CARRINGTON, ND 58421

Reminder: If taxes are paid by escrow, this notice is for information only.

PARCEL #	03582000	SEC - TWP - RNG	0 - 0 - 0
<u>Parcel Values</u>		<u>Taxing Districts</u>	
AG ACRES	0.00	CITY OF CARRINGTON	
RES ACRES	0.00	CARRINGTON SCHOOL	
COMM ACRES	0.00		
TRUE & FULL VALUE	92,200	<u>Legal Owner</u>	
ASSESSED VALUE	46,100	<u>Legal Description</u>	
TAXABLE VALUE	4,149	LOTS 5-6-7-B BLK 6 CLAIRS	
TOTAL MILLS	392.79		

Allocation of Taxes	2011	2010	2009	Special Assessments	Taxes Due
CITY	\$4.15	\$4.15	\$4.40	97 WATER & SEWER \$83.56	FIRST PAYMENT \$898.40
TOWNSHIP/CITY	\$466.69	\$455.89	\$471.07		SECOND PAYMENT \$814.84
SCHOOL	\$661.67	\$661.59	\$710.53		TOTAL: \$1,713.24
FIRE	\$0.00	\$503.48	\$513.79		DISCOUNT IF PAID BY FEB. 15TH \$81.48
WATER	\$0.00				TOTAL LESS DISCOUNT \$1,631.76
OTHER	\$0.00				
CONSOLIDATED TAX	\$1,629.68	\$1,625.11	\$1,699.79	TOTAL SPECIALS \$83.56	

Totals for All Parcels

NOTE: If paying after due date, please call for penalty due.

CONSOLIDATED	\$1,629.68	1st PAYMENT (DUE MAR. 1st)	\$898.40	TOTAL:	\$1,713.24
SPECIALS	\$83.56	2nd PAYMENT (DUE OCT. 15th)	\$814.84	DISCOUNT IF PAID BY FEB. 15th	\$81.48
				TOTAL LESS DISCOUNT:	\$1,631.76

CONSOLIDATED	\$1,629.68
SPECIALS	\$83.56
TOTAL:	\$1,713.24
1st PAYMENT (DUE MAR. 1st)	\$898.40
2nd PAYMENT (DUE OCT. 15th)	\$814.84
DISCOUNT IF TOTAL PAID BY FEB. 15th	\$81.48
TOTAL LESS DISCOUNT:	\$1,631.76

Payment Coupon
 Foster County Real Estate Tax
 Parcel: 03582000

Please cut & return with payment.
 Change of address? Please print changes before mailing.

CARRINGTON, ND 58421
 Taxpayer ID: 112875

AMOUNT PAID _____

Check here to request receipt

B.

2011 Real Estate Tax Statement

Cavalier County Treasurer
Cynthia Stremick
1000 1st Street, Suite 14
Langdon, ND 58249
(701) 256-2549

5% discount will be given if total taxes for a parcel are paid on or before: February 15th.
First payment consists of one-half of the consolidated tax and the full amount of the yearly installment of special assessments as shown on this statement.
First payment is due on or before March 1. After March 1 use the following penalty schedule for first payment amount:
March 2: 3 percent May 1: 6 percent July 1: 9 percent October 15: 12 percent (to January 1)
Second payment consists of the remaining one-half of the consolidated tax.
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October 16: 6 percent (to January 1)
An interest of 12 percent per annum will begin after January 1 on any outstanding tax.
The true and full value represents the starting point used by your assessor in determining the assessed valuation of residential and commercial property for tax purposes and is his estimate of what your property would sell for on an open market assuming a willing seller and willing buyer. If you feel this figure is in error, please contact your local assessor.

TAXPAYER ID

LANGDON, ND 58249

Reminder: If taxes are paid by escrow, this notice is for information only.

PARCEL # 08112001 SEC-TWP-RNG 20 - 160 - 59

Parcel Values		Taxing Districts		Legal Owner
AG ACRES	8.37	EASBY TWP		
RES ACRES	0.00	LANGDON		
COMM ACRES	0.00	LANGDON		
TRUE & FULL VALUE	4,700			<u>Legal Description</u>
ASSESSED VALUE	2,350			TRACT IN SW4SE4SE4 552 X 660 FT
TAXABLE VALUE	235			
TOTAL MILLS	226.85			

Allocation of Taxes	2011	2010	2009	Special Assessments	Taxes Due
COUNTY	\$0.23	\$0.21	\$0.20		FIRST PAYMENT \$26.65
TOWNSHIP/CITY	\$31.68	\$28.24	\$26.28		SECOND PAYMENT \$26.64
SCHOOL	\$4.23	\$3.82	\$3.56		TOTAL: \$53.29
FIRE	\$16.68	\$13.36	\$20.39		DISCOUNT IF PAID BY FEB.15TH \$2.66
WATER	\$0.47	\$0.42	\$0.40		TOTAL LESS DISCOUNT \$50.63
OTHER	\$0.00				
CONSOLIDATED TAX	\$53.29	\$46.05	\$50.83	TOTAL SPECIALS \$0.00	

PARCEL # 08162001 SEC-TWP-RNG 29 - 160 - 59

Parcel Values		Taxing Districts		Legal Owner
AG ACRES	7.17	EASBY TWP		
RES ACRES	0.00	LANGDON		
COMM ACRES	0.00	OSNABROCK		
TRUE & FULL VALUE	3,980			<u>Legal Description</u>
ASSESSED VALUE	1,990			TRACT IN NW4NE4NE4 480 X 660 FT
TAXABLE VALUE	199			
TOTAL MILLS	226.85			

Allocation of Taxes	2011	2010	2009	Special Assessments	Taxes Due
STATE	\$0.20	\$2.94	\$2.93		FIRST PAYMENT \$22.59
COUNTY	\$26.86	\$391.74	\$388.90		SECOND PAYMENT \$22.58
TOWNSHIP/CITY	\$3.58	\$52.96	\$52.74		TOTAL: \$45.17
SCHOOL	\$14.13	\$185.35	\$301.79		DISCOUNT IF PAID BY FEB.15TH \$2.26
FIRE	\$0.40	\$5.88	\$5.86		TOTAL LESS DISCOUNT \$42.91
WATER	\$0.00				
OTHER	\$0.00				
CONSOLIDATED TAX	\$45.17	\$638.87	\$752.22	TOTAL SPECIALS \$0.00	

Totals for All Parcels

NOTE: If paying after due date, please call for penalty due.

CONSOLIDATED \$98.46 1st PAYMENT (DUE MAR. 1st) \$49.24
 SPECIALS \$0.00 2nd PAYMENT (DUE OCT. 15th) \$49.22

TOTAL:	\$98.46
DISCOUNT IF PAID BY FEB. 15th	\$4.92
TOTAL LESS DISCOUNT:	\$93.54

CONSOLIDATED \$98.46
 SPECIALS \$0.00

Payment Coupon
 Cavalier County Real Estate Tax

Please cut & return with payment.

Parcels: 08112001 - 08162001

Change of address? Please print changes before mailing

TOTAL: \$98.46

1st PAYMENT (DUE MAR. 1st) \$49.24

2nd PAYMENT (DUE OCT. 15th) \$49.22

DISCOUNT IF TOTAL PAID BY FEB. 15th \$4.92

LANGDON, ND 58249

Taxpayer ID:

TOTAL LESS DISCOUNT: \$93.54

AMOUNT PAID _____

Check here to request receipt

C.

RICHLAND COUNTY TREASURER
 RICHLAND COUNTY COURTHOUSE
 418 2ND AVENUE NORTH
 WAHPETON ND 58075
 701-642-7705

NOTE: DOE, JOHN 123 MAIN ST ANY TOWN USA 12345 SW1/4 13 134 51	STATEMENT#: 2,910 PARCEL #: 10-0000-02214-000 GARBORG TOWNSHIP TOWNSHIP TAXING DISTRICT: 1042020200 ACRES: 160.00																																				
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RETURN BOTTOM WITH REMITTANCE

YOUR CANCELED CHECK IS YOUR RECEIPT

YEAR-2011 RICHLAND COUNTY TREASURER RICHLAND COUNTY COURTHOUSE 418 2ND AVENUE NORTH WAHPETON ND 58075 SW1/4 13 134 51 DOE, JOHN 123 MAIN ST ANYTOWN USA 12345	REAL ESTATE TAXES PAYABLE TO--RICHLAND COUNTY STATEMENT#: 2,910 PARCEL #: 10-0000-02214-000 GARBORG TOWNSHIP TAXING DISTRICT: 1042020200																		
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5% DISCOUNT IS ALLOWED ON THE CONSOLIDATED REAL ESTATE TAX ONLY, IF THE TOTAL TAX STATEMENT IS PAID IN FULL ON OR BEFORE FEBRUARY 15, 2012.

FIRST PAYMENT CONSISTS OF ONE-HALF THE CONSOLIDATED TAX AND THE FULL AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS AS SHOWN ON THE STATEMENT.

FIRST PAYMENT IS DUE ON OR BEFORE MARCH 1ST, 2012.

IF THE FIRST PAYMENT IS NOT PAID ON OR BEFORE MARCH 1ST, 2012, USE THE FOLLOWING PENALTY SCHEDULE (APPLY THIS PENALTY TO THE FIRST ONE-HALF PAYMENT ONLY):

MARCH 2 ND	3 PER CENT
MAY 1 ST	6 PER CENT
JULY 1 ST	9 PER CENT
OCTOBER 15 TH	12 PER CENT

(TO JANUARY 1ST, 2013)

SECOND PAYMENT CONSISTS OF THE REMAINING ONE-HALF OF THE CONSOLIDATED TAX.

SECOND PAYMENT IS DUE ON OR BEFORE OCTOBER 15, 2012.

IF THE SECOND PAYMENT IS NOT PAID ON OR BEFORE OCTOBER 15, 2012, USE THE FOLLOWING PENALTY SCHEDULE (APPLY THIS PENALTY TO THE SECOND ONE-HALF PAYMENT ONLY):

OCTOBER 16 TH	6 PER CENT
--------------------------	-------	------------

(TO JANUARY 1ST, 2013)

INTEREST OF 12 PER CENT PER ANNUM WILL BEGIN ON JANUARY 1, 2013.

THE **TRUE & FULL VALUE** REPRESENTS THE STARTING POINT USED BY YOUR ASSESSOR IN DETERMINING THE ASSESSED VALUATION OF YOUR PROPERTY FOR TAX PURPOSES AND IS HIS ESTIMATE OF WHAT YOUR PROPERTY WOULD SELL FOR ON AN OPEN MARKET ASSUMING A WILLING SELLER AND WILLING BUYER. IF YOU FEEL THIS FIGURE IS IN ERROR, PLEASE CONTACT YOUR COUNTY ASSESSOR OR CITY ASSESSOR AT ONCE.

FOR TAXES ON PROPERTY DESCRIBED FOR THE YEAR 2011. PLEASE EXAMINE YOUR STATEMENT AND SEE THAT IT COVERS YOUR PROPERTY. TAX OFFICE IS NOT RESPONSIBLE FOR OMISSION OF DESCRIPTION.

"When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution."

OFFICIAL PAYMENTS CORPORATION

- FAST EASY SECURE -

CREDIT CARD PAYMENTS (2.5% FEE APPLIES)

- VISA, AMERICAN EXPRESS, MASTERCARD, DISCOVER

ELECTRONIC CHECK PAYMENTS (\$3.00 FEE APPLIES)

PAY ON-LINE AT www.officialpayments.com

OR CALL 1-800-2PAY-TAX
(1-800-272-9829) For phone payments, use Jurisdiction Code 4403

After authorization of your payment, you will be given a confirmation number that you should keep for your records.

Credit Card Payments - Official Payments Corp. charges the customer a fee of 2.50% of the payment amount plus \$0.25 for this service. The minimum fee is \$1.00.

Electronic Check Payments - Official Payments Corp. charges the customer a fee of \$3.00 for payment amounts less than \$10,000.00 and \$15.00 for payment amounts of \$10,000.00 and above for this service.

D.

YEAR-2011 REAL ESTATE TAXES FOR--GRIGGS COUNTY

GRIGGS COUNTY TREASURER
P 340
C TOWN ND 58425-0340
701-197-2411

2011 REAL ESTATE TAX STATEMENT
TOTAL AMOUNT
ENCLOSED--->

OWNERSHIP SHOWN AS OF NOVEMBER 10, 2011

NOTE: SEE INSERT FOR OFFICE HOURS
AND ANNOUNCEMENTS
www.griggscountynd.gov

ALL TAXES BECOME DUE ON JANUARY 1st AND DELINQUENT MARCH 2nd. A 5% DISCOUNT ON
CONSOLIDATED REAL ESTATE TAX IF TOTAL TAX IS PAID IN FULL ON OR BEFORE FEBRUARY
15th. FIRST PAYMENT CONSISTS OF ONE-HALF OF THE CONSOLIDATED TAX AND THE FULL
AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS. IF FIRST PAYMENT IS NOT
PAID ON OR BEFORE MARCH 1st, USE THIS SCHEDULE:

MARCH 2nd.....3 PERCENT PENALTY
MAY 1st.....6 PERCENT PENALTY
JULY 1st.....9 PERCENT PENALTY
OCTOBER 15th...12 PERCENT PENALTY (TO JANUARY 1st)

NAME AND ADDRESS HERE

SECOND PAYMENT CONSISTS OF THE REMAINING ONE-HALF OF THE CONSOLIDATED TAX. IF
SECOND PAYMENT IS NOT PAID ON OR BEFORE OCTOBER 15th, PENALTY IS 6% TO JANUARY 1
SIMPLE INTEREST AT 12% PER ANNUM WILL BEGIN AFTER JANUARY 1st. NDCC 57-20-01.

TRUE AND FULL VALUE MEANS THE VALUE DETERMINED BY CONSIDERING THE EARNING OR
PRODUCTIVE CAPACITY, IF ANY, THE MARKET VALUE, IF ANY, AND ALL OTHER MATTERS
THAT AFFECT THE ACTUAL VALUE OF THE PROPERTY TO BE ASSESSED. THIS SHALL INCLUDE,
FOR PURPOSES OF ARRIVING AT THE TRUE AND FULL VALUE OF PROPERTY USED FOR
AGRICULTURAL PURPOSES, FARM RENTALS, SOIL CAPACITY, SOIL PRODUCTIVITY,
AND SOILS ANALYSIS. NDCC 57-02-01.15.

RETURN TOP PORTION WITH CHECK

PARCEL#: 16-0000-03711-000

STATEMENT#: 2,960

TAX DIST#: 1618000001

DOVER TOWNSHIP

FM ACRES: 10.00

T & F VALUE: 1,212

ASSESSED: 606

TAXABLE: 61

MILL RATE: 326.88

SE1/4 OF SE1/4 OF SE1/4 12-144-61 A-10.00

CONSOLIDATED: 19.94
SPECIALS ETC:
FIRST HALF: 9.97
SECOND HALF: 9.97
TOTAL TAX: 19.94
5% DISCOUNT: 1.00
DUE IF PAID
BY FEB 15TH

18.94

RECEIPTS MAILED UPON REQUEST

-----BREAKDOWN OF TAX DOLLARS-----

DESCRIPTION	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	8.92	7.48	6.90
TOWNSHIP	1.33	1.14	1.10
SCHOOL-conso	9.39	9.45	8.24
WATER	.24	.23	.21
STATE	.06	.06	.05
TOTAL--	19.94	18.36	16.50

PARCEL#: 16-0000-03712-000

STATEMENT#: 2,961

TAX DIST#: 1618000001

DOVER TOWNSHIP

FM ACRES: 150.00

T & F VALUE: 47,274

ASSESSED: 23,637

TAXABLE: 2,364

MILL RATE: 326.88

NE1/4 LESS 10 ACRES 13-144-61 A-150.00

CONSOLIDATED: 772.74
SPECIALS ETC:
FIRST HALF: 386.37
SECOND HALF: 386.37
TOTAL TAX: 772.74
5% DISCOUNT: 38.64
DUE IF PAID
BY FEB 15TH

734.10

-----BREAKDOWN OF TAX DOLLARS-----

DESCRIPTION	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	345.43	290.54	271.49
TOWNSHIP	51.63	44.12	43.25
SCHOOL-conso	363.86	366.71	324.21
WATER	9.46	9.00	8.18
STATE	2.36	2.25	2.05
TOTAL--	772.74	712.62	649.18

PARCEL#: 16-0000-03713-000

STATEMENT#: 2,962

TAX DIST#: 1618000001

DOVER TOWNSHIP

FM ACRES: 10.00

T & F VALUE: 1,212

ASSESSED: 606

TAXABLE: 61

MILL RATE: 326.88

NE1/4 OF NE1/4 OF NE1/4 13-144-61 A-10.00 (OCC/RF

& OCC/F)

CONSOLIDATED: 19.94
SPECIALS ETC:
FIRST HALF: 9.97
SECOND HALF: 9.97
TOTAL TAX: 19.94
5% DISCOUNT: 1.00
DUE IF PAID
BY FEB 15TH

18.94

-----BREAKDOWN OF TAX DOLLARS-----

DESCRIPTION	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	8.92	7.48	6.90
TOWNSHIP	1.33	1.14	1.10
SCHOOL-conso	9.39	9.45	8.24
WATER	.24	.23	.21
STATE	.06	.06	.05
TOTAL--	19.94	18.36	16.50

YEAR-2011

REAL ESTATE TAXES FOR--GRIGGS COUNTY

STMNF-S

GRIGGS COUNTY TREASURER
P O BOX 340
COOPERSTOWN ND 58425-0340
-797-2411

2011 REAL ESTATE TAX STATEMENT
TOTAL AMOUNT
ENCLOSED--->

OWNERSHIP SHOWN AS OF NOVEMBER 10, 2011

NOTE: SEE INSERT FOR OFFICE HOURS
AND ANNOUNCEMENTS
www.griggscountynd.gov

ALL TAXES BECOME DUE ON JANUARY 1st AND DELINQUENT MARCH 2nd. A 5% DISCOUNT ON
CONSOLIDATED REAL ESTATE TAX IF TOTAL TAX IS PAID IN FULL ON OR BEFORE FEBRUARY
15th. FIRST PAYMENT CONSISTS OF ONE-HALF OF THE CONSOLIDATED TAX AND THE FULL
AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS. IF FIRST PAYMENT IS NOT
PAID ON OR BEFORE MARCH 1st, USE THIS SCHEDULE:

MARCH 2nd.....3 PERCENT PENALTY
MAY 1st.....6 PERCENT PENALTY
JULY 1st.....9 PERCENT PENALTY
OCTOBER 15th....12 PERCENT PENALTY (TO JANUARY 1st)

NAME AND ADDRESS HERE

SECOND PAYMENT CONSISTS OF THE REMAINING ONE-HALF OF THE CONSOLIDATED TAX. IF
SECOND PAYMENT IS NOT PAID ON OR BEFORE OCTOBER 15th, PENALTY IS 6% TO JANUARY 1st.
SIMPLE INTEREST AT 12% PER ANNUM WILL BEGIN AFTER JANUARY 1st. NDCC 57-20-01.

TRUE AND FULL VALUE MEANS THE VALUE DETERMINED BY CONSIDERING THE EARNING OR
PRODUCTIVE CAPACITY, IF ANY, THE MARKET VALUE, IF ANY, AND ALL OTHER MATTERS
THAT AFFECT THE ACTUAL VALUE OF THE PROPERTY TO BE ASSESSED. THIS SHALL INCLUDE,
FOR PURPOSES OF ARRIVING AT THE TRUE AND FULL VALUE OF PROPERTY USED FOR
AGRICULTURAL PURPOSES, FARM RENTALS, SOIL CAPACITY, SOIL PRODUCTIVITY,
AND SOILS ANALYSIS. NDCC 57-02-01.15.

RETURN TOP PORTION WITH CHECK
PARCEL#: 16-0000-03714-000
STATEMENT#: 2,963
TAX DIST#: 1618000001
DOVER TOWNSHIP

CONSOLIDATED: 1,053.53
SPECIALS ETC:
FIRST HALF: 526.77
SECOND HALF: 526.76
TOTAL TAX: 1,053.53
5% DISCOUNT: 52.68
DUE IF PAID
BY FEB 15TH

1,000.85

RECEIPTS MAILED UPON REQUEST

-----BREAKDOWN OF TAX DOLLARS-----

FM ACRES: 160.00
T & F VALUE: 64,460
ASSESSED: 32,230
TAXABLE: 3,223
RATE: 326.88
16-0000-03714-000 A-160.00

DESCRIPTION	2011-YEAR	2010-YEAR	2009-YEAR
COUNTY	470.95	396.25	370.21
TOWNSHIP	70.39	60.17	58.98
SCHOOL-conso	496.08	500.13	442.10
WATER	12.89	12.28	11.16
STATE	3.22	3.07	2.79
TOTAL--	1,053.53	971.90	885.24

2011 RE TAX-RETAIN FOR YOUR RECORDS TAX DUE IF PAID BY 2/15/2012... NAME HERE > 4,922.48

E.

2011 Tax Statement

JAMES HILL TWP

MOUNTRAIL COUNTY TREASURER

Receipt # 2048

STEPHANIE PAPPA

PO BOX 69

STANLEY, ND 58784

701-628-2935

Parcel Number: 11-0013200
Map # 3930
Multi Prcl# 3930

Legal Description
SECT-27 TWP-157 RANG-091
NW

Property Address

ACRES: 160.00

	2009	2010	2011
True & Full	48,400	184,100	226,000
Taxable	2,420	8,670	10,572
Net Taxable	2,420	8,670	10,572
Mill Levy	277.530	220.890	220.240

Entity	2009	2010	2011
State	2.42	8.68	10.58
County	272.52	616.70	558.89
City/Twp	43.56	154.59	150.30
School 2	341.32	1,114.10	1,400.37
CWID			
FIRE DISTR 4	8.88	15.00	48.21
SOIL CONSE 1	2.93	6.07	10.05

Consolidated Tax 1,915.14 2,328.40

Penalty on 1st Installment & Specials

March 2	3%
May 1	6%
July 3	9%
October 16	12%
Penalty on 2nd Installment	
October 16	6%

Specials .00
Special Int. .00
Total Tax and Specials 2,328.40

Discount 116.42
Net Tax due By Feb 15 2,211.98

(IF PAID IN TWO INSTALLMENTS)
1st Half Due Mar 01, 2012 1,164.20
2nd Half Due Oct 15, 2012 1,164.20

Please Return Bottom Portion With Payment to the County Treasurers Office - Retain Top Portion For Your Records

2011 Tax Statement

Please Send Payment To:

Parcel Number: 11-0013200
Receipt # 2048

MOUNTRAIL COUNTY TREASURER
PO BOX 69
STANLEY, ND 58784-0069

Taxp # 3930
MP # 3930

TOTAL TAX AND SPECIALS 2,328.40
DISCOUNT 116.42
NET TAX DUE BY FEB 15 2,211.98

(IF PAID IN TWO INSTALLMENTS)
1st Half Due Mar 01, 2012 1,164.20
2nd Half Due Oct 15, 2012 1,164.20

AMOUNT PAID _____
CHECK HERE TO REQUEST RECEIPT _____

Please Indicate Address Change, if Any

GRAND FORKS COUNTY REAL ESTATE TAXES FOR 2011

** Your cancelled check is your receipt. Receipts will not be mailed.

** Duplicate Bill **

Parcel#	Jurisdiction
44-1803-00384-000	GF City SCH5

Statement #: 201118985

Physical Location
623 S WASHINGTON ST GRAND FORKS, ND 58201
Please change mailing address if incorrect.

TAX BREAKDOWN	
Consolidated	9,043.19
Specials	309.24
Total Due	9,352.43
Discount	452.16
Amt due by Feb 15 2012 8,900.27	
Or pay the following installment payments	
1st Payment due March 1st	4,830.85
2nd Payment due Oct 15th	4,521.58

Return this portion with remittance made payable to
Grand Forks County Treasurer
P.O. Box 5638
Grand Forks, ND 58206-5638. Thank you!

GRAND FORKS COUNTY REAL ESTATE TAXES FOR 2011

** Your cancelled check is your receipt. Receipts will not be mailed.

** Duplicate Bill **

Parcel#	Jurisdiction
44-1803-00384-000	GF City SCH5

Statement #: 201118985

Physical Location
623 S WASHINGTON ST GRAND FORKS, ND 58201

TAX BREAKDOWN	
Consolidated	9,043.19
Specials	309.24
Total Due	9,352.43
Discount	452.16
Amt due by Feb 15 2012 8,900.27	
Or pay the following installment payments	
1st Payment due March 1st	4,830.85
2nd Payment due Oct 15th	4,521.58

Owner
OMEGA PROPERTIES LLC

TREASURER'S TELEPHONE NUMBER: 701-780-8292 WALK IN ADDRESS: 151 SOUTH 4TH STREET S101
--

Prior Year(s) Taxes Unpaid NO PRIOR YEARS ARE UNPAID

Legal Description
HOLE'S CENTRAL ADDITION 623 S WASHINGTON ST L A,B&C EX R/W REPLAT OF B35 L13-24 B34 & L13-24 B35

Commercial Lots...: 233,900
Commercial Structs.: 209,600

2011 Tax Distribution		2010 Tax Distribution		2009 Tax Distribution	
TRUE & FULL VALUE	443,500	TRUE & FULL VALUE	429,900	TRUE & FULL VALUE	283,200
TAXABLE VALUE	22,175	TAXABLE VALUE	21,495	TAXABLE VALUE	14,160
MILL LEVY	407.81000	MILL LEVY	404.83000	MILL LEVY	400.60000
COUNTY	2,570.97	COUNTY	2,500.73	COUNTY	1,585.92
ST/GARRISO	44.35	ST/GARRISO	42.99	ST/GARRISO	28.32
GFC SOIL	33.26	GFC SOIL	32.03	GFC SOIL	21.10
CITY/TWP	2,418.63	CITY/TWP	2,316.52	CITY/TWP	1,526.73
PARK	886.56	PARK	814.23	PARK	537.23
EDUC	3,089.42	EDUC	2,995.33	EDUC	1,973.20
TOTAL	9,043.19	TOTAL	8,701.83	TOTAL	5,672.50

** NOTE: If your mortgage company currently pays real estate taxes for this property, this statement is for your records and a copy will be provided to your mortgage company upon their request.

See reverse side for additional information.

To pay by credit card, debit card or echeck visit our website at www.gfcounty.nd.gov or call our office at 701-780-8292. A MuniPay convenience fee will apply

We are now able to accept credit card payments in our office. A MuniPay convenience fee will apply.

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

1803.384.00.00

CITY OF GRAND FORKS SPECIAL ASSESSMENTS

623 S WASHINGTON ST

TAX YEAR 2011

Type of Project	Project Number	Original Assessment	Start Year	No. of Years	Interest Rate	Interest	Principal	Total Assessment	Unpaid Balance	Years Left
82 Flood Control	4704.0	2015.65	2001	20	.05517	55.60	100.79	156.39	907.06	9
82 Flood Control	4704.2	1562.65	2003	20	.05660	53.07	78.13	131.20	859.48	11
82 Flood Control	4704.6	234.35	2010	20	.04460	9.93	11.72	21.65	210.91	18
						TOTALS	118.60	190.64	309.24	1977.45

THE UNPAID BALANCE OF ANY PROJECT SHOWN ABOVE MAY BE PAID IN FULL, PLUS ANY ACCRUED INTEREST AS OF DATE OF PAYMENT, BY CONTACTING THE CITY AUDITOR'S OFFICE AT 746-2620.

5% DISCOUNT ON THE CONSOLIDATED TAX WILL BE ALLOWED IF TOTAL STATEMENT IS PAID IN FULL ON OR BEFORE FEBRUARY 15th.

FIRST PAYMENT CONSISTS OF ONE HALF OF THE CONSOLIDATED TAX AND FULL AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS AS SHOWN ON THE STATEMENT. SECOND PAYMENT CONSISTS OF THE REMAINING ONE HALF OF THE CONSOLIDATED TAX.

PENALTY ON 1st INSTALLMENT
 MARCH 2nd..... 3 PERCENT
 MAY 1st..... 6 PERCENT
 JULY 1st..... 9 PERCENT
 OCTOBER 15th..... 12 PERCENT

PENALTY ON 2nd INSTALLMENT
 OCTOBER 16th..... 6 PERCENT

G.

2012 Statement of Taxes

Parcel #	Jurisdiction
01-7760-00393-000	FARGO CITY

Statement #: 120230034

Property Address	
4759	S HARVEST DR FARGO, ND 58104

Tax Breakdown	
Consolidated	2,369.12
Specials	824.26
Drains	31.68
Total Due	3,225.06
Discount	118.46
Discount Amt due Feb 15	3,106.60
1st Payment due March 1	2,040.51
2nd Payment due Oct 15	1,184.55

ZACHARY J BERTSCHI
 APRIL E GRAY
 4759 HARVEST DR S
 FARGO, ND 58104-4331

Cass County Treasurer
 211 9th Street South
 P.O. Box 2806
 Fargo, ND 58108-2806

Thank you!

Return this portion, with remittance, made payable to:

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

2012 Statement of Taxes

** Your cancelled check is your receipt. Receipts will not be mailed.

Parcel #	Jurisdiction
01-7760-00393-000	FARGO CITY

Statement #: 120230034

Property Address	
4759	S HARVEST DR FARGO, ND 58104

Tax Breakdown	
Consolidated	2,369.12
Specials	824.26
Drains	31.68
Total Due	3,225.06
Discount	118.46
Discount Amt due Feb 15	3,106.60
1st Payment due March 1	2,040.51
2nd Payment due Oct 15	1,184.55

True and Full Value	Taxable Value	Mill Levy
148,300	6,674	354.98000

Prior Year(s) Taxes Unpaid	
1st Payment due March 1	2,040.51
2nd Payment due Oct 15	1,184.55

Consolidated Breakdown	
A	COUNTY 437.81
B	STATE 6.67
C	SOIL CONSV 4.54
CO01	FARGO CITY 388.76
PK01	PARK 01 208.56
S006	SCHOOL #6 1,282.74
W060	WATER 60 40.04

Drain Breakdown	
Z073	DRAIN 27MD 31.68

GROSS CONSOLIDATED TAX	2,869.67
LEGISLATIVE TAX RELIEF	500.55
NET CONSOLIDATED TAX	2,369.12

SOUTH FORTY AT OSGOOD PT LT 8 BLK 2 A DIST OF 33.91' THN S 87DG58'41" W FOR
 DESC AS FOLL: BEG AT NE COR OF LT 8 THN A DIST OF 133.79' TO THE W LN OF LT 8
 S 03DG54'36" E ON THE E LN OF LT 8 FOR THN N 04DG46'02" W ON W LN FOR A DIST

Tax payments by check, cash or Discover Credit Cards can be made at the Cass County Treasurer's Office. Tax payments by electronic check or credit card can be made on the website www.casscountynd.gov or by calling - 1-888-357-8394. The servicer company charges a convenience fee.

** NOTE: If your mortgage company pays the real estate taxes for this property, this statement is being provided for your information only.

REAL ESTATE

PENALTY ON 16th INSTALLMENT SPECIALS

March 1st	5 per cent
May 1st	8 per cent
July 1st	9 per cent
October 15th	12 per cent

PENALTY ON 16th INSTALLMENT

October 15th	6 per cent
--------------	------------

PENALTY ON 16th INSTALLMENT SPECIALS

March 1st	2 per cent
April 1st	4 per cent
June 1st	5 per cent
July 1st	6 per cent

PENALTY ON 16th INSTALLMENT

March 1st	5 per cent
April 1st	6 per cent
June 1st	8 per cent

County Treasurer: 241-5611

YOUR TAX BREAKDOWN	2010	2011	2012	2011 TO 2012	
				CHANGE	% CHG
VALUATION TRUE & FULL	148,300.00	148,300.00	148,300.00		
VALUATION TAXABLE	6,674.00	6,674.00	6,674.00		
BREAKDOWN OF MILLS					
COUNTY	66.00	67.75	65.60	-2.15	-3.17
STATE MEDICAL	1.00	1.00	1.00		
COUNTY SOIL CONSERVATION	.90	.83	.68	-.15	-1.77
CITY OF FARGO	58.25	58.25	58.25		
FARGO PARK DISTRICT	31.39	31.34	31.25	-.09	-.29
WEST FARGO PUBLIC SCHOOL DISTR	170.64	192.20	192.20		
SOUTHEAST WATER RESOURCE DISTR	6.00	6.00	6.00		
TOTAL MILLS --->	334.18	357.37	354.98	-2.39	-.67
BREAKDOWN OF DOLLARS					
COUNTY	440.48	452.16	437.82	-14.34	-3.17
STATE MEDICAL	6.67	6.67	6.68	.01	.15
COUNTY SOIL CONSERVATION	6.01	5.54	4.54	-1.00	-18.05
CITY OF FARGO	388.76	388.76	388.76		
FARGO PARK DISTRICT	209.50	209.16	208.56	-.60	-.29
WEST FARGO PUBLIC SCHOOL DISTR	1,138.85	1,282.74	1,282.74		
SOUTHEAST WATER RESOURCE DISTR	40.04	40.04	40.04		
TOTAL DOLLARS -->	2,230.31	2,385.07	2,369.14	-15.93	-.67

2011 Real Estate Statement

Williams County Treasurer
 Yi Evenson
 O. Box 2047
 Williston, ND 58802-2047
 (701) 577-4530

H.

5% discount will be given if total taxes for a parcel are paid on or before February 15th.
 First Payment consists of one-half of the consolidated tax and the full amount of the yearly installment of special assessments as shown on this statement.
 First Payment is due on or before March 1. After March 1 use the following penalty schedule for first payment amount:
 March 2: 3 Percent May 1: 6 Percent July 1: 9 Percent October 15: 12 Percent (to January 1)
 Second Payment consists of the remaining one-half of the consolidated tax.
 Second Payment is due on or before October 15. After October 15 use the following penalty schedule for second payment amount:
 October 16: 6 percent (to January 1)
 Interest of 12 percent per annum will begin January 1, 2012 on any outstanding tax.

WILLISTON ND 58801

Parcel # 25-158-97-00-06-010 Legal Desc NEW HOME TWP Taxing District 25/02/64
 Statement # 2011-11808 Acres 80.2400
 Owner L1(40.14) L2(40.10)
 Mail To SEC 6 DAV
 T158 R97 #601538

Parcel Values and Tax		Allocation of Taxes			Taxes Due		
True & Full Value	28,120	State	1.41	Soil	2.04	First Payment	194.55
Taxable Value	1,406	County	120.06	Airport	5.62	Second Payment	194.55
Mill levy	.27673	City/Twp	25.31	Rural Fire	9.69	TOTAL	389.10
Consolidated Tax	389.10	Park	1.41	Ambulance	3.25	5% Discount	19.46
Specials		School	215.01	County Library	5.30	Net Tax	369.64
Tax plus specials	389.10	Vector				Estimated Paid	(
						Net Due by 2/15	369.64

Parcel # 26-159-97-00-20-030 Legal Desc HAZEL TWP Taxing District 26/02/64
 Statement # 2011-12073 Acres 80.0000
 Owner N2N2NW N2N2NE
 Mail To SEC 20 DAV
 T159 R97 #602160

Parcel Values and Tax		Allocation of Taxes			Taxes Due		
True & Full Value	10,032	State	.50	Soil	.73	First Payment	76.07
Taxable Value	502	County	42.87	Airport	2.01	Second Payment	76.07
Mill levy	.30305	City/Twp	22.25	Rural Fire	3.46	TOTAL	152.14
Consolidated Tax	152.14	Park	.50	Ambulance	1.16	5% Discount	7.61
Specials		School	76.77	County Library	1.89	Net Tax	144.53
Tax plus specials	152.14	Vector				Estimated Paid	(
						Net Due by 2/15	144.53

Parcel # 26-159-97-00-31-010 Legal Desc HAZEL TWP Taxing District 26/91/64
 Statement # 2011-12130 Acres 160.0000
 Owner SE
 Mail To SEC 31 DAV
 T159 R97 #601538

Parcel Values and Tax		Allocation of Taxes			Taxes Due		
True & Full Value	47,544	State	2.38	Soil	3.45	First Payment	267.31
Taxable Value	2,377	County	202.97	Airport	9.51	Second Payment	267.31
Mill levy	.22491	City/Twp	105.35	Rural Fire	16.38	TOTAL	534.62
Consolidated Tax	534.62	Park	2.38	Ambulance	5.49	5% Discount	26.73
Specials		School	177.75	County Library	8.96	Net Tax	507.89
Tax plus specials	534.62	Vector				Estimated Paid	(
						Net Due by 2/15	507.89

Parcel # 26-159-97-00-32-020 Legal Desc HAZEL TWP Taxing District 26/91/64
 Statement # 2011-12135 SW Acres 160.0000
 Owner SEC 32 DAV
 Mail To T159 R97 #601538

Parcel Values and Tax		Allocation of Taxes			Taxes Due		
True & Full Value	38,526	State	1.93	Soil	2.79	First Payment	216.59
Taxable Value	1,926	County	164.46	Airport	7.70	Second Payment	216.59
Mill levy	.22491	City/Twp	85.36	Rural Fire	13.27	TOTAL	433.18
Consolidated Tax	433.18	Park	1.93	Ambulance	4.45	5% Discount	21.66
Specials		School	144.03	County Library	7.26	Net Tax	411.52
Tax plus specials	433.18	Vector				Estimated Paid	(
						Net Due by 2/15	411.52

Parcel # 26-159-97-00-32-040 Legal Desc HAZEL TWP Taxing District 26/91/64
 Statement # 2011-12137 SE Acres 160.0000
 Owner SEC 32 DAV
 Mail To T159 R97 #602160

Parcel Values and Tax		Allocation of Taxes			Taxes Due		
True & Full Value	38,138	State	1.89	Soil	2.74	First Payment	212.21
Taxable Value	1,887	County	161.13	Airport	7.55	Second Payment	212.20
Mill levy	.22491	City/Twp	83.63	Rural Fire	13.00	TOTAL	424.41
Consolidated Tax	424.41	Park	1.89	Ambulance	4.36	5% Discount	21.22
Specials		School	141.11	County Library	7.11	Net Tax	403.19
Tax plus specials	424.41	Vector				Estimated Paid	(
						Net Due by 2/15	403.19

The Williams County Treasurers Office will be closing every Friday at 1:00. Log on to www.williamsnd.com to pay taxes directly from your bank account or with credit cards. Convenience fee applies to credit card payments.

Retain above portion for your records **Important:** If taxes are paid by escrow, this notice is for information only

Cut and Return with Payment

2011 Real Estate Statement

22780

WILLISTON ND 58801

Totals for All Parcels			
Consolidated Taxes	1,933.45	First Payment (due Mar 1)	966.73
Special Assmts.		Second Payment (due Oct 15)	966.72
		5% Discount	96.68
		Net Tax	1,836.77
		Estimated Paid	(
TOTAL	1,933.45	Net Due by 2/15	1,836.77

No receipt will be mailed unless requested

2011 Burleigh County Real Estate Tax Statement

Receipt # 1

Property Number 1025-020-001	Tax Breakdown	
Property Address ██████████	Tax Plus Specials	4022.53
	Discount 5% on Tax	192.32
	Amount Due Feb 15th	\$3,830.21
	Or pay the following installment payments	
	1st Payment Due March 1st	2099.32
	2nd Payment Due Oct 15th	1923.21

*DUPLICATE COPY

BISMARCK ND 58504-7019

Make checks payable to: Burleigh County Treasurer
P.O. Box 5518
Bismarck, ND 58506-5518
701-222-6694

Return this portion with remittance

Check here to request receipt

2011 Burleigh County Real Estate Tax Statement

Receipt # 15847

Property Number 1025-020-001	Tax Breakdown		
Property Address ██████████	Consolidated Tax	3846.42	
Addition Name WACHTER'S 10TH	Specials	176.11	
Block 020	Tax Plus Specials	4022.53	
Legal Description 1	Discount 5% on Tax	192.32	
	Amount Due Feb 15th	\$3,830.21	
	1st Payment Due March 1st	2099.32	
	2nd Payment Due Oct 15th	1923.21	
Acres	Special Assessments		
Homestead Credit Applied 0	Principal	158.06	
Disabled Veteran Credit Applied 0	Interest	18.05	
	Installment Due	176.11	
	*Balance after Installment	158.06	
	*Specials interest starts accruing on the unpaid principal balance after February 15th.		
Tax Distribution	2011	2010	2009
True and Full Value	270500	267800	267800
Taxable Value	12173	12051	12051
Mill Levy	.31598	.31818	.31873
State	12.17	12.05	12.05
County	673.41	657.38	668.11
City/Township	962.28	972.27	971.67
Rural Fire	.00	.00	.00
County Library	.00	.00	.00
Park	482.29	479.87	477.58
School	1716.27	1712.81	1711.60
Ambulance	.00	.00	.00
Total Tax	\$3,846.42	\$3,834.38	\$3,841.01

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

* See Important Information On Back *

Please keep this portion for your records. No receipt will be sent unless requested.

<http://www.co.burleigh.nd.us/>

IMPORTANT INFORMATION

Our office is located at 221 N. 5th St., Bismarck, ND, in the City/County Building.

To pay by credit card or e-check visit our website at www.burleighco.com. A convenience fee will be charged.

To pay by phone using a credit card call **Official Payments Corp.** at 1-800-272-9829. At the prompt enter the Jurisdiction code 4434. A convenience fee will be charged.

If you wish to pay the principal balance on city special assessments, please pay at the City of Bismarck Special Assessment Dept. Inquire at the County Auditor/Treasurer/Tax Equalization Office regarding rural specials. Special assessment information and amounts due for the City of Lincoln are available from the Lincoln City Auditor.

City of Bismarck Assessments - Finance Department	(701) 355-1600
Burleigh County Auditor/Treasurer/Tax Equalization	(701) 222-6694
City of Lincoln Auditor	(701) 258-7969

** Note: If your mortgage company currently pays real estate taxes for this property, this statement is for your records and the information if requested by your mortgage company, will be provided to the mortgage company.

REAL ESTATE	MOBILE HOMES
<p style="text-align: center;"><i>Penalty on 1st Installment & Specials</i></p> <p>March 2nd.....3 Percent</p> <p>May 1st.....6 Percent</p> <p>July 1st.....9 Percent</p> <p>October 15th.....12 Percent</p> <p style="text-align: center;"><i>Penalty on 2nd Installment</i></p> <p>October 15th.....5 Percent</p>	<p style="text-align: center;"><i>Penalty on 1st Installment</i></p> <p>March 1st.....2 Percent</p> <p>April 1st.....4 Percent</p> <p>May 1st.....6 Percent</p> <p>June 1st.....8 Percent</p> <p style="text-align: center;"><i>Penalty on 2nd Installment</i></p> <p>July 1st.....2 Percent</p> <p>August 1st.....4 Percent</p> <p>September 1st.....6 Percent</p> <p>October 1st.....8 Percent</p>

The **TRUE AND FULL VALUE** represents the starting point used by your assessor in determining the assessed valuation of your property for tax purposes. It is an estimate of what your property would sell for on the open market assuming a willing seller and willing buyer. If you feel this is in error, contact your County Director of Tax Equalization, #701-222-6691 or City of Bismarck Assessing Division for city property, #701-355-1630.

MERCER COUNTY TREASURER • DARBIE BERGER
 P.O. BOX 39 • STANTON, ND 58571 (PH) 701-745-3323

T/R: 15/144/90
 T 14 BLK 11
 194D GOLDEN VALLEY

	2010	2011
ACRES	700	700
TRUE AND FULL VALUE	350	350
ASSESSED VALUE	35	35
TAXABLE VALUE	304040	280620

PO BOX 39

STANTON ND 58571 0039

TAX STATEMENT

PARCEL NO. 00-144-90-01-11-14

2009	2010	RECEIPT NO. 1771	2011
.04	.04	STATE	.04
3.42	3.45	COUNTY	3.31
2.53	2.53	CITY	2.06
4.62	4.62	SCHOOL	4.41
		UNORGANIZED ROAD	
		FIRE DIST.	
		PARK	
10.61	10.64	CONSOLIDATED TAX	9.82
		SPECIAL ASSESSMENTS	
		TOTAL TAX	9.82
		DISCOUNT	.49
		NET TAX FEB. 15TH	9.33
		1st HALF Penalty begins March 2nd	4.91
		2nd HALF Penalty begins October 15th	4.91

For making payment, enter the amount to apply to this parcel in the space provided on the stub portion and return with payment. (See reverse side for penalty schedule) DETACH HERE!

PARCEL NO. 00-144-90-01-11-14

2011	RECEIPT NO.	1771
PO BOX 39		
STANTON ND 58571 0039		
RETURN THIS PORTION WITH YOUR PAYMENT IN RETURN ENVELOPE TO:		
MERCER COUNTY TREASURER P.O. BOX 39 STANTON, NORTH DAKOTA 58571		
TOTAL TAX		9.82
DISCOUNT		.49
NET TAX FEB. 15TH		9.33
1st HALF Penalty begins March 2nd		4.91
2nd HALF Penalty begins October 15th		4.91

AMOUNT PAID:

ADDRESS CHANGE (over →)

PLEASE KEEP THIS PORTION FOR YOUR RECORDS--NO RECEIPT WILL BE SENT. "PAYMENT NOT VALID UNTIL IT HAS CLEARED THE BANK"

The TRUE AND FULL VALUE represents the starting point used by your assessor in determining the assessed valuation of your property for tax purposes and in his estimate of what your property would sell for on an open market assuming a willing seller and a willing buyer. If you feel this is in error, you should contact your County Director of Tax Equalization or City Assessor.

ADDRESS CHANGE:

REAL ESTATE
SECTION 57-20-01 57-26-03 N.D.C.C.
 RE: All taxes become due on January 1st and delinquent on March 1st.

Penalty on 1st Installment & Specials

March 2nd	3%
May 1st	6%
July 1st	9%
October 15th	12%

Penalty on 2nd Installment

October 15th	6%
--------------------	----

DISCOUNT

5% discount will be allowed on Consolidated Tax only, if total due is paid in full on or before February 15th.

K.

2011 REAL ESTATE TAX STATEMENT

Parcel Number: MI112510600220

Ward County
Auditor/Treasurer
P.O. Box 5005
Minot ND 58702
701-857-6420

TAX ID: 386

Legal Description
NORTHDALF FIRST ADDN
LOT 22 BLOCK 6

Property Address
2604 SKYLINE DR

2604 SKYLINE DR
MINOT ND 58703

Table with 7 columns: Description, 2009, 2010, 2011, 2009, 2010, 2011. Rows include True and Full Value, Taxable Value, Net Taxable Value, Mill Levy, and various fund categories like REGIONAL FUNDS, WARD COUNTY FUN, STATE MEDICAL, MINOT CITY, MINOT PARK, MINOT SCHOOL.

Penalty on 1st Installment & Specials
March 2 3%
May 1 6%
July 1 9%
October 15 12%
Penalty on 2nd Installment
October 16 6%

Consolidated Tax 2,340.99 2,340.14
Total Tax 2,340.14
Specials .00
Tax plus Specials 2,340.14
Discount 117.00
Less amount paid 2,223.14
Net tax due by Feb 15 .00

(IF PAID IN TWO INSTALLMENTS)

1st Half Due Mar 01, 2012 .00
2nd Half Due Oct 15, 2012 .00

Please return lower part with payment

2011 REAL ESTATE TAX STATEMENT

Parcel Number: MI112510600220
TAX ID: 386

Please Send Payment To:
Auditor/Treasurer
Ward County
P.O. Box 5005
Minot ND 58702
701-857-6420

TOTAL TAX AND SPECIALS 2,340.14
DISCOUNT 117.00
Less amount paid 2,223.14
NET TAX .00

SCHARPE, JASON & COLLETTE L
2604 SKYLINE DR
MINOT ND 58703