

2013 HOUSE FINANCE AND TAXATION

HB 1199

2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1199
January 28, 2013
Job #17824

Conference Committee

Committee Clerk Signature

Mary Bruker

Explanation or reason for introduction of bill/resolution:

A Bill relating to referral of a city, county, or school district property tax levy.

Minutes:

Chairman Belter: Opened hearing on HB 1199.

Attached testimony #1, 2, 3, 4, 5, 6, 7, 8, 9

Representative Delzer: Introduced bill. Refer to attached testimony #1.

Vice Chairman Headland: I understand the intent but I'm not sure the language is clear. When the referral process takes place is the governing body in which the budget is to be referred responsible to hold the election or is every election going to be held at the county level? If a township's budget gets the required amount of signatures to be referred the election will be held at the township level?

Representative Delzer: I believe this only does cities, counties, and school districts. I believe the county would be responsible to run the election but it would be based on the district boundaries of whatever budget was referred.

Vice Chairman Headland: You mentioned the 10% was just a number and you would be willing to look at something different. I don't know that I have anything particular in mind but if it would mirror more of something as what is held at the state level today.

Representative Delzer: I believe this is a copy of what the state's referral process is and if it needs to be adjusted for these smaller political subdivisions I would have no problem with that. I believe that is how we mirrored it. I told them to mirror this bill as how we do it for the state. Every bill can be referred to the state and I think one time that an appropriation bill has been referred. You may want to see if you want to put something in code about how they could come back with another process of trying to have an in between budget instead of the last one. In essence we are trying to refer the tax levy but the budget becomes involved too because they are together.

Vice Chairman Headland: Would you be willing to add park districts and townships to this bill?

Representative Delzer: Your committee has more experience in knowing what the needs are, I am after the idea of the referral. I would like to have a little input in what you come up with though.

Representative Froseth: If they refer a county or city and get the signatures for the budget would it be the entire budget or can they pick out line item expenses and refer to just certain expense or mill levy?

Representative Delzer: I didn't ask Mr. Walstad that question but I would guess it's the whole thing. If you need to write it differently that would be fine.

Chairman Belter: Further testimony in support of 1199?

Sandy Clark, North Dakota Taxpayers Association: Refer to attached testimony #2.

Chairman Belter: Are there any questions? Further testimony in support of 1199?

Susan Beehler, Mandan resident: I am here in support of HB 1199. Mandan and several other counties are home rule charters. Within those home rule charters they have specific methods on referral, they don't allow referral of budgets but they allow referral on other items. If the wording could be included to allow the home rule charter system of referral to be used or the 10%, whichever is less? This is the way that citizens have the most effect on government if something is passed that they didn't have input in. Also I like to mention that if a budget is in question it can also go the other way. I testified before my city commission when I felt that our budget wasn't enough for our police department and too much for other areas. It can work in favor of certain departments within the community that the referral process would happen. I wouldn't object to having park districts or townships. I found with the budget process that the hearings are usually held when average citizens are at work so they are not able to give input and even if they give input it just falls on deaf ears anyway. You don't have much say on what your local government is doing.

Chairman Belter: Further testimony in support of 1199? Any opposition to 1199?

Bev Nielson, North Dakota Counsel of Education Leaders: See attached testimony #3.

Vice Chairman Headland: How do we give the taxpayers that live in a school district when the school district mill levy is capped and the district school board decides to take every penny of increase in taxable value every year and apply it towards their budget? How do we give the taxpayers any say in that? I understand they can come to the meetings and protest but in the end I don't think we've ever seen anything that slows down some of these school boards. Do you have a suggestion?

Bev Nielson, North Dakota Counsel of Education Leaders: If you've served on a school board or know what it's like to create a budget for a school district with collective bargaining and everything else and required mandates that we have for offerings, special education, and other things you would see that the cost of our providing education never goes down. Just like everything else you have increases the following year. There are caps and

schools are allowed to raise 12% until they reach the cap but they are capped. Short of taking part in every school board meeting from February to July so you hear the thinking and what the reasoning is and then sit in a few negotiation sessions and then sit it in at the very end in June when they finalize the budget. You may not agree with everything they did but you would see why our special education costs go up, federal mandate; why our salaries go up, collective bargaining; why building costs go up; everything goes up, nothing goes down. We need more technology, we need more maintenance to our buildings and this causes costs to go up. If you'd sit in the meetings from February to July you may not agree with every decision but you would hear the rationale as to why the budgets are the way they are.

Vice Chairman Headland: I understand your position and I understand the state has increased its funding to every school district through various mechanisms as well but we're up against a situation where the voters could have taken away property tax from us completely and if we don't do something to slow down the growth of these budgets I see it coming before the voters again. I think that we all need to work together and come to something and I would like to see your organization bring us some ideas in how we can address these issues. Do you have anything to provide us?

Bev Nielson, North Dakota Counsel of Education Leaders: There are some basic decisions that will have to be made this session. One of them is whether you fund education with property tax. Our associations believe that there should be an amount of local control. I believe that the 71% of people who voted against the measure this summer, at least most of them, was because they want some local control of their school districts. However, you can't have it both ways. You will see proposals during this legislative session to fund K-12 education at least 80% with state funds, leaving a very small amount, 10 mills, for educational purposes and 12 mills for non-educational purposes being on the property tax while the rest would fall to the state. If you don't want property tax to fund education then you should look at that proposal as something you might like. If we are going to fund a portion of education on property tax then I don't know how you would get away from increased costs. You look at all the budgets you're looking at as a legislature on property tax and you're not raising taxes but you are certainly raising budgets. I've never been a part of an organization that has state and federal mandates constant and collective bargaining that can see decreases in their costs.

Vice Chairman Headland: I understand your position and I think you understand our position as a committee as well.

Shane Goettle, City of Minot: See attached testimony #4.

Representative Marie Strinden: I know the city of Grand Forks feels the same as you do. I'm wondering if the dates in the bill were changed do you think that it would work for the city if you had to make your budget earlier to make the referendum before you sent out the checks.

Shane Goettle, City of Minot: I think it would be incredibly difficult to move the budgeting process earlier for a number of reasons; you simply don't know how many times it might be subject to referral and when you move the budget process earlier the day you are using on

assumptions aren't as accurate. It would create complications in moving it that direction too.

Representative Zaiser: As you stated this could be referred many times. Doesn't this make budgeting almost impossible if it were to be referred countless times? What would happen if it kept being referred and we're well into the fiscal year?

Shane Goettle, City of Minot: The consequence would be that you're not able to meet some of the acute needs of the community. You would be surviving on the previous budget which may not reflect the community's needs at all.

Vice Chairman Headland: Why does the referral process work so well for the state and why couldn't it work on the local level?

Shane Goettle, City of Minot: I think the referral process for the state is actually incredibly difficult to muster and you need a very strong petition drive in order to activate it. I think the threshold in this bill is pretty low and we'd see a lot more of it occurring at the local level if this is passed than we do at the state level.

Vice Chairman Headland: If we made the referral requirements a little tougher it doesn't change all the other dates and everything required to make it work but with the logic of what you mentioned it would seem it's an issue of having an organized effort behind it in order to accomplish it whether or not it should be able to move forward.

Shane Goettle, City of Minot: If we're to liken the state budget process and it's being subject to referral to local I don't know of any case where the entire state budget came up for a citizen referral by the state of North Dakota and that's what we're attempting to do here; make the entire school district budget subject to referral. When you suggested to make the signature requirement higher would certainly improve it in a sense of making it less likely to occur the problems though still exist and it could be referred any a number of times and hold up the process. We might become a city, county, or school district without a budget that we're operating on.

Connie Sprynczynatyk, North Dakota League of Cities: See attached testimony. These charts go back to 2008 so you can see what happens to the levies. I have discovered in the nine months that we were discussing Measure 2 across the state that there's a vast amount of misinformation about what has actually happened. These charts only show you what has happened with the levies in the 13 largest cities and show you the dollar impact on \$100,000 house so you can track any of the major cities that are in your city. Last year the League of Cities turned 100 and in the process of going through the state archives to write up the history of the league it turns out that complaints about property taxes go back to the beginning. Nobody wants less service they just want it done more cheaply. The point of those charts is to show you what has happened in the 13 largest cities. Last session you provided an enhanced notice to the taxpayers and not only does the city pass a budget ordinance and have a first and second reading a hearing about the budget but there are new requirements that have gone into state law. I'm not going to suggest we repeal that section but I'm going to suggest to you that so far the evidence is that even with enhanced notice rarely has anybody shown up to have a discussion about the budget. The

Coalition of Organizations was 95 statewide organizations strong and the theme was to keep the decisions local and that's what we're saying when 76.55% voted no on Measure 2.

Representative Marie Strinden: It sounds like this bill is trying to solve many problems but one of them being that people don't feel like they have a voice in their local government. I'm wondering if instead of passing a bill like 1199 you think that changing the laws on when, where, or how you do hearings would solve that problem instead?

Connie Sprynczynatyk, North Dakota League of Cities: In the enhanced budget bill of last session you can't hold a budget hearing before 6pm according to state law. It isn't true that the hearings are held at 7am on Saturday morning, there is a requirement that dictates the time at which you may start and it's not before 6pm.

Representative Drovdal: On page 1 I see that Williston doesn't have anything on this chart. Did they not report or couldn't you get the numbers?

Connie Sprynczynatyk, North Dakota League of Cities: It's not a comment on zeros in Williston. The first two pages would be the detail of the levy entity by entity. This only shows county, city, park district, and school. I'm looking at the blue chart from last year and that will show you what happened in a mill levy reduction and if you see red it will be in parenthesis. Williston is on the top of the chart on the last page and that's good news because the burden on a \$100,000 house would show fewer burdens on \$100,000 than say Grafton. In this case it's good to be at the top of the chart meaning less impact on \$100,000 house. If you look at the white chart it will show you what happened when the state starting replacing school district property tax with state payments. The second page will show the levy reductions from 2000-2008 and the last page would give you a global view on the impact of \$100,000 house. In those days Williston was fourth on the list but now Williston is at the top of the list meaning the lower impact on \$100,000 house.

Chairman Belter: Any other opposition to 1199?

Casey Bradley, Auditor and Chief Operating Officer with Stutsman County: See attached testimony #6.

Vice Chairman Headland: It has been stated that 10% isn't enough. Can you tell me how many people voted in Stutsman County's last general election?

Casey Bradley: I believe there were about 9,800.

Vice Chairman Headland: So short of 1,000 people would have to sign a petition?

Casey Bradley: Correct.

Vice Chairman Headland: That's takes a pretty concerted effort?

Casey Bradley: Correct but you're also talking the last general election. If we go off the next election cycle we may only have 5,000-6,000 people vote so then that number drops

substantially. This isn't based on a general election it is based on the last election. This could create issues based on the vagueness of the writing. It's the number of votes cast in the last district election so for a school district if most people skipped over voting for the school district then they don't have votes cast there which could cause more problems there as well.

Representative Marie Strinden: Debbie Nelson who is the Finance and Tax Director in Grand Forks sent me an email and I was hoping you could expand on something she said, "If the final budget is rejected the county auditor shall substitute a levy in the amount determined for the city, county, or school district. That amount could actually be greater than the amount that was rejected at the special election."

Casey Bradley: That is correct. This bill mandates states we would take the higher of the last three years' levies so it is a possibility that it could be higher.

Vice Chairman Headland: Would it be preferred to allow a credit for next year's taxes rather than having to send out the difference in a check or something in that form if this would become law?

Casey Bradley: When we set our budgets we set it for a specific expense, we don't budget for revenues that we don't associate somewhere. It would create a shortfall in the following year as well and that's the issue we run in to. Obviously giving a credit would be a better situation than mailing out 22,000 refund checks for Stutsman County and 22,000 new tax statements. That would certainly be a better situation but we would still run into that problem of not having the funding for commitments already made.

Terry Traynor, North Dakota Association of Counties: Refer to attached testimony #7.

Kevin Glatt, Burleigh County Auditor/Treasurer: Refer to attached testimony #8 and #9.

Vice Chairman Headland: It seems that this process wouldn't work very well. Should we make it easier to recall local elected officials?

Kevin Glatt, Burleigh County Auditor/Treasurer: I believe all local elected officials are voted on every four years. I believe the statutes are adequate in regards to recalling both statewide and local elected officials.

Representative Trottier: What would happen if it was required that you had to have so many in attendance before you could do a budget?

Kevin Glatt, Burleigh County Auditor/Treasurer: I don't think we would get budgets approved or passed. Last year we had a good turnout. In HB 1294 we published the notice that was required and we held a hearing at 6pm and there was an email sent with 35 people showing up and that was the most ever in Burleigh County since the late 80s.

Chairman Belter: Any further opposition to 1199? Any neutral testimony to 1199? If not we will close the hearing on 1199.

2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

HB 1199
January 30, 2013
Job 18026

Conference Committee

Kristie Hetzler

Explanation or reason for introduction of bill/resolution:

Referral of a city, county, or school district property tax levy; and to provide an effective date.

Minutes:

[Empty box for minutes]

Chairman Belter: Opens HB 1199

Rep Klein: Moves a Do Not Pass.

Rep Hatlestad: Second.

Yes: 13

No: 1

Absent: 0

Carried by: Rep Strinden.

2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

HB 1199
February 19, 2013
Job #19209

Conference Committee

Committee Clerk Signature

Mary Brucker

Explanation or reason for introduction of bill/resolution:

A Bill relating to referral of a city, county or school district property tax levy.

Minutes:

Attached amendments #1

Chairman Belter: I would like to ask for a motion to reconsider this when we voted a Do Not Pass.

Vice Chairman Headland: Made a motion to reconsider our actions.

Representative Hatlestad: Seconded.

VOICE VOTE: MOTION CARRIED.

Chairman Belter: Distributed amendments #1 and explained the amendments. This bill deals with referring of a city, county, school districts, etc. I had these amendments drafted to take the school districts out of the referral process and put the park districts in. I also changed this to the general election on line 20 where it said the most recent election because that's when the most voters turn out and is hopefully more representative of the voting population. If the people can go out and get 10% of the total voters who voted in the last general election then the budget is referred. The budget that is referred would stay in effect for that year but then the following year the budget would have to go back to 5715.011 which is the highest of the preceding three years but it would not include the budget that was referred.

Representative Hatlestad: You're delaying the implementation of the budget? The one that we want to refer goes into effect and is used for that year but the next year they have to go back to the previous one? So we've delayed that vote for a year.

Chairman Belter: Yes. We had all these timing factors that the political subs were concerned about and so I thought the city, county, park board, or whatever they voted in this budget so we'll let them have it for that year but then the following year they are going to have to go back or they're going to have asked their people for a vote or whatever. It's a way of people having the right to stop what they think is an excessive budget.

Representative Klein: When they get that 10% do they have to wait until after the election?

Chairman Belter: They have to have an election within 30 days.

Representative Klein: So they would have to have a special election?

Chairman Belter: Yes. Excuse me; they have 30 days within which to get the signatures.

Vice Chairman Headland: Sixty days after the referral.

Chairman Belter: Thirty days to get the signatures which isn't easy to do and then within 60 days after they certify the signatures.

Representative Dockter: The county auditor would be the ones to verify the signatures and then it meets the 10% threshold and then they are the ones who would administer the special election?

Chairman Belter: Yes.

Representative Drovdal: I'm wondering how this will affect cities in the oil development country where we've had a lot of growth of expenditures because of impact and if we had to go back one year that could cause a lot of problems.

Chairman Belter: That is certainly possible but it is the people speaking.

Representative Hatlestad: It would seem to me that allowing the budget to go ahead for at least a year defeats the purpose of the referral. If I want to kill a budget I want to kill it now because maybe they only need that money for one year. Maybe by doing this you're going to defeat the purpose of the referral.

Chairman Belter: I certainly see your point. My whole idea was to try and simplify the process and get away from all the timing things that seem to be a problem. The whole idea for the referral process is to make local government more sensitive to the budget and give the voting public a way that they can respond to what they think is a big increase in the budget even though they can't immediately put the clamps on the one that they have. There is sort of retribution the following year. I think this idea has some merit but unfortunately we are kind of limited on time but I was hoping we could move the idea forward or at least put these amendments on and let the chips fall where they fall.

Representative Dockter: This bill will have accountability of municipalities and the people have counties so they have recourse if they do not agree.

Chairman Belter: We're basically giving local people the same type of referral process that the people of North Dakota have towards the state government; we are just bringing it down to a lower level of government.

Vice Chairman Headland: The county auditor is responsible to take care of the petition filed then it is the responsibility of the city, county, or park district for the placement of the ballot, a referral measure, arranging, conducting, and paying the cost of the election. They may agree to hold this election in conjunction with the electors of other political subdivisions. The county auditor just has to certify that the proper numbers of signatures were filed then it is up to the political subdivision whose budget is being referred to take care of the rest.

Chairman Belter: Yes.

Representative Drovdal: I applaud the efforts. The only way they are going to get control of the budgets is by the citizens getting involved. I wish that we could require those 10% that are signing this petition to set in on the annual budget meeting.

Representative Drovdal: Made a motion to adopt the amendments 1002.

Representative Dockter: Seconded.

Chairman Belter: Any discussion?

Representative Zaiser: Would having a printing of one's name on referrals or initiatives so that the county auditor or state auditor could read them more clearly apply to this?

Chairman Belter: I can't answer that whether it would apply or not. If this would pass maybe that is something we could look at.

Representative Trottier: Why were schools taken out?

Chairman Belter: The reason I took schools out is because they seem to have more of a problem with this timing issue and there are more restrictions with the schools.

Representative Klein: I think another area is because they have to award the contracts way early then they are tied on.

VOICE VOTE: MOTION CARRIED TO ADOPT THE AMENDMENTS.

Chairman Belter: We have the amended bill before us. What are your wishes?

Vice Chairman Headland: Made a motion for a Do Pass as Amended.

Representative Klein: Seconded.

Representative Trottier: If it doesn't make it I think it will shake things up and will let people know that we are trying to do something to help them with this kind of a cause.

Representative Schmidt: I have a note on my original bill that asks if it can just be part of a budget or does it have to be the entire budget being referred?

Chairman Belter: I believe the way this is written it would be the entire budget because it doesn't specify any portion.

Vice Chairman Headland: I'm going to support the amendment because I think it's really taking away a burden that came with the original draft of it and allows for them to continue through the year with their budget. It doesn't make any recommendations of having to send out checks or anything on that order so I think it will allow them to proceed with business as usual however, they will need to be planning for the next year because at the time of the vote will understand that they are going to be limited to the dollars that they were getting in the last budget and only those dollars moving forward until something else changes.

Representative Hatlestad: I like the idea of a referral but I'm going to have to oppose the bill because I think it defeats the purpose of the referral. I would like the idea that Representative Schmidt brought up that you could refer a part of the budget and allow the rest to go on.

Chairman Belter: Any bill is always in the works and if we can get it to pass the house we can certainly look at the senate side and try to do some amendments to change it. I wouldn't have a problem with what you're suggesting but I didn't think we had time to work on it here. If it passes the house and goes to the senate then those who are opposed to it will come out and give us ideas as to why it won't work.

Representative Schmidt: Morton County commissioners just got the home rule charter in order to deal with the jail. How does a home rule charter mix in with this bill?

Chairman Belter: I didn't ask Mr. Walstad and I don't remember during the hearing if home rule applies to this or not but it is something that we need to address in the senate if it gets through the house.

Representative Zaiser: Would Representative Hatlestad be referring to a line item? Would it be that difficult to amend into this? Just a comment I guess.

ROLL CALL VOTE: 7 YES 6 NO 1 ABSENT

Representative Dockter will carry this bill.

VR
2/19/13
1082

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1199

Page 1, line 2, replace "school" with "park"

Page 1, line 7, replace "school" with "park"

Page 1, line 9, replace "school" with "city or county park"

Page 1, line 12, replace "school" with "park"

Page 1, line 14, replace "school" with "park"

Page 1, line 16, replace "school" with "park"

Page 1, line 19, replace "school" with "park"

Page 1, line 20, after "recent" insert "general"

Page 1, line 20, remove "or"

Page 1, line 20, after the second "district" insert ", or park district"

Page 1, line 21, remove "or"

Page 1, line 21, after "district" insert ", or park district"

Page 2, line 1, replace "school" with "park"

Page 2, line 2, replace "city" with "county"

Page 2, line 2, after the underscored period insert "The city, county, or park district responsible for placement on the ballot of a referral measure under this section is responsible for arranging for, conducting, and paying the cost of an election under this section but may agree to hold the election in conjunction with elections of other political subdivisions under a cost-sharing agreement."

Page 2, line 6, replace "school" with "park"

Page 2, line 11, replace "school" with "park"

Page 2, line 13, replace "school" with "park"

Page 2, line 17, remove "county auditor shall substitute a levy in the amount determined for the"

Page 2, line 18, replace "school" with "park"

Page 2, line 18, remove "as its"

Page 2, line 18, replace "as calculated" with "for the next taxable year is the amount in dollars determined as the maximum levy allowable as calculated"

Page 2, line 19, remove "and shall recalculate property tax lists affecting property within the city."

202

Page 2, line 20, replace "county, or school district" with "but the taxable year for which the voters rejected the final annual budget and levy resolution must be excluded from consideration in determining the maximum levy allowable under section 57-15-01.1"

Page 2, line 20, remove "The county auditor shall then determine the"

Page 2, remove lines 21 through 28

Renumber accordingly

Date: 1-30-13
 Roll Call Vote #: 1

**2013 HOUSE STANDING COMMITTEE
 ROLL CALL VOTES
 BILL/RESOLUTION NO. ~~1000~~ 1199**

House Finance and Taxation Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
 Rerefer to Appropriations Reconsider

Motion Made By Rep. ^{Klein} ~~Headland~~ Seconded By Rep. Hatlestad

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter	✓		Rep. Scot Kelsh	✓	
Vice Chairman Craig Headland	✓		Rep. Steve Zaiser	✓	
Rep. Matthew Klein	✓		Rep. Jessica Haak	✓	
Rep. David Drovdal		✓	Rep. Marie Strinden	✓	
Rep. Glen Froseth	✓				
Rep. Mark Owens	✓				
Rep. Patrick Hatlestad	✓				
Rep. Wayne Trottier	✓				
Rep. Jason Dockter	✓				
Rep. Jim Schmidt	✓				

Total (Yes) 13 No 1

Absent 0

Floor Assignment Rep. ~~Owens~~ Strinden

If the vote is on an amendment, briefly indicate intent:

Date: 2-19-13
Roll Call Vote #: 1

2013 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1199

House Finance and Taxation Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
 Rerefer to Appropriations Reconsider

Motion Made By Rep. Headland Seconded By Rep. Hattlestad

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trotter					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) _____ No _____

Absent _____

Floor Assignment _____

If the vote is on an amendment, briefly indicate intent:

Voice Vote

Motion Carried

Date: 2-19-13
Roll Call Vote #: 2

2013 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1199

House Finance and Taxation Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
.1002
 Rerefer to Appropriations Reconsider

Motion Made By Rep. Drovdal Seconded By Rep. Dockter

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter			Rep. Scot Kelsh		
Vice Chairman Craig Headland			Rep. Steve Zaiser		
Rep. Matthew Klein			Rep. Jessica Haak		
Rep. David Drovdal			Rep. Marie Strinden		
Rep. Glen Froseth					
Rep. Mark Owens					
Rep. Patrick Hatlestad					
Rep. Wayne Trottier					
Rep. Jason Dockter					
Rep. Jim Schmidt					

Total (Yes) _____ No _____

Absent _____

Floor Assignment _____

If the vote is on an amendment, briefly indicate intent:

Voice Vote
Motion Carried

Date: 2-19-13
Roll Call Vote #: 3

2013 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1199

House Finance and Taxation Committee

Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: Do Pass Do Not Pass Amended Adopt Amendment
 Rerefer to Appropriations Reconsider

Motion Made By Rep. Headland Seconded By Rep. Klein

Representatives	Yes	No	Representatives	Yes	No
Chairman Wesley Belter	✓		Rep. Scot Kelsh		✓
Vice Chairman Craig Headland	✓		Rep. Steve Zaiser		✓
Rep. Matthew Klein	✓		Rep. Jessica Haak		✓
Rep. David Drovdal		✓	Rep. Marie Strinden		✓
Rep. Glen Froseth	✓				
Rep. Mark Owens	AB				
Rep. Patrick Hatlestad		✓			
Rep. Wayne Trottier	✓				
Rep. Jason Dockter	✓				
Rep. Jim Schmidt	✓				

Total (Yes) 7 No 6

Absent 1

Floor Assignment Rep. Dockter

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

HB 1199: Finance and Taxation Committee (Rep. Belter, Chairman) recommends DO NOT PASS (13 YEAS, 1 NAYS, 0 ABSENT AND NOT VOTING). HB 1199 was placed on the Eleventh order on the calendar.

REPORT OF STANDING COMMITTEE

HB 1199: Finance and Taxation Committee (Rep. Belter, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (7 YEAS, 6 NAYS, 1 ABSENT AND NOT VOTING). HB 1199 was placed on the Sixth order on the calendar.

Page 1, line 2, replace "school" with "park"

Page 1, line 7, replace "school" with "park"

Page 1, line 9, replace "school" with "city or county park"

Page 1, line 12, replace "school" with "park"

Page 1, line 14, replace "school" with "park"

Page 1, line 16, replace "school" with "park"

Page 1, line 19, replace "school" with "park"

Page 1, line 20, after "recent" insert "general"

Page 1, line 20, remove "or"

Page 1, line 20, after the second "district" insert ", or park district"

Page 1, line 21, remove "or"

Page 1, line 21, after "district" insert ", or park district"

Page 2, line 1, replace "school" with "park"

Page 2, line 2, replace "city" with "county"

Page 2, line 2, after the underscored period insert "The city, county, or park district responsible for placement on the ballot of a referral measure under this section is responsible for arranging for, conducting, and paying the cost of an election under this section but may agree to hold the election in conjunction with elections of other political subdivisions under a cost-sharing agreement."

Page 2, line 6, replace "school" with "park"

Page 2, line 11, replace "school" with "park"

Page 2, line 13, replace "school" with "park"

Page 2, line 17, remove "county auditor shall substitute a levy in the amount determined for the"

Page 2, line 18, replace "school" with "park"

Page 2, line 18, remove "as its"

Page 2, line 18, replace "as calculated" with "for the next taxable year is the amount in dollars determined as the maximum levy allowable as calculated"

Page 2, line 19, remove "and shall recalculate property tax lists affecting property within the city."

Page 2, line 20, replace "county, or school district" with "but the taxable year for which the voters rejected the final annual budget and levy resolution must be excluded from consideration in determining the maximum levy allowable under section 57-15-01.1"

Page 2, line 20, remove "The county auditor shall then determine the"

Page 2, remove lines 21 through 28

Renumber accordingly

2013 TESTIMONY

HB 1199



Mr. Chairman and members of the finance and tax committee.

For the record I am Rep Jeff Delzer, district 8 which is parts of Mclean and Burliegh counties.

I appear before you today to ask you to consider HB1199; a bill which if passed would allow citizens the opportunity to refer local budgets because of the property tax increases imbedded in the proposed budgets. It would not change how the local political sub-divisions go about setting their budgets but would give 30 days for citizens to refer them and then give the local 60 days to hold an election.

If the referral brought about a rejection from the citizens then the last budget and tax levy would be in place. Of course if the vote was in favor of the budget it would continue to go forward as proposed.

The way it is written if the vote was taken before the new tax notices go out and the outcome is rejection then the tax notices would go out with the old levy. If it was after the notices went out and people had paid the higher amount then the county, city or school board would have to refund the difference.

That is how the bill is written; it brings the discussion of if local levies should have referral capabilities to the legislature. I do not have the expertise many of you on this committee have or others more involved in the process but feel that the referral process which the legislature lives with is one of the best features we have of keeping ourselves responsible to the citizens whom elect us. Any bill we pass can be referred. Citizens naturally do not get overly involved with governing until there is something that upsets them. We have tried over the past few sessions to bring about involvement at the local level with notices and other efforts but it is only natural that one does not get overly involved until after the levy has been set. This would give the local citizens the opportunity to have that involvement when it is most important to them.

You may want to look at allowing a way for a new budget proposal if there is a rejection from this process and there may well be a better way to handle the refund process. I am not here to say this is the best way or the only way to get this done but I do feel a referral process should be put in place. I know we are looking at caps and other ways of reform as well and hope this could be part of the meaningful tax reform package which should come out of this session. The legislatures past efforts while being financially lucrative have not yielded the results hoped for simply because the legislature does not set the local property tax levy.



House Finance and Tax Committee Testimony on HB 1199

Submitted by Sandy Clark, public policy analyst

Good morning, Mr. Chairman and members of the House Finance and Tax Committee. My name is Sandy Clark and I represent the North Dakota Taxpayers Association.

We stand today in support of HB 1199. We believe taxpayers should have an opportunity to refer city, county and school district budgets. The local budget process is usually completed before the public even has time to appear before the local entity.

I recall one year when I tried to have input into my local school budget and met with the school finance manager. I realized that not only were some budget items already set, the funds were spent, by the time the budget was submitted. That was the case in salaries and some school renovation projects. When I went to the board meeting when the final budget was to be approved, there was not a line item on the agenda for public input. I had to ask to be on the agenda and they did allow me to address the board. But, obviously, everything was cut and dried by then.

HB 1199 is one component of a property tax reform package. This bill calls for a refund to taxpayers if the vote is held after the final tax lists are prepared. I realize that some opponents may say cutting checks to taxpayers is unconstitutional. The constitution says the state can't cut checks, I don't know that it says the county can't.

Either way, you may recall a few years ago, when the legislature established a property tax relief program through an income tax credit program. In some counties, if the taxpayer didn't have income tax due, the county cut them a check. So there is precedent that this has been done before.

We believe HB 1199 is one component to a property tax reform package. North Dakota Taxpayers Association strongly supports property tax reform. Property tax relief is good, but it is not a long term answer. Property tax reform is the only long-term, sustainable solution.

We encourage you to give a "do pass" to HB 1199.

Thank you for your consideration and I will attempt to answer any questions you may have.

North Dakota

Council of

EDUCATIONAL LEADERS



House Finance and Taxation Committee
Monday, January 28

HB1199

Bev Nielson, North Dakota Council of Educational Leaders

NDCEL opposes HB119. It is unfair to those elected to craft a school district's budget for the coming school year. It is critical that you understand the July 1 – June 30 fiscal calendar of school districts.

- February – begin budget deliberations
- April 15 – deadline for licensed staff non-renewals (cause or reductions-in-force)
- April – conclusion – collective bargaining with teachers required by state law
- Before July 1 – finalize preliminary budget
- Contracts signed before the start of school
- October 10 – adopt final budget and levy

Any recalls that would be permitted after final certification would occur half way through a school district's fiscal (contract) year. Districts would not be able to make substantive changes to their budgets at that time because state law prohibits school boards to reduce force or reduce salaries negotiated more than six months previous. School districts would be bound by contracts through their fiscal (contract) year without sufficient revenue to honor them.

In order to responsibly plan for and put in place necessary contracts for the school year, school boards must have reasonable predictability of revenue for the coming school year. HB1199 would make that virtually impossible.

NDCEL asks you to resist putting your local school districts in this position and give HB1199 a Do Not Pass recommendation.

#1

Testimony to the House Finance and Taxation Committee
Chairman Wes Belter
Appearance by Shane Goettle, Special Assistant City Attorney
City of Minot
goettles@gmail.com

HOUSE BILL NO. 1199

Mr. Chairman, my name is Shane Goettle and I am here today representing the City of Minot to encourage a DO NOT PASS on House Bill 1199.

House Bill 1199 calls for the governing body to adopt its final annual budget and levy as a resolution that is subject to referral. Currently the City of Minot adopts its final annual budget and levy by ordinance that is not subject to referral. Allowing a governing body's budget to be referred creates the potential for budget gridlock as a governing body enters into its new budget cycle. If the budget should be referred and go to a vote the potential exists that the governing body would need to start the budget process over, which again could be referred. The possibility exists a governing body would not have a budget passed when it is time to adopt the next budget. There appears to be no limit on how many times a budget can be referred.

In addition, the problems and the volume of work this potentially causes for the County Auditor is unimaginable.

Mr. Chairman, the City of Minot believes the process that now exists provides ample notification and opportunity for citizens to participate in the budget process prior to adoption. The preliminary budget is made available to all citizens. There is notification of all the budget meetings, which are open to the public. The City of Minot holds a first and second reading of the budget. Allowing the referral of the budget does not guarantee citizens' participation in the budget process. It is only creating the opportunity to create a budget quagmire for the governing body. Therefore, Mr. Chairman I strongly urge a DO NOT PASS on House Bill 1199.

2012 MILL COMPARISONS
FOR 2013 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK			2011	2012	MILL LEVY	2011	2012	\$	0.0%
THIS	LAST		STATE &	STATE &	INC/(DEC)	TAXES	TAXES	INC/(DEC)	INC/(DEC)
YEAR	YEAR	COUNTY	COUNTY	COUNTY		\$100,000.00	\$100,000.00		
1	1	Bismarck	56.32	54.99	(1.33)	253.44	247.46	(5.98)	-2.4%
2	2	Fargo	66.75	64.60	(2.15)	300.38	290.70	(9.68)	-3.2%
3	3	West Fargo	66.75	64.60	(2.15)	300.38	290.70	(9.68)	-3.2%
4	4	Minot	69.58	71.38	1.80	313.11	321.21	8.10	2.6%
5	5	Williston	86.39	76.10	(10.29)	388.76	342.45	(46.31)	-11.9%
6	6	Dickinson	93.37	91.82	(1.55)	420.17	413.19	(6.98)	-1.7%
7	7	Valley City	106.60	96.43	(10.17)	479.70	433.94	(45.76)	-9.5%
8	9	Mandan	110.96	102.84	(8.12)	499.32	462.78	(36.54)	-7.3%
9	8	Jamestown	110.38	108.19	(2.19)	496.71	486.86	(9.85)	-2.0%
10	10	Grand Forks	119.44	118.19	(1.25)	537.48	531.86	(5.63)	-1.0%
11	12	Wahpeton	131.75	124.50	(7.25)	592.88	560.25	(32.63)	-5.5%
12	13	Devils Lake	137.44	125.13	(12.31)	618.48	563.09	(55.40)	-9.0%
13	11	Grafton	129.32	126.31	(3.01)	581.94	568.40	(13.55)	-2.3%

RANK			2011	2012	MILL LEVY	2011	2012	\$	0.0%
THIS	LAST		PARK	PARK	INC/(DEC)	TAXES	TAXES	INC/(DEC)	INC/(DEC)
YEAR	YEAR	LEVY	LEVY	LEVY		\$100,000.00	\$100,000.00		
1	1	Williston	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2	2	Dickinson	26.16	23.79	(2.37)	117.72	107.06	(10.67)	-9.1%
3	4	Fargo	31.34	31.25	(0.09)	141.03	140.63	(0.41)	-0.3%
4	3	Minot	30.87	31.65	0.78	138.92	142.43	3.51	2.5%
5	5	West Fargo	34.56	32.93	(1.63)	155.52	148.19	(7.34)	-4.7%
6	6	Mandan	37.83	37.80	(0.03)	170.24	170.10	(0.13)	-0.1%
7	7	Wahpeton	39.11	39.25	0.14	176.00	176.63	0.63	0.4%
8	8	Bismarck	39.62	39.55	(0.07)	178.29	177.98	(0.31)	-0.2%
9	10	Valley City	41.09	40.80	(0.29)	184.91	183.60	(1.31)	-0.7%
10	9	Grand Forks	39.98	40.89	0.91	179.91	184.01	4.10	2.3%
11	11	Jamestown	44.25	43.48	(0.77)	199.13	195.66	(3.47)	-1.7%
12	12	Grafton	44.70	47.03	2.33	201.15	211.64	10.49	5.2%
13	13	Devils Lake	51.44	49.19	(2.25)	231.48	221.36	(10.13)	-4.4%

(Cont. on next page)

2012 MILL COMPARISONS
FOR 2013 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Williston	60.17	48.85	(11.32)	270.77	219.83	(50.94)	-18.8%
2	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
3	4	Bismarck	79.05	75.77	(3.28)	355.73	340.97	(14.76)	-4.1%
4	5	Dickinson	84.95	77.41	(7.54)	382.28	348.35	(33.93)	-8.9%
5	3	Minot	76.67	84.29	7.62	345.02	379.31	34.29	9.9%
6	6	West Fargo	91.03	90.11	(0.92)	409.64	405.50	(4.14)	-1.0%
7	8	Mandan	97.71	93.55	(4.16)	439.70	420.98	(18.72)	-4.3%
8	7	Valley City	96.73	94.69	(2.04)	435.29	426.11	(9.18)	-2.1%
9	9	Grand Forks	109.07	109.88	0.81	490.82	494.46	3.65	0.7%
10	10	Devils Lake	116.88	112.66	(4.22)	525.96	506.97	(18.99)	-3.6%
11	13	Jamestown	131.11	122.87	(8.24)	590.00	552.92	(37.08)	-6.3%
12	12	Wahpeton	126.21	124.14	(2.07)	567.95	558.63	(9.31)	-1.6%
13	11	Grafton	119.03	124.81	5.78	535.64	561.65	26.01	4.9%

<u>RANK</u>			<u>2011</u>	<u>2012</u>		<u>2011</u>	<u>2012</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Dickinson	121.88	118.85	(3.03)	548.46	534.83	(13.64)	-2.5%
2	2	Williston	124.25	122.42	(1.83)	559.13	550.89	(8.24)	-1.5%
3	3	Minot	135.19	141.02	5.83	608.36	634.59	26.24	4.3%
4	4	Devils Lake	135.88	134.73	(1.15)	611.46	606.29	(5.18)	-0.8%
5	5	Wahpeton	137.93	136.73	(1.20)	620.69	615.29	(5.40)	-0.9%
6	7	Bismarck	140.99	138.39	(2.60)	634.46	622.76	(11.70)	-1.8%
7	6	Grand Forks	139.32	139.14	(0.18)	626.94	626.13	(0.81)	-0.1%
8	8	Valley City	143.45	143.43	(0.02)	645.53	645.44	(0.09)	0.0%
9	10	Jamestown	161.40	155.40	(6.00)	726.30	699.30	(27.00)	-3.7%
10	9	Mandan	152.45	156.24	3.79	686.03	703.08	17.06	2.5%
11	11	Grafton	163.48	161.00	(2.48)	735.66	724.50	(11.16)	-1.5%
12	12	West Fargo	192.20	192.20	0.00	864.90	864.90	0.00	0.0%
13	13	Fargo	221.59	219.28	(2.31)	997.16	986.76	(10.40)	-1.0%

2012 MILL COMPARISONS
FOR 2013 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2010 POPULATION</u>	<u>2011 Est. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	1	Williston	14,716	16,006	51,540,579	76.10	48.85	0.00	122.42	2.13	249.50
2	3	Bismarck	61,272	62,665	223,107,026	54.99	75.77	39.55	138.39	0.00	308.70
3	4	Dickinson	17,787	18,499	55,051,875	91.82	77.41	23.79	118.85	13.00	324.87
4	2	Minot	40,888	42,485	147,700,694	71.38	84.29	31.65	141.02	0.00	328.34
5	6	Valley City	6,585	6,579	12,579,361	96.43	94.69	40.80	143.43	0.00	375.35
6	5	Fargo	105,549	107,349	346,750,408	64.60	58.25	31.25	219.28	8.68	382.06
7	7	West Fargo	25,830	26,291	80,520,107	64.60	90.11	32.93	192.20	10.68	390.52
8	8	Mandan	18,331	18,507	46,623,860	102.84	93.55	37.80	156.24	4.03	394.46
9	9	Grand Forks	52,838	52,631	153,748,856	118.19	109.88	40.89	139.14	0.00	408.10
10	11	Devils Lake	7,141	7,141	11,748,666	125.13	112.66	49.19	134.73	0.00	421.71
11	10	Wahpeton	7,766	7,731	14,539,873	124.50	124.14	39.25	136.73	0.00	424.62
12	12	Jamestown	15,427	15,400	28,666,637	108.19	122.87	43.48	155.40	0.50	430.44
13	13	Grafton	4,284	4,251	5,581,625	126.31	124.81	47.03	161.00	1.60	460.75

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
2012 MILL LEVIES - 2013 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u> <u>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2010</u> <u>POPULATION</u>	<u>Est.</u> <u>2011</u> <u>POPULATION</u>	<u>\$</u> <u>VALUATION</u>	<u>PER CAPITA</u> <u>VALUATION</u>	<u>STATE &</u> <u>COUNTY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>CITY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>PARK</u> <u>DISTRICT</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>SCHOOL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>TOTAL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>
1	1	Grafton	4,284	4,251	5,581,625	\$1,313.01	126.31	\$165.85	124.81	\$163.88	47.03	\$61.75	161.00	\$211.40	460.75	\$604.97
2	4	Devils Lake	7,141	7,141	11,748,666	\$1,645.24	125.13	\$205.87	112.66	\$185.35	49.19	\$80.93	134.73	\$221.66	421.71	\$693.81
3	3	Valley City	6,585	6,579	12,579,361	\$1,912.05	96.43	\$184.38	94.69	\$181.05	40.80	\$78.01	143.43	\$274.24	375.35	\$717.69
4	5	Wahpeton	7,766	7,731	14,539,873	\$1,880.72	124.50	\$234.15	124.14	\$233.47	39.25	\$73.82	136.73	\$257.15	424.62	\$798.59
5	6	Jamestown	15,427	15,400	28,666,637	\$1,861.47	108.19	\$201.39	122.87	\$228.72	43.48	\$80.94	155.40	\$289.27	430.44	\$801.25
6	2	Williston	14,716	16,006	51,540,579	\$3,220.08	76.10	\$245.05	48.85	\$157.30	0.00	\$0.00	122.42	\$394.20	249.50	\$803.41
7	7	Dickinson	17,787	18,499	55,051,875	\$2,975.94	91.82	\$273.25	77.41	\$230.37	23.79	\$70.80	118.85	\$353.69	324.87	\$966.79
8	9	Mandan	18,331	18,507	46,623,860	\$2,519.26	102.84	\$259.08	93.55	\$235.68	37.80	\$95.23	156.24	\$393.61	394.46	\$993.75
9	10	Bismarck	61,272	62,665	223,107,026	\$3,560.31	54.99	\$195.78	75.77	\$269.76	39.55	\$140.81	138.39	\$492.71	308.70	\$1,099.07
10	8	Minot	40,888	42,485	147,700,694	\$3,476.54	71.38	\$248.16	84.29	\$293.04	31.65	\$110.03	141.02	\$490.26	328.34	\$1,141.49
11	12	Grand Forks	52,838	52,631	153,748,856	\$2,921.26	118.19	\$345.26	109.88	\$320.99	40.89	\$119.45	139.14	\$406.46	408.10	\$1,192.17
12	11	West Fargo	25,830	26,291	80,520,107	\$3,062.65	64.60	\$90.11	90.11	\$192.20	32.93	\$100.85	192.20	\$588.64	390.52	\$1,196.03
13	13	Fargo	105,549	107,349	346,750,408	\$3,230.12	64.60	\$58.25	58.25	\$188.15	31.25	\$100.94	219.28	\$708.30	382.06	\$1,234.10

2012 vs 2011 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK			2010	Est.	2011	2012	INC/(DEC)	%	2011	2012	MILLS	2011	2012	INC/(DEC)
THIS	LAST		POP.	2011	VALUATION	VALUATION			MILL LEVY	MILL LEVY	INC/(DEC)	TAXES	TAXES	INC/(DEC)
YEAR	YEAR			POP.								\$100,000	\$100,000	
1	1	Williston	14,716	16,006	34,500,376	51,540,579	17,040,203	49.4%	273.26	249.50	(23.76)	\$1,229.67	\$1,122.75	-8.70%
2	3	Bismarck	61,272	62,665	207,864,203	223,107,026	15,242,823	7.3%	315.98	308.70	(7.28)	\$1,421.91	\$1,389.15	-2.30%
3	4	Dickinson	17,787	18,499	47,142,459	55,051,875	7,909,416	16.8%	339.36	324.87	(14.49)	\$1,527.12	\$1,461.92	-4.27%
4	2	Minot	40,888	42,485	122,714,569	147,700,694	24,986,125	20.4%	312.31	328.34	16.03	\$1,405.40	\$1,477.53	5.13%
5	7	Valley City	6,585	6,579	11,903,690	12,579,361	675,671	5.7%	387.87	375.35	(12.52)	\$1,745.42	\$1,689.08	-3.23%
6	5	Fargo	105,549	107,349	332,779,107	346,750,408	13,971,301	4.2%	386.76	382.06	(4.70)	\$1,740.42	\$1,719.27	-1.22%
7	6	West Fargo	25,830	26,291	77,371,033	80,520,107	3,149,074	4.1%	387.87	390.52	2.65	\$1,745.42	\$1,757.34	0.68%
8	8	Mandan	18,331	18,507	44,904,988	46,623,860	1,718,872	3.8%	403.38	394.46	(8.92)	\$1,815.21	\$1,775.07	-2.21%
9	9	Grand Forks	52,838	52,631	148,898,501	153,748,856	4,850,355	3.3%	407.81	408.10	0.29	\$1,835.15	\$1,836.45	0.07%
10	11	Devils Lake	7,141	7,141	11,323,365	11,748,666	425,301	3.8%	442.64	421.71	(20.93)	\$1,991.88	\$1,897.70	-4.73%
11	10	Wahpeton	7,766	7,731	14,287,186	14,539,873	252,687	1.8%	435.00	424.62	(10.38)	\$1,957.50	\$1,910.79	-2.39%
12	12	Jamestown	15,427	15,400	28,303,751	28,666,637	362,886	1.3%	447.14	430.44	(16.70)	\$2,012.13	\$1,936.98	-3.73%
13	13	Grafton	4,284	4,251	5,372,191	5,581,625	209,434	3.9%	458.13	460.75	2.62	\$2,061.59	\$2,073.38	0.57%

2011 MILL COMPARISONS
FOR 2012 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2010</u>	<u>2011</u>	<u>MILL LEVY</u>	<u>2010</u>	<u>2011</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	55.55	56.32	0.77	249.98	253.44	3.47	1.4%
2	2	Fargo	65.00	66.75	1.75	292.50	300.38	7.88	2.7%
3	3	West Fargo	65.00	66.75	1.75	292.50	300.38	7.88	2.7%
4	4	Minot	72.66	69.58	(3.08)	326.97	313.11	(13.86)	-4.2%
5	5	Williston	87.68	86.39	(1.29)	394.56	388.76	(5.81)	-1.5%
6	6	Dickinson	98.45	93.37	(5.08)	443.03	420.17	(22.86)	-5.2%
7	7	Valley City	104.60	106.60	2.00	470.70	479.70	9.00	1.9%
8	8	Jamestown	110.51	110.38	(0.13)	497.30	496.71	(0.59)	-0.1%
9	9	Mandan	113.31	110.96	(2.35)	509.90	499.32	(10.58)	-2.1%
10	10	Grand Forks	119.83	119.44	(0.39)	539.24	537.48	(1.76)	-0.3%
11	13	Grafton	141.15	129.32	(11.83)	635.18	581.94	(53.24)	-8.4%
12	12	Wahpeton	133.40	131.75	(1.65)	600.30	592.88	(7.43)	-1.2%
13	11	Devils Lake	131.69	137.44	5.75	592.61	618.48	25.88	4.4%

<u>RANK</u>			<u>2010</u>	<u>2011</u>	<u>MILL LEVY</u>	<u>2010</u>	<u>2011</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	9	Williston	40.15	0.00	(40.15)	180.68	0.00	(180.68)	-100.0%
2	1	Dickinson	27.06	26.16	(0.90)	121.77	117.72	(4.05)	-3.3%
3	2	Minot	29.83	30.87	1.04	134.24	138.92	4.68	3.5%
4	3	Fargo	31.39	31.34	(0.05)	141.26	141.03	(0.22)	-0.2%
5	4	West Fargo	32.55	34.56	2.01	146.48	155.52	9.05	6.2%
6	7	Mandan	37.90	37.83	(0.07)	170.55	170.24	(0.31)	-0.2%
7	5	Wahpeton	37.09	39.11	2.02	166.91	176.00	9.09	5.4%
8	8	Bismarck	39.82	39.62	(0.20)	179.19	178.29	(0.90)	-0.5%
9	6	Grand Forks	37.88	39.98	2.10	170.46	179.91	9.45	5.5%
10	10	Valley City	40.35	41.09	0.74	181.58	184.91	3.33	1.8%
11	11	Jamestown	44.21	44.25	0.04	198.95	199.13	0.18	0.1%
12	12	Grafton	45.68	44.70	(0.98)	205.56	201.15	(4.41)	-2.1%
13	13	Devils Lake	54.58	51.44	(3.14)	245.61	231.48	(14.13)	-5.8%

(Cont. on next page)

2011 MILL COMPARISONS
FOR 2012 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	63.49	60.17	(3.32)	285.71	270.77	(14.94)	-5.2%
3	9	Minot	107.77	76.67	(31.10)	484.97	345.02	(139.95)	-28.9%
4	3	Bismarck	80.68	79.05	(1.63)	363.06	355.73	(7.34)	-2.0%
5	4	Dickinson	91.36	84.95	(6.41)	411.12	382.28	(28.85)	-7.0%
6	5	West Fargo	91.59	91.03	(0.56)	412.16	409.64	(2.52)	-0.6%
7	6	Valley City	97.00	96.73	(0.27)	436.50	435.29	(1.21)	-0.3%
8	7	Mandan	97.98	97.71	(0.27)	440.91	439.70	(1.22)	-0.3%
9	8	Grand Forks	107.00	109.07	2.07	481.50	490.82	9.31	1.9%
10	11	Devils Lake	120.08	116.88	(3.20)	540.36	525.96	(14.40)	-2.7%
11	10	Grafton	111.39	119.03	7.64	501.26	535.64	34.38	6.9%
12	12	Wahpeton	126.22	126.21	(0.01)	567.99	567.95	(0.05)	0.0%
13	13	Jamestown	131.20	131.11	(0.09)	590.40	590.00	(0.40)	-0.1%

<u>RANK</u>			<u>2010</u>	<u>2011</u>		<u>2010</u>	<u>2011</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Dickinson	122.22	121.88	(0.34)	549.99	548.46	(1.53)	-0.3%
2	1	Williston	124.00	124.25	0.25	558.00	559.13	1.13	0.2%
3	3	Minot	129.75	135.19	5.44	583.88	608.36	24.48	4.2%
4	4	Devils Lake	133.37	135.88	2.51	600.17	611.46	11.30	1.9%
5	5	Wahpeton	133.85	137.93	4.08	602.33	620.69	18.36	3.0%
6	6	Grand Forks	139.35	139.32	(0.03)	627.08	626.94	(0.13)	0.0%
7	7	Bismarck	142.18	140.99	(1.19)	639.81	634.46	(5.36)	-0.8%
8	8	Valley City	144.69	143.45	(1.24)	651.11	645.53	(5.58)	-0.9%
9	9	Mandan	155.69	152.45	(3.24)	700.61	686.03	(14.58)	-2.1%
10	10	Jamestown	161.46	161.40	(0.06)	726.57	726.30	(0.27)	0.0%
11	11	Grafton	163.56	163.48	(0.08)	736.02	735.66	(0.36)	0.0%
12	12	West Fargo	170.64	192.20	21.56	767.88	864.90	97.02	12.6%
13	13	Fargo	221.59	221.59	0.00	997.16	997.16	0.00	0.0%

2011 MILL COMPARISONS
FOR 2012 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2010 POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	1	Williston	12,512	14,716	34,500,376	86.39	60.17	0.00	124.25	2.45	273.26
2	3	Minot	36,567	40,888	122,714,569	69.58	76.67	30.87	135.19	0.00	312.31
3	2	Bismarck	55,532	61,272	207,864,203	56.32	79.05	39.62	140.99	0.00	315.98
4	4	Dickinson	16,010	17,787	47,142,459	93.37	84.95	26.16	121.88	13.00	339.36
5	6	Fargo	90,599	105,549	332,779,107	66.75	58.25	31.34	221.59	8.83	386.76
6	7	Valley City	6,826	6,585	11,903,690	106.60	96.73	41.09	143.45	0.00	387.87
7	5	West Fargo	14,940	25,830	77,371,033	66.75	91.03	34.56	192.20	10.83	395.37
8	9	Mandan	16,718	18,331	44,904,988	110.96	97.71	37.83	152.45	4.43	403.38
9	8	Grand Forks	49,321	52,838	148,898,501	119.44	109.07	39.98	139.32	0.00	407.81
10	10	Wahpeton	8,586	7,766	14,287,186	131.75	126.21	39.11	137.93	0.00	435.00
11	11	Devils Lake	7,222	7,141	11,323,365	138.44	116.88	51.44	135.88	0.00	442.64
12	12	Jamestown	15,527	15,427	28,303,751	110.38	131.11	44.25	161.40	0.00	447.14
13	13	Grafton	4,516	4,284	5,372,191	129.32	119.03	44.70	163.48	1.60	458.13

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
2011 MILL LEVIES - 2012 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u> <u>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2000</u> <u>POPULATION</u>	<u>2010</u> <u>POPULATION</u>	<u>\$</u> <u>VALUATION</u>	<u>PER CAPITA</u> <u>VALUATION</u>	<u>STATE &</u> <u>COUNTY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>CITY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>PARK</u> <u>DISTRICT</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>SCHOOL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>TOTAL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>
1	1	Grafton	4,516	4,284	5,372,191	\$1,254.01	129.32	\$162.17	119.03	\$149.27	44.70	\$56.05	163.48	\$205.01	458.13	\$574.50
2	4	Williston	12,512	14,716	34,500,376	\$2,344.41	86.39	\$202.53	60.17	\$141.06	0.00	\$0.00	124.25	\$291.29	273.26	\$640.63
3	2	Valley City	6,826	6,585	11,903,690	\$1,807.70	106.60	\$192.70	96.73	\$174.86	41.09	\$74.28	143.45	\$259.31	387.87	\$701.15
4	3	Devils Lake	7,222	7,141	11,323,365	\$1,585.68	138.44	\$219.52	116.88	\$185.33	51.44	\$81.57	135.88	\$215.46	442.64	\$701.89
5	5	Wahpeton	8,586	7,766	14,287,186	\$1,839.71	131.75	\$242.38	126.21	\$232.19	39.11	\$71.95	137.93	\$253.75	435.00	\$800.27
6	6	Jamestown	15,527	15,427	28,303,751	\$1,834.69	110.38	\$202.51	131.11	\$240.55	44.25	\$81.18	161.40	\$296.12	447.14	\$820.36
7	7	Dickinson	16,010	17,787	47,142,459	\$2,650.39	93.37	\$247.47	84.95	\$225.15	26.16	\$69.33	121.88	\$323.03	339.36	\$899.44
8	10	Minot	36,567	40,888	122,714,569	\$3,001.24	69.58	\$208.83	76.67	\$230.10	30.87	\$92.65	135.19	\$405.74	312.31	\$937.32
9	8	Mandan	16,718	18,331	44,904,988	\$2,449.67	110.96	\$271.82	97.71	\$239.36	37.83	\$92.67	152.45	\$373.45	403.38	\$988.15
10	9	Bismarck	55,532	61,272	207,864,203	\$3,392.48	56.32	\$191.06	79.05	\$268.18	39.62	\$134.41	140.99	\$478.31	315.98	\$1,071.96
11	11	West Fargo	14,940	25,830	77,371,033	\$2,995.39	106.60	\$319.31	96.73	\$289.74	41.09	\$123.08	143.45	\$429.69	387.87	\$1,161.82
12	12	Grand Forks	49,321	52,838	148,898,501	\$2,818.02	119.44	\$336.58	109.07	\$307.36	39.98	\$112.66	139.32	\$392.61	407.81	\$1,149.22
13	13	Fargo	90,599	105,549	332,779,107	\$3,152.84	66.75	\$210.45	58.25	\$183.65	31.34	\$98.81	221.59	\$698.64	386.76	\$1,219.39

2011 vs 2010 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK		CITY	2000 POP.	2010 POP.	2010 VALUATION	2011 VALUATION	INC/(DEC)	%	2010 MILL LEVY	2011 MILL LEVY	MILLS INC/(DEC)	2010 TAXES \$100,000	2011 TAXES \$100,000	INC/(DEC)
THIS YEAR	LAST YEAR													
1	1	Williston	12,512	14,716	30,040,980	34,500,376	4,459,396	14.8%	317.64	273.26	(44.38)	\$1,429.38	\$1,229.67	-13.97%
2	3	Minot	36,567	40,888	118,672,297	122,714,569	4,042,272	3.4%	339.57	312.31	(27.26)	\$1,528.07	\$1,405.40	-8.03%
3	2	Bismarck	55,532	61,272	199,968,720	207,864,203	7,895,483	3.9%	318.23	315.98	(2.25)	\$1,432.04	\$1,421.91	-0.71%
4	4	Dickinson	16,010	17,787	41,765,954	47,142,459	5,376,505	12.9%	352.09	339.36	(12.73)	\$1,584.41	\$1,527.12	-3.62%
5	6	Fargo	90,599	105,549	323,459,156	332,779,107	9,319,951	2.9%	385.13	386.76	1.63	\$1,733.09	\$1,740.42	0.42%
6	5	West Fargo	14,940	25,830	73,950,942	77,371,033	3,420,091	4.6%	370.68	387.87	17.19	\$1,668.06	\$1,745.42	4.64%
7	7	Valley City	6,826	6,585	11,580,782	11,903,690	322,908	2.8%	386.64	387.87	1.23	\$1,739.88	\$1,745.42	0.32%
8	9	Mandan	16,718	18,331	42,903,878	44,904,988	2,001,110	4.7%	409.38	403.38	(6.00)	\$1,842.21	\$1,815.21	-1.47%
9	8	Grand Forks	49,321	52,838	145,045,875	148,898,501	3,852,626	2.7%	404.83	407.81	2.98	\$1,821.74	\$1,835.15	0.74%
10	10	Wahpeton	8,586	7,766	13,793,741	14,287,186	493,445	3.6%	430.56	435.00	4.44	\$1,937.52	\$1,957.50	1.03%
11	11	Devils Lake	7,222	7,141	11,023,941	11,323,365	299,424	2.7%	439.72	442.64	2.92	\$1,978.74	\$1,991.88	0.66%
12	12	Jamestown	15,527	15,427	27,688,186	28,303,751	615,565	2.2%	447.38	447.14	(0.24)	\$2,013.21	\$2,012.13	-0.05%
13	13	Grafton	4,516	4,284	5,467,646	5,372,191	(95,455)	-1.7%	463.38	458.13	(5.25)	\$2,085.21	\$2,061.59	-1.13%

2010 MILL COMPARISONS
FOR 2011 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2009</u>	<u>2010</u>	<u>MILL LEVY</u>	<u>2009</u>	<u>2010</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	56.44	55.55	(0.89)	253.98	249.98	(4.01)	-1.6%
2	2	Fargo	62.00	65.00	3.00	279.00	292.50	13.50	4.8%
3	3	West Fargo	62.00	65.00	3.00	279.00	292.50	13.50	4.8%
4	4	Minot	78.43	72.66	(5.77)	352.94	326.97	(25.97)	-7.4%
5	5	Williston	91.80	87.68	(4.12)	413.10	394.56	(18.54)	-4.5%
6	6	Dickinson	99.37	98.45	(0.92)	447.17	443.03	(4.14)	-0.9%
7	7	Valley City	104.07	104.60	0.53	468.32	470.70	2.39	0.5%
8	8	Jamestown	109.90	110.51	0.61	494.55	497.30	2.75	0.6%
9	10	Mandan	116.81	113.31	(3.50)	525.65	509.90	(15.75)	-3.0%
10	9	Grand Forks	115.49	119.83	4.34	519.71	539.24	19.53	3.8%
11	11	Devils Lake	128.69	131.69	3.00	579.11	592.61	13.50	2.3%
12	12	Wahpeton	129.00	133.40	4.40	580.50	600.30	19.80	3.4%
13	13	Grafton	145.20	141.15	(4.05)	653.40	635.18	(18.22)	-2.8%

<u>RANK</u>			<u>2009</u>	<u>2010</u>	<u>MILL LEVY</u>	<u>2009</u>	<u>2010</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Dickinson	26.88	27.06	0.18	120.96	121.77	0.81	0.7%
2	2	Minot	30.68	29.83	(0.85)	138.06	134.24	(3.83)	-2.8%
3	3	Fargo	31.45	31.39	(0.06)	141.53	141.26	(0.27)	-0.2%
4	5	West Fargo	32.45	32.55	0.10	146.03	146.48	0.45	0.3%
5	7	Wahpeton	37.94	37.09	(0.85)	170.73	166.91	(3.82)	-2.2%
6	7	Grand Forks	37.94	37.88	(0.06)	170.73	170.46	(0.27)	-0.2%
7	6	Mandan	37.77	37.90	0.13	169.97	170.55	0.58	0.3%
8	9	Bismarck	39.63	39.82	0.19	178.34	179.19	0.85	0.5%
9	10	Williston	40.17	40.15	(0.02)	180.77	180.68	(0.09)	0.0%
10	11	Valley City	41.59	40.35	(1.24)	187.16	181.58	(5.58)	-3.0%
11	12	Jamestown	43.43	44.21	0.78	195.44	198.95	3.51	1.8%
12	4	Grafton	32.04	45.68	13.64	144.18	205.56	61.38	42.6%
13	13	Devils Lake	58.12	54.58	(3.54)	261.54	245.61	(15.93)	-6.1%

(Cont. on next page)

2010 MILL COMPARISONS
FOR 2011 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	66.68	63.49	(3.19)	300.06	285.71	(14.36)	-4.8%
3	3	Bismarck	80.63	80.68	0.05	362.84	363.06	0.23	0.1%
4	6	Dickinson	93.95	91.36	(2.59)	422.78	411.12	(11.66)	-2.8%
5	4	West Fargo	91.37	91.59	0.22	411.17	412.16	0.99	0.2%
6	5	Valley City	92.63	97.00	4.37	416.84	436.50	19.67	4.7%
7	7	Mandan	97.93	97.98	0.05	440.69	440.91	0.22	0.1%
8	8	Grand Forks	107.82	107.00	(0.82)	485.19	481.50	(3.69)	-0.8%
9	9	Minot	108.12	107.77	(0.35)	486.54	484.97	(1.58)	-0.3%
10	10	Grafton	110.20	111.39	1.19	495.90	501.26	5.35	1.1%
11	12	Devils Lake	121.64	120.08	(1.56)	547.38	540.36	(7.02)	-1.3%
12	11	Wahpeton	120.36	126.22	5.86	541.62	567.99	26.37	4.9%
13	13	Jamestown	134.63	131.20	(3.43)	605.84	590.40	(15.44)	-2.5%

<u>RANK</u>			<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Williston	121.02	124.00	2.98	544.59	558.00	13.41	2.5%
2	2	Dickinson	122.36	122.22	(0.14)	550.62	549.99	(0.63)	-0.1%
3	3	Minot	133.40	129.75	(3.65)	600.30	583.88	(16.43)	-2.7%
4	4	Devils Lake	133.53	133.37	(0.16)	600.89	600.17	(0.72)	-0.1%
5	5	Wahpeton	134.08	133.85	(0.23)	603.36	602.33	(1.04)	-0.2%
6	6	Grand Forks	139.35	139.35	0.00	627.08	627.08	0.00	0.0%
7	7	Bismarck	142.03	142.18	0.15	639.14	639.81	0.68	0.1%
8	8	Valley City	145.66	144.69	(0.97)	655.47	651.11	(4.37)	-0.7%
9	9	Mandan	157.17	155.69	(1.48)	707.27	700.61	(6.66)	-0.9%
10	10	Jamestown	161.39	161.46	0.07	726.26	726.57	0.32	0.0%
11	11	Grafton	164.46	163.56	(0.90)	740.07	736.02	(4.05)	-0.5%
12	12	West Fargo	170.64	170.64	0.00	767.88	767.88	0.00	0.0%
13	13	Fargo	221.77	221.59	(0.18)	997.97	997.16	(0.81)	-0.1%

2010 MILL COMPARISONS
FOR 2011 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2009 Est. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	2	Williston	12,512	13,014	30,040,980	87.68	63.49	40.15	124.00	2.32	317.64
2	1	Bismarck	55,532	61,217	199,968,720	55.55	80.68	39.82	142.18	0.00	318.23
3	4	Minot	36,567	36,256	118,672,297	72.66	107.33	29.83	129.75	0.00	339.57
4	3	Dickinson	16,010	16,265	41,765,954	98.45	91.36	27.06	122.22	13.00	352.09
5	5	West Fargo	14,940	24,313	73,950,942	65.00	91.59	32.55	170.64	10.90	370.68
6	6	Fargo	90,599	95,556	323,459,156	65.00	58.25	31.39	221.59	8.90	385.13
7	7	Valley City	6,826	6,286	11,580,782	104.60	97.00	40.35	144.69	0.00	386.64
8	8	Grand Forks	49,321	51,216	145,045,875	119.83	107.77	37.88	139.35	0.00	404.83
9	9	Mandan	16,718	18,274	42,903,878	113.31	97.98	37.90	155.69	4.50	409.38
10	10	Wahpeton	8,586	7,418	13,793,741	133.40	126.22	37.09	133.85	0.00	430.56
11	11	Devils Lake	7,222	6,711	11,023,941	131.69	120.08	54.58	133.37	0.00	439.72
12	12	Jamestown	15,527	14,687	27,688,186	110.51	131.20	44.21	161.46	0.00	447.38
13	13	Grafton	4,516	3,954	5,467,646	141.15	111.39	45.68	163.56	1.60	463.38

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
2010 MILL LEVIES - 2011 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u> <u>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2000</u> <u>POPULATION*</u>	<u>2008 EST.</u> <u>POPULATION*</u>	<u>\$</u> <u>VALUATION</u>	<u>PER CAPITA</u> <u>VALUATION</u>	<u>STATE &</u> <u>COUNTY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>CITY</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>PARK</u> <u>DISTRICT</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>SCHOOL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>	<u>TOTAL</u> <u>LEVY</u>	<u>TAX PER</u> <u>CAPITA</u>
1	1	Grafton	4,516	3,954	5,467,646	\$1,382.81	141.15	\$195.18	111.39	\$154.03	45.68	\$63.17	163.56	\$226.17	463.38	\$640.77
2	2	Valley City	6,826	6,286	11,580,782	\$1,842.31	104.60	\$192.71	97.00	\$178.70	40.35	\$74.34	144.69	\$266.56	386.64	\$712.31
3	4	Devils Lake	7,222	6,711	11,023,941	\$1,642.67	131.69	\$216.32	120.08	\$197.25	54.58	\$89.66	133.37	\$219.08	439.72	\$722.31
4	3	Williston	12,512	13,014	30,040,980	\$2,308.36	87.68	\$202.40	63.49	\$146.56	40.15	\$92.68	124.00	\$286.24	317.64	\$733.23
5	5	Wahpeton	8,586	7,418	13,793,741	\$1,859.50	133.40	\$248.06	126.22	\$234.71	37.09	\$68.97	133.85	\$248.89	430.56	\$800.62
6	7	Jamestown	15,527	14,687	27,688,186	\$1,885.22	110.51	\$208.34	131.20	\$247.34	44.21	\$83.35	161.46	\$304.39	447.38	\$843.41
7	6	Dickinson	16,010	16,265	41,765,954	\$2,567.84	98.45	\$252.80	91.36	\$234.60	27.06	\$69.49	122.22	\$313.84	352.09	\$904.11
8	8	Mandan	16,718	18,274	42,903,878	\$2,347.81	113.31	\$266.03	97.98	\$230.04	37.90	\$88.98	155.69	\$365.53	409.38	\$961.15
9	9	Bismarck	55,532	61,217	199,968,720	\$3,266.56	55.55	\$181.46	80.68	\$263.55	39.82	\$130.07	142.18	\$464.44	318.23	\$1,039.52
10	10	Minot	36,567	36,256	118,672,297	\$3,273.18	72.66	\$237.83	107.33	\$351.31	29.83	\$97.64	129.75	\$424.69	339.57	\$1,111.47
11	11	West Fargo	14,940	24,313	73,950,942	\$3,041.62	65.00	\$197.71	91.59	\$278.58	32.55	\$99.00	170.64	\$519.02	370.68	\$1,127.47
12	12	Grand Forks	49,321	51,216	145,045,875	\$2,832.04	119.83	\$339.36	107.77	\$305.21	37.88	\$107.28	139.35	\$394.65	404.83	\$1,146.50
13	13	Fargo	90,599	95,556	323,459,156	\$3,385.02	65.00	\$220.03	58.25	\$197.18	31.39	\$106.26	221.59	\$750.09	385.13	\$1,303.67

2010 vs 2009 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK		CITY	2000	EST.	2009	2010	INC/(DEC)	%	2009	2010	MILLS	2009	2010	INC/(DEC)
THIS	LAST		POP.	POP.								VALUATION	VALUATION	
YEAR	YEAR											\$100,000	\$100,000	
1	2	Williston	12,512	13,014	27,764,345	30,040,980	2,276,635	8.2%	321.60	317.64	(3.96)	\$1,447.20	\$1,429.38	-1.23%
2	1	Bismarck	55,532	61,217	194,765,794	199,968,720	5,202,926	2.7%	318.73	318.23	(0.50)	\$1,434.29	\$1,432.04	-0.16%
3	4	Minot	36,567	36,256	105,934,967	118,672,297	12,737,330	12.0%	350.63	339.57	(11.06)	\$1,577.84	\$1,528.07	-3.15%
4	3	Dickinson	16,010	16,265	38,803,897	41,765,954	2,962,057	7.6%	342.56	352.09	9.53	\$1,541.52	\$1,584.41	2.78%
5	5	West Fargo	14,940	24,313	70,814,846	73,950,942	3,136,096	4.4%	365.91	370.68	4.77	\$1,646.60	\$1,668.06	1.30%
6	6	Fargo	90,599	95,556	314,345,150	323,459,156	9,114,006	2.9%	380.92	385.13	4.21	\$1,714.14	\$1,733.09	1.11%
7	7	Valley City	6,826	6,286	10,836,373	11,580,782	744,409	6.9%	383.95	386.64	2.69	\$1,727.78	\$1,739.88	0.70%
8	8	Grand Forks	49,321	51,216	141,209,675	145,045,875	3,836,200	2.7%	400.60	404.83	4.23	\$1,802.70	\$1,821.74	1.06%
9	9	Mandan	16,718	18,274	40,210,208	42,903,878	2,693,670	6.7%	414.07	409.38	(4.69)	\$1,863.32	\$1,842.21	-1.13%
10	10	Wahpeton	8,586	7,418	13,283,301	13,793,741	510,440	3.8%	422.35	430.56	8.21	\$1,900.58	\$1,937.52	1.94%
11	11	Devils Lake	7,222	6,711	10,880,536	11,023,941	143,405	1.3%	441.98	439.72	(2.26)	\$1,988.91	\$1,978.74	-0.51%
12	12	Jamestown	15,527	14,687	27,437,676	27,688,186	250,510	0.9%	449.35	447.38	(1.97)	\$2,022.08	\$2,013.21	-0.44%
13	13	Grafton	4,516	3,954	5,442,628	5,467,646	25,018	0.5%	452.59	463.38	10.79	\$2,036.66	\$2,085.21	2.38%

2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2008</u>	<u>2009</u>	<u>MILL LEVY</u>	<u>2008</u>	<u>2009</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	54.85	56.44	1.59	246.83	253.98	7.15	2.9%
2	2	Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
3	3	West Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
4	4	Minot	70.57	78.43	7.86	317.57	352.94	35.37	11.1%
5	6	Williston	104.22	91.80	(12.42)	468.99	413.10	(55.89)	-11.9%
6	5	Dickinson	98.91	99.37	0.46	445.10	447.17	2.07	0.5%
7	8	Valley City	108.15	104.07	(4.08)	486.68	468.32	(18.36)	-3.8%
8	7	Jamestown	105.60	109.90	4.30	475.20	494.55	19.35	4.1%
9	9	Grand Forks	112.09	115.49	3.40	504.41	519.71	15.30	3.0%
10	10	Mandan	119.36	116.81	(2.55)	537.12	525.65	(11.48)	-2.1%
11	12	Devils Lake	127.65	128.69	1.04	574.43	579.11	4.68	0.8%
12	11	Wahpeton	129.00	129.00	0.00	580.50	580.50	0.00	0.0%
13	13	Grafton	131.20	145.20	14.00	590.40	653.40	63.00	10.7%

<u>RANK</u>			<u>2008</u>	<u>2009</u>	<u>MILL LEVY</u>	<u>2008</u>	<u>2009</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Dickinson	28.33	26.88	(1.45)	127.49	120.96	(6.52)	-5.1%
2	4	Minot	32.80	30.68	(2.12)	147.60	138.06	(9.54)	-6.5%
3	2	Fargo	31.56	31.45	(0.11)	142.02	141.53	(0.49)	-0.3%
4	3	Grafton	32.57	32.04	(0.53)	146.57	144.18	(2.38)	-1.6%
5	5	West Fargo	36.42	32.45	(3.97)	163.89	146.03	(17.87)	-10.9%
6	6	Mandan	37.84	37.77	(0.07)	170.28	169.97	(0.32)	-0.2%
7	7	Grand Forks	39.02	37.94	(1.08)	175.59	170.73	(4.86)	-2.8%
7	8	Wahpeton	39.14	37.94	(1.20)	176.13	170.73	(5.40)	-3.1%
9	9	Bismarck	39.59	39.63	0.04	178.16	178.34	0.18	0.1%
10	10	Williston	41.20	40.17	(1.03)	185.40	180.77	(4.63)	-2.5%
11	11	Valley City	42.90	41.59	(1.31)	193.05	187.16	(5.89)	-3.1%
12	12	Jamestown	42.96	43.43	0.47	193.32	195.44	2.12	1.1%
13	13	Devils Lake	57.14	58.12	0.98	257.13	261.54	4.41	1.7%

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2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	78.89	66.68	(12.21)	355.01	300.06	(54.94)	-15.5%
3	3	Bismarck	82.78	80.63	(2.15)	372.51	362.84	(9.68)	-2.6%
4	4	West Fargo	88.47	91.37	2.90	398.12	411.17	13.05	3.3%
5	5	Valley City	95.54	92.63	(2.91)	429.93	416.84	(13.10)	-3.0%
6	6	Dickinson	98.95	93.95	(5.00)	445.28	422.78	(22.50)	-5.1%
7	7	Mandan	102.02	97.93	(4.09)	459.09	440.69	(18.40)	-4.0%
8	8	Grand Forks	104.92	107.82	2.90	472.14	485.19	13.05	2.8%
9	10	Minot	113.25	108.12	(5.13)	509.63	486.54	(23.09)	-4.5%
10	9	Grafton	111.35	110.20	(1.15)	501.08	495.90	(5.17)	-1.0%
11	11	Wahpeton	120.36	120.36	0.00	541.62	541.62	0.00	0.0%
12	12	Devils Lake	124.95	121.64	(3.31)	562.28	547.38	(14.90)	-2.6%
13	13	Jamestown	126.49	134.63	8.14	569.21	605.84	36.63	6.4%

<u>RANK</u>			<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>		<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>MILL LEVY</u>	<u>TAXES</u>	<u>TAXES</u>	<u>\$</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>	<u>INC/(DEC)</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
1	2	Williston	201.53	121.02	(80.51)	906.89	544.59	(362.30)	-39.9%
2	1	Dickinson	197.53	122.36	(75.17)	888.89	550.62	(338.27)	-38.1%
3	3	Minot	204.65	133.40	(71.25)	920.93	600.30	(320.63)	-34.8%
4	4	Devils Lake	212.06	133.53	(78.53)	954.27	600.89	(353.39)	-37.0%
5	5	Wahpeton	213.41	134.08	(79.33)	960.35	603.36	(356.99)	-37.2%
6	6	Grand Forks	213.69	139.35	(74.34)	961.61	627.08	(334.53)	-34.8%
7	7	Bismarck	223.39	142.03	(81.36)	1,005.26	639.14	(366.12)	-36.4%
8	8	Valley City	225.08	145.66	(79.42)	1,012.86	655.47	(357.39)	-35.3%
9	9	Mandan	233.94	157.17	(76.77)	1,052.73	707.27	(345.47)	-32.8%
10	10	Jamestown	236.48	161.39	(75.09)	1,064.16	726.26	(337.91)	-31.8%
11	11	Grafton	237.99	164.46	(73.53)	1,070.96	740.07	(330.89)	-30.9%
12	12	West Fargo	245.64	170.64	(75.00)	1,105.38	767.88	(337.50)	-30.5%
13	13	Fargo	296.77	221.77	(75.00)	1,335.47	997.97	(337.50)	-25.3%

2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2008 EST. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER*</u>	<u>TOTAL</u>
1	1	Bismarck	55,532	60,389	194,765,794	56.44	80.63	39.63	142.03	0.00	318.73
2	4	Williston	12,512	12,641	27,764,345	91.80	66.68	40.17	121.02	1.93	321.60
3	3	Dickinson	16,010	16,035	38,803,897	99.37	93.95	26.88	122.36	0.00	342.56
4	2	Minot	36,567	35,419	105,934,967	78.43	108.12	30.68	133.40	0.00	350.63
5	5	West Fargo	14,940	23,708	70,814,846	62.00	91.37	32.45	170.64	9.45	365.91
6	6	Fargo	90,599	95,531	314,345,150	62.00	58.25	31.45	221.77	7.45	380.92
7	7	Valley City	6,826	6,230	10,836,373	104.07	92.63	41.59	145.66	0.00	383.95
8	8	Grand Forks	49,321	51,313	141,209,675	115.49	107.82	37.94	139.35	0.00	400.60
9	9	Mandan	16,718	18,091	40,210,208	116.81	97.93	37.77	157.17	4.39	414.07
10	10	Wahpeton	8,586	7,585	13,283,301	129.00	120.36	37.94	134.08	0.97	422.35
11	13	Devils Lake	7,222	6,708	10,880,536	128.69	121.64	58.12	133.53	0.00	441.98
12	11	Jamestown	15,527	14,630	27,437,676	109.90	134.63	43.43	161.39	0.00	449.35
13	12	Grafton	4,516	3,978	5,442,628	145.20	110.20	32.04	164.46	0.69	452.59

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

PER CAPITA VALUATION & TAXATION
2009 MILL LEVIES - 2010 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK			2000 POPULATION*	2008 EST. POPULATION*	\$ VALUATION	PER CAPITA VALUATION	STATE & COUNTY		CITY		PARK DISTRICT		SCHOOL		TOTAL LEVY	TAX PER CAPITA
THIS YEAR	LAST YEAR						LEVY	TAX PER CAPITA	LEVY	TAX PER CAPITA	LEVY	TAX PER CAPITA	LEVY	TAX PER CAPITA		
1	1	Grafton	4,516	3,978	5,442,628	\$1,368.18	145.20	\$198.66	110.20	\$150.77	32.04	\$43.84	164.46	\$225.01	452.59	\$619.23
2	2	Valley City	6,826	6,230	10,836,373	\$1,739.39	104.07	\$181.02	92.63	\$161.12	41.59	\$72.34	145.66	\$253.36	383.95	\$667.84
3	3	Williston	12,512	12,641	27,764,345	\$2,196.37	91.80	\$201.63	66.68	\$146.45	40.17	\$88.23	121.02	\$265.81	321.60	\$706.35
4	4	Devils Lake	7,222	6,708	10,880,536	\$1,622.02	128.69	\$208.74	121.64	\$197.30	58.12	\$94.27	133.53	\$216.59	441.98	\$716.90
5	5	Wahpeton	8,586	7,585	13,283,301	\$1,751.26	129.00	\$225.91	120.36	\$210.78	37.94	\$66.44	134.08	\$234.81	422.35	\$739.64
6	7	Dickinson	16,010	16,035	38,803,897	\$2,419.95	99.37	\$240.47	93.95	\$227.35	26.88	\$65.05	122.36	\$296.11	342.56	\$828.98
7	6	Jamestown	15,527	14,630	27,437,676	\$1,875.44	109.90	\$206.11	134.63	\$252.49	43.43	\$81.45	161.39	\$302.68	449.35	\$842.73
8	8	Mandan	16,718	18,091	40,210,208	\$2,222.66	116.81	\$259.63	97.93	\$217.67	37.77	\$83.95	157.17	\$349.34	414.07	\$920.34
9	10	Bismarck	55,532	60,389	194,765,794	\$3,225.19	56.44	\$182.03	80.63	\$260.05	39.63	\$127.81	142.03	\$458.07	318.73	\$1,027.96
10	9	Minot	36,567	35,419	105,934,967	\$2,990.91	78.43	\$234.58	108.12	\$323.38	30.68	\$91.76	133.40	\$398.99	350.63	\$1,048.70
11	12	West Fargo	14,940	23,708	70,814,846	\$2,986.96	62.00	\$185.19	91.37	\$272.92	32.45	\$96.93	170.64	\$509.69	365.91	\$1,092.96
12	11	Grand Forks	49,321	51,313	141,209,675	\$2,751.93	115.49	\$317.82	107.82	\$296.71	37.94	\$104.41	139.35	\$383.48	400.60	\$1,102.42
13	13	Fargo	90,599	95,531	314,345,150	\$3,290.50	62.00	\$204.01	58.25	\$191.67	31.45	\$103.49	221.77	\$729.74	380.92	\$1,253.42

2009 vs 2008 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

RANK			EST. 2008 POP.	2008 VALUATION	2009 VALUATION	INC/(DEC)	%	2008 MILL LEVY	2009 MILL LEVY	MILLS INC/(DEC)	2008 TAXES \$100,000	2009 TAXES \$100,000	INC/(DEC)
THIS YEAR	LAST YEAR												
1	1	Bismarck	60,389	184,598,386	194,765,794	10,167,408	5.5%	400.61	318.73	(81.88)	\$1,802.75	\$1,434.29	-20.44%
2	4	Williston	12,641	23,281,558	27,764,345	4,482,787	19.3%	427.86	321.60	(106.26)	\$1,925.37	\$1,447.20	-24.84%
3	3	Dickinson	16,035	34,161,015	38,803,897	4,642,882	13.6%	424.75	342.56	(82.19)	\$1,911.38	\$1,541.52	-19.35%
4	2	Minot	35,419	96,209,103	105,934,967	9,725,864	10.1%	421.27	350.63	(70.64)	\$1,895.72	\$1,577.84	-16.77%
5	5	West Fargo	23,708	67,877,995	70,814,846	2,936,851	4.3%	441.38	365.91	(75.47)	\$1,986.21	\$1,646.60	-17.10%
6	6	Fargo	95,531	302,612,498	314,345,150	11,732,652	3.9%	455.43	380.92	(74.51)	\$2,049.44	\$1,714.14	-16.36%
7	7	Valley City	6,230	10,146,965	10,836,373	689,408	6.8%	471.67	383.95	(87.72)	\$2,122.52	\$1,727.78	-18.60%
8	8	Grand Forks	51,313	136,538,777	141,209,675	4,670,898	3.4%	472.72	400.60	(72.12)	\$2,127.24	\$1,802.70	-15.26%
9	9	Mandan	18,091	37,651,647	40,210,208	2,558,561	6.8%	497.61	414.07	(83.54)	\$2,239.25	\$1,863.32	-16.79%
10	10	Wahpeton	7,585	13,000,029	13,283,301	283,272	2.2%	502.91	422.35	(80.56)	\$2,263.10	\$1,900.58	-16.02%
11	13	Devils Lake	6,708	10,591,817	10,880,536	288,719	2.7%	521.53	441.98	(79.55)	\$2,346.89	\$1,988.91	-15.25%
12	11	Jamestown	14,630	26,117,411	27,437,676	1,320,265	5.1%	511.53	449.35	(62.18)	\$2,301.89	\$2,022.08	-12.16%
13	12	Grafton	3,978	5,378,507	5,442,628	64,121	1.2%	513.80	452.59	(61.21)	\$2,312.10	\$2,036.66	-11.91%

2008 MILL COMPARISONS
FOR 2009 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>STATE &</u>	<u>STATE &</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>COUNTY</u>	<u>COUNTY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Bismarck	52.92	54.85	1.93	238.14	246.83	8.69	3.6%
2	2	Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
3	3	West Fargo	62.00	62.00	0.00	279.00	279.00	0.00	0.0%
4	4	Minot	68.13	70.57	2.44	306.59	317.57	10.98	3.6%
5	5	Dickinson	103.94	98.91	(5.03)	467.73	445.10	(22.64)	-4.8%
6	8	Williston	111.53	104.22	(7.31)	501.89	468.99	(32.90)	-6.6%
7	7	Jamestown	105.96	105.60	(0.36)	476.82	475.20	(1.62)	-0.3%
8	6	Valley City	104.87	108.15	3.28	471.92	486.68	14.76	3.1%
9	9	Grand Forks	113.71	112.09	(1.62)	511.70	504.41	(7.29)	-1.4%
10	11	Mandan	120.29	119.36	(0.93)	541.31	537.12	(4.19)	-0.8%
11	10	Wahpeton	118.50	129.00	10.50	533.25	580.50	47.25	8.9%
12	12	Devils Lake	124.43	127.65	3.22	559.94	574.43	14.49	2.6%
13	13	Grafton	128.27	131.20	2.93	577.22	590.40	13.18	2.3%

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>PARK</u>	<u>PARK</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Dickinson	30.49	28.33	(2.16)	137.21	127.49	(9.72)	-7.1%
2	3	Fargo	31.85	31.56	(0.29)	143.33	142.02	(1.31)	-0.9%
3	4	Grafton	33.46	32.57	(0.89)	150.57	146.57	(4.01)	-2.7%
4	2	Minot	31.48	32.80	1.32	141.66	147.60	5.94	4.2%
5	7	West Fargo	38.06	36.42	(1.64)	171.27	163.89	(7.38)	-4.3%
6	9	Mandan	40.10	37.84	(2.26)	180.45	170.28	(10.17)	-5.6%
7	11	Grand Forks	41.50	39.02	(2.48)	186.75	175.59	(11.16)	-6.0%
8	5	Wahpeton	33.49	39.14	5.65	150.71	176.13	25.43	16.9%
9	8	Bismarck	39.66	39.59	(0.07)	178.47	178.16	(0.31)	-0.2%
10	6	Williston	36.87	41.20	4.33	165.92	185.40	19.49	11.7%
11	10	Valley City	40.36	42.90	2.54	181.62	193.05	11.43	6.3%
12	12	Jamestown	43.42	42.96	(0.46)	195.39	193.32	(2.07)	-1.1%
13	13	Devils Lake	57.14	56.87	(0.27)	257.13	255.92	(1.22)	-0.5%

(Cont. on next page)

2008 MILL COMPARISONS
FOR 2009 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>CITY</u>	<u>CITY</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Fargo	58.25	58.25	0.00	262.13	262.13	0.00	0.0%
2	2	Williston	84.16	78.89	(5.27)	378.72	355.01	(23.72)	-6.3%
3	3	Bismarck	87.93	82.78	(5.15)	395.69	372.51	(23.18)	-5.9%
4	4	West Fargo	88.87	88.47	(0.40)	399.92	398.12	(1.80)	-0.5%
5	5	Valley City	95.18	95.54	0.36	428.31	429.93	1.62	0.4%
6	7	Dickinson	107.03	98.95	(8.08)	481.64	445.28	(36.36)	-7.5%
7	6	Mandan	106.97	102.02	(4.95)	481.37	459.09	(22.28)	-4.6%
8	8	Grand Forks	110.86	104.92	(5.94)	498.87	472.14	(26.73)	-5.4%
9	9	Grafton	111.68	111.35	(0.33)	502.56	501.08	(1.49)	-0.3%
10	10	Minot	113.70	113.25	(0.45)	511.65	509.63	(2.03)	-0.4%
11	11	Wahpeton	116.47	120.36	3.89	524.12	541.62	17.51	3.3%
12	12	Devils Lake	126.27	124.95	(1.32)	568.22	562.28	(5.94)	-1.0%
13	13	Jamestown	131.28	126.49	(4.79)	590.76	569.21	(21.56)	-3.6%

<u>RANK</u>			<u>2007</u>	<u>2008</u>	<u>MILL LEVY</u>	<u>2007</u>	<u>2008</u>	<u>\$</u>	<u>0.0%</u>
<u>THIS</u>	<u>LAST</u>		<u>SCHOOL</u>	<u>SCHOOL</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>		<u>LEVY</u>	<u>LEVY</u>		<u>\$100,000.00</u>	<u>\$100,000.00</u>		
1	1	Dickinson	203.13	197.53	(5.60)	914.09	888.89	(25.20)	-2.8%
2	6	Williston	223.28	201.53	(21.75)	1,004.76	906.89	(97.88)	-9.7%
3	2	Minot	206.47	204.65	(1.82)	929.12	920.93	(8.19)	-0.9%
4	5	Devils Lake	221.50	212.06	(9.44)	996.75	954.27	(42.48)	-4.3%
5	3	Wahpeton	213.99	213.41	(0.58)	962.96	960.35	(2.61)	-0.3%
6	4	Grand Forks	218.66	213.69	(4.97)	983.97	961.61	(22.37)	-2.3%
7	8	Bismarck	229.42	223.39	(6.03)	1,032.39	1,005.26	(27.14)	-2.6%
8	7	Valley City	224.70	225.08	0.38	1,011.15	1,012.86	1.71	0.2%
9	9	Mandan	232.57	233.94	1.37	1,046.57	1,052.73	6.16	0.6%
10	10	Jamestown	237.55	236.48	(1.07)	1,068.98	1,064.16	(4.82)	-0.5%
11	11	Grafton	238.25	237.99	(0.26)	1,072.13	1,070.96	(1.17)	-0.1%
12	12	West Fargo	248.76	245.64	(3.12)	1,119.42	1,105.38	(14.04)	-1.3%
13	13	Fargo	299.99	296.77	(3.22)	1,349.96	1,335.47	(14.49)	-1.1%

2008 MILL COMPARISONS
FOR 2009 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK THIS YEAR</u>	<u>LAST YEAR</u>		<u>2000 POPULATION</u>	<u>2007 EST. POPULATION</u>	<u>VALUATION</u>	<u>STATE & COUNTY</u>	<u>CITY</u>	<u>PARK DISTRICT</u>	<u>SCHOOL</u>	<u>OTHER</u>	<u>TOTAL</u>
1	1	Bismarck	55,532	59,503	184,598,386	54.85	82.78	39.59	223.39	0.00	400.61
2	2	Minot	36,567	35,281	96,209,103	70.57	113.25	32.80	204.65	0.00	421.27
3	3	Dickinson	16,010	15,916	34,161,015	98.91	98.95	28.33	197.53	1.03	424.75
4	7	Williston	12,512	12,393	23,281,558	104.22	78.89	41.20	201.53	2.02	427.86
5	4	West Fargo	14,940	23,081	67,877,995	62.00	88.47	36.42	245.64	8.85	441.38
6	5	Fargo	90,599	92,660	302,612,498	62.00	58.25	31.56	296.77	6.85	455.43
7	6	Valley City	6,826	6,300	10,146,965	108.15	95.54	42.90	225.08	0.00	471.67
8	9	Grand Forks	49,321	51,740	136,538,777	112.09	107.92	39.02	213.69	0.00	472.72
9	10	Mandan	16,718	17,736	37,651,647	119.36	102.02	37.84	233.94	4.45	497.61
10	8	Wahpeton	8,586	7,703	13,000,029	129.00	120.36	39.14	213.41	1.00	502.91
11	12	Jamestown	15,527	14,680	26,117,411	105.60	126.49	42.96	236.48	0.00	511.53
12	11	Grafton	4,516	4,045	5,378,507	131.20	111.35	32.57	237.99	0.69	513.80
13	13	Devils Lake	7,222	6,675	10,591,817	127.65	124.95	56.87	212.06	0.00	521.53

PER CAPITA VALUATION & TAXATION
2008 MILL LEVIES - 2009 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000</u>	<u>2007 EST.</u>	<u>\$</u>	<u>PER CAPITA</u>	<u>STATE &</u>	<u>TAX PER</u>	<u>CITY</u>	<u>TAX PER</u>	<u>PARK</u>	<u>TAX PER</u>	<u>SCHOOL</u>	<u>TAX PER</u>	<u>TOTAL</u>	<u>TAX PER</u>
<u>THIS</u>	<u>LAST</u>		<u>POPULATION*</u>	<u>POPULATION*</u>	<u>VALUATION</u>	<u>VALUATION</u>	<u>COUNTY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>DISTRICT</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>
<u>YEAR</u>	<u>YEAR</u>						<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>	<u>LEVY</u>	<u>CAPITA</u>
1	1	Grafton	4,516	4,045	5,378,507	\$1,329.67	131.20	\$174.45	111.35	\$148.06	32.57	\$43.31	237.99	\$316.45	513.80	\$683.18
2	2	Valley City	6,826	6,300	10,146,965	\$1,610.63	108.15	\$174.19	95.54	\$153.88	42.90	\$69.10	225.08	\$362.52	471.67	\$759.69
3	3	Williston	12,512	12,393	23,281,558	\$1,878.61	104.22	\$195.79	78.89	\$148.20	41.20	\$77.40	201.53	\$378.60	427.86	\$803.78
4	5	Devils Lake	7,222	6,675	10,591,817	\$1,586.79	127.65	\$202.55	124.95	\$198.27	56.87	\$90.24	212.06	\$336.49	521.53	\$827.56
5	4	Wahpeton	8,586	7,703	13,000,029	\$1,687.66	129.00	\$217.71	120.36	\$203.13	39.14	\$66.05	213.41	\$360.16	502.91	\$848.74
6	6	Jamestown	15,527	14,680	26,117,411	\$1,779.12	105.60	\$187.87	126.49	\$225.04	42.96	\$76.43	236.48	\$420.73	511.53	\$910.07
7	7	Dickinson	16,010	15,916	34,161,015	\$2,146.33	98.91	\$212.29	98.95	\$212.38	28.33	\$60.81	197.53	\$423.96	424.75	\$911.65
8	8	Mandan	16,718	17,736	37,651,647	\$2,122.89	119.36	\$253.39	102.02	\$216.58	37.84	\$80.33	233.94	\$496.63	497.61	\$1,056.37
9	9	Minot	36,567	35,281	96,209,103	\$2,726.94	70.57	\$192.44	113.25	\$308.83	32.80	\$89.44	204.65	\$558.07	421.27	\$1,148.78
10	10	Bismarck	55,532	59,503	184,598,386	\$3,102.34	54.85	\$170.16	82.78	\$256.81	39.59	\$122.82	223.39	\$693.03	400.61	\$1,242.83
11	11	Grand Forks	49,321	51,740	136,538,777	\$2,638.94	112.09	\$295.80	107.92	\$284.79	39.02	\$102.97	213.69	\$563.92	472.72	\$1,247.48
12	12	West Fargo	14,940	23,081	67,877,995	\$2,940.86	62.00	\$182.33	88.47	\$260.18	36.42	\$107.11	245.64	\$722.39	441.38	\$1,298.04
13	13	Fargo	90,599	92,660	302,612,498	\$3,265.84	62.00	\$202.48	58.25	\$190.24	31.56	\$103.07	296.77	\$969.20	455.43	\$1,487.36

2008 vs 2007 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

<u>RANK</u>			<u>2000</u>	<u>2007</u>	<u>2007</u>	<u>2008</u>			<u>2007</u>	<u>2008</u>	<u>MILLS</u>	<u>2007</u>	<u>2008</u>	
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>MILL LEVY</u>	<u>MILL LEVY</u>	<u>INC/(DEC)</u>	<u>TAXES</u>	<u>TAXES</u>	<u>INC/(DEC)</u>
<u>YEAR</u>	<u>YEAR</u>											<u>\$100,000</u>	<u>\$100,000</u>	
1	1	Bismarck	55,532	59,503	167,123,847	184,598,386	17,474,539	10.5%	409.93	400.61	(9.32)	\$1,844.69	\$1,802.75	-2.27%
2	2	Minot	36,567	35,281	90,852,735	96,209,103	5,356,368	5.9%	419.78	421.27	1.49	\$1,889.01	\$1,895.72	0.35%
3	3	Dickinson	16,010	15,916	31,400,297	34,161,015	2,760,718	8.8%	445.59	424.75	(20.84)	\$2,005.16	\$1,911.38	-4.68%
4	7	Williston	12,512	12,393	20,185,248	23,281,558	3,096,310	15.3%	457.69	427.86	(29.83)	\$2,059.61	\$1,925.37	-6.52%
5	4	West Fargo	14,940	23,081	62,936,462	67,877,995	4,941,533	7.9%	446.99	441.38	(5.61)	\$2,011.46	\$1,986.21	-1.26%
6	5	Fargo	90,599	92,660	291,211,070	302,612,498	11,401,428	3.9%	459.04	455.43	(3.61)	\$2,065.68	\$2,049.44	-0.79%
7	6	Valley City	6,826	6,300	9,885,261	10,146,965	261,704	2.6%	465.11	471.67	6.56	\$2,093.00	\$2,122.52	1.41%
8	9	Grand Forks	49,321	51,740	130,066,082	136,538,777	6,472,695	5.0%	484.73	472.72	(12.01)	\$2,181.29	\$2,127.24	-2.48%
9	10	Mandan	16,718	17,736	33,508,163	37,651,647	4,143,484	12.4%	504.71	497.61	(7.10)	\$2,271.20	\$2,239.25	-1.41%
10	8	Wahpeton	8,586	7,703	12,830,836	13,000,029	169,193	1.3%	482.45	502.91	20.46	\$2,171.03	\$2,263.10	4.24%
11	12	Jamestown	15,527	14,680	25,182,657	26,117,411	934,754	3.7%	518.21	511.53	(6.68)	\$2,331.95	\$2,301.89	-1.29%
12	11	Grafton	4,516	4,045	5,202,177	5,378,507	176,330	3.4%	512.35	513.80	1.45	\$2,305.58	\$2,312.10	0.28%
13	13	Devils Lake	7,222	6,675	10,190,005	10,591,817	401,812	3.9%	529.34	521.53	(7.81)	\$2,382.03	\$2,346.89	-1.48%

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**Testimony To The
THE HOUSE FINANCE & TAXATION COMMITTEE
Prepared January 28, 2013 by
Casey Bradley, Auditor/COO Stutsman County**

REGARDING HOUSE BILL No. 1199

I would like to thank Chairman Belter and committee members for the opportunity to address House Bill 1199. I understand the intent of this proposed bill is to give taxpayers the opportunity to repeal the budget of a local unit of government if their elected representatives enact a budget that they disagree with. This bill causes a great deal of concern for me because of the financial uncertainty it will create for local units of government.

Special elections are a very costly endeavor; in Stutsman County we spent \$37,524 on our last primary election and \$31,929 on our general election. Any special election would certainly cost as much if not more because we would have to individually count each ballot because we our software would not be setup to handle counting these ballot questions. Likewise, I do not see a timeframe that would allow these elections to be held prior to the end of the year and the implementation of the budgets. By the time we give all of the proper notices and afford the proper absentee voting rights we will certainly be into at least January or February by the time we could have completed all of the election processes.

Understanding the reality that we would not have a final answer on our budget until the following operating year places local governments in a peculiar situation. As an employer, we establish the following year's wages and benefits contributions for employees when we adopt the budget. If a budget were repealed by a vote we would be in the position of having to reduce employee wages and possibly forcing employees to contribute more for things such as retirement and health care costs because of the lost levy dollars that supported those commitments. We could also be placed in a position of not being able to meet contractual obligations because of the lost tax revenues. Furthermore, we would have to incur the costs of refunding taxes paid as well as resending all tax statements to everyone in the district. This would also create a liability for every tax payer who filed their taxes prior to receiving their revised statements. They would now have to file amended tax returns because of the refund.

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House Bill 1199 requires a very low threshold to petition. In no way does 10 percent of the total number of qualified electors of the city, county, or school district who cast votes in the most recent election in the city, county, or school district represent the overall opinion or concern of the public. This threshold does not justify the cost burden that would be incurred to address the concerns of such a minority of the electorate. I would point to HB 1451 as an example, while the subject matter of this bill is completely different; there is a proposal to change the requirement from 10 percent to twenty-five percent of the residential population based on the last federal decennial census but not to exceed five thousand.

This bill also does not establish qualifications for a petition. As it is currently written any budget can be petitioned even if the budget did not increase. So according to the bill a special election would have to be held even if the result could be the same tax levy. Likewise, if the levy were increased because of qualified debt, under 57-15-01.1, the levy would not change. Some form of qualification needs to be added so there is a basis of what can actually be petitioned. My personal opinion is that wages and contracts should be protected because of how late the results of the election would be.

In closing, I would like to thank the committee for allowing me to voice my concerns on this bill. I would highly recommend that you not pass this bill or at a minimum address the significant issues this bill would create before moving forward.

Testimony to the
House Finance and Taxation Committee

Prepared January 28, 2013 by
Terry Traynor, Assistant Director
North Dakota Association of Counties

Regarding: HB1199 – Local Budget Referral

Mr. Chairman and committee members, House Bill 1199 is not supported by county officials because of its cost and the difficulties it creates for both taxpayers and local administrators.

Some of the concerns identified include:

Threshold for elections. First, the threshold is extremely low. Looking at the Secretary of State's website, the last Selfridge School Board Election generated 190 votes – so 19 people can cause the entire district to incur a significant cost. Second, the language “most recent election in the city, county, or school district” may well create confusion. In many counties, every other year the county election only involves single commissioner districts, so the total votes cast in the last “county” election would represent possibly as few as a third or two-fifths of the count's regular voters. I suspect that this may also be the case with some city elections involving only selected wards. Possibly looking to NDCC 44-08-21 (Recall of elected officials) may provide a better model – as this bill is actually proposing somewhat of a “recall” of board action.

Election Timing. There is no possible way for this election to be held prior to the distribution of tax statements, making the language suggesting it confusing.

Voter Intent. Unlike the referral of a specific legislative action, which is very focused and targeted to the objectionable issue (sometimes just a section of one bill); this legislation allows referral of an entire budget. But, what part of the budget? Is it really too large, or are the priorities in question? What if in the approved budget actually is a decrease from the year before? The statute still allows the referral, but if successful, the bill would require the jurisdiction to increase the budget – which doesn't appear to be the intent of the bill.

R.P. #

What if, in a county, the county general fund went down, but the social service fund increased because of state-mandated salary increases? A successful county-level referral couldn't reverse the legislative's mandate, so other services (roads, law enforcement, jail, etc.) would have to absorb the reduction – again, not likely the voters' intent.

Real Estate Transactions. The real estate and banking industries have developed clear methodologies to ensure each party of a property sale is responsible for their appropriate share of the taxes, before a sale is closed. There is no process or protections in place for the new refunds that are mandated by this bill. For all the sales during the prior tax year which is the subject of the referral, the new owner would reap the total benefit, although it seems that this would likely be inappropriate.

Administrative Costs. While it seems that each taxing jurisdiction may be responsible for their own election (although that is not completely clear), the bill makes it obvious that the county and their property taxpayers must bear the cost of the refund process. It somehow seems inappropriate that, as an example, the majority of the cost of refunding taxes paid to the Wilton School District should be paid by the Burleigh County taxpayers living in the Bismarck School District.

Additionally, last Session the legislature created a new budget notice for counties to publish; without modifying or repealing the notice that they have been required to publish since statehood. So now most taxpayers get to pay for two each year. Section one of this bill appears to add a third budget notice publication, further increasing taxpayer support for our newspapers.

For these reasons, our Association urges a Do Not Pass recommendation.

44-08-21. Recall of elected officials of political subdivisions. An elected official of a political subdivision, except an official subject to recall under section 10 of article III of the Constitution of North Dakota, is subject to recall by petition of electors equal in number to twenty-five percent of the voters who voted in the most recent election that the official sought to be recalled was on the ballot, not including other recall elections. An official who was appointed to fill a vacancy is subject to recall by petition of electors equal in number to twenty-five percent of the voters who voted in the most recent election that the office of the official sought to be recalled was on the ballot, not including other recall elections. The provisions of section 16.1-01-09.1, as they relate to signing and circulating recall petitions, apply to petitions under this section.

**TESTIMONY TO THE
HOUSE FINANCE & TAXATION COMMITTEE
Prepared by Kevin J. Glatt, Burleigh County Auditor\Treasurer**

HOUSE BILL 1199

Mr. Chairman and members of the committee, I appear before you to express my opposition to HB1199.

- Calculating and setting mill levies is a complicated and time consuming process undertaken by county auditors within a very short time-frame.
- Creating, proofing, printing, and mailing tax statements is a very time consuming process undertaken by county treasurers in a very short time-frame.
- County Auditors will be required to verify petition signatures and conduct elections at or near the end of the year (month end, year-end processing). Who will be responsible for paying for these elections?
- The issuance of refunds sounds much easier than it really is.
- There is simply not enough time for a special election between finalizing the budgets/ setting mill levies/printing and collecting statements without hiring additional staff.
- This statute will create a significant financial burden on county government.

Mr. Chairman, members of the House Political Subdivisions Committee I respectfully request a do not pass for HB1199.

Thank You.

Kevin J. Glatt
Burleigh County Auditor\Treasurer

January 25, 2013

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RE: House Bill 1199

Grand Forks County Members of the Finance and Taxation Committee:

House Bill 1199 would not work for the following reasons:

1. Cities, counties and school districts could not function if their budgets are subject to referral and an election. We are all subject to holding public hearings prior to approving our budgets. Any taxpayer is allowed to speak prior to the budgets being approved, so I do not understand the reasoning to allow a petition and election on the approved budget.
2. The budget for counties must be approved by the first meeting in October. Mill levies for the county, cities and school districts are calculated shortly after the budget is approved and property tax bills have been sent out the day after Thanksgiving for last seven years in Grand Forks County. If this bill was passed mill levies may have to be recalculated. We also share school and fire districts with the surrounding counties.
3. The expense of a special election and the chances of the budget being rejected are too great. Most likely the bills would be sent prior to the election. If the final budget is rejected the county auditor shall substitute a levy in the amount determined for the city, county, or school district as its maximum levy as calculated under section 57-15-01.1. That amount could actually be greater than the amount that was rejected at the special election.
4. We may have to recalculate, reprint and mail corrected property tax statements. It takes about three days to print the statements. The cost of the paper, envelopes, statement processing and postage come to about \$17,000, not counting labor times two, if we have to do this twice.
5. For any taxpayer who may have paid their taxes already we would have to adjust their tax amount and send refunds, which would be an additional cost and very time consuming.

This bill will not work; I would encourage a DO NOT PASS on HB1199.

Sincerely,

Debbie Nelson
Finance and Tax Director



PROPOSED AMENDMENTS TO HOUSE BILL NO. 1199

- Page 1, line 2, replace "school" with "park"
- Page 1, line 7, replace "school" with "park"
- Page 1, line 9, replace "school" with "city or county park"
- Page 1, line 12, replace "school" with "park"
- Page 1, line 14, replace "school" with "park"
- Page 1, line 16, replace "school" with "park"
- Page 1, line 19, replace "school" with "park"
- Page 1, line 20, after "recent" insert "general"
- Page 1, line 20, remove "or"
- Page 1, line 20, after the second "district" insert ", or park district"
- Page 1, line 21, remove "or"
- Page 1, line 21, after "district" insert ", or park district"
- Page 2, line 1, replace "school" with "park"
- Page 2, line 2, replace "city" with "county"
- Page 2, line 2, after the underscored period insert "The city, county, or park district responsible for placement on the ballot of a referral measure under this section is responsible for arranging for, conducting, and paying the cost of an election under this section but may agree to hold the election in conjunction with elections of other political subdivisions under a cost-sharing agreement."
- Page 2, line 6, replace "school" with "park"
- Page 2, line 11, replace "school" with "park"
- Page 2, line 13, replace "school" with "park"
- Page 2, line 17, remove "county auditor shall substitute a levy in the amount determined for the"
- Page 2, line 18, replace "school" with "park"
- Page 2, line 18, remove "as its"
- Page 2, line 18, replace "as calculated" with "for the next taxable year is the amount in dollars determined as the maximum levy allowable as calculated"
- Page 2, line 19, remove "and shall recalculate property tax lists affecting property within the city."

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Page 2, line 20, replace "county, or school district" with "but the taxable year for which the voters rejected the final annual budget and levy resolution must be excluded from consideration in determining the maximum levy allowable under section 57-15-01.1"

Page 2, line 20, remove "The county auditor shall then determine the"

Page 2, remove lines 21 through 28

Renumber accordingly