

2013 HOUSE POLITICAL SUBDIVISIONS

HB 1242

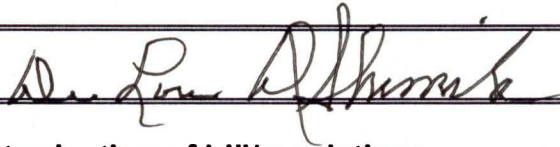
2013 HOUSE STANDING COMMITTEE MINUTES

House Political Subdivisions Committee Prairie Room, State Capitol

HB 1242
February 8, 2013
Job # 18632

☐ Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

Relating to property tax statement inclusion of information to identify the dollar amount of property tax relief provided through legislative appropriation; and to provide an effective date.

Minutes:

Testimony #1

Chairman N. Johnson: Opened the hearing on HB 1242.

Rep. B. Koppelman: The intent of this bill is on the local property tax prepared by the counties that they would include identification of the amounts that the legislature has invested in buying down property tax. This would stay in place for in future efforts to reduce property taxes through the legislature even in different mechanisms because the total dollars reduced would have listed on the property tax statement.

Rep. Kathy Hogan: Which property tax relief items they needs to list?

Rep. B. Koppelman: Under our current system it is black and white. Cass County has included that in their tax bills already.

Rep. Kathy Hogan: So every county auditor would know what had to be included.

Rep. B. Koppelman: I think the language would do that because if I am the county they would have to come up with a reasonable way to explain that.

Rep. Kathy Hogan: Legislative intent is when we pass legislative property tax relief. It makes sense to put that on the property tax statement, but there are lots of little things that are called property tax relief. It is those that worry me.

Rep. Koppelman: I was looking at the bill and it refers to Chapter 57-64 and that is the levy reduction for school districts so I think it is specified in the bill.

Rep. Kathy Hogan: That is helpful.

Rep. B. Koppelman: This is a section of law would have to be changed if the school buy down in that section so the law still works together. So it would always have that direct reference.

Rep. J. Kelsh: On line 1, page 2 the dollar amount of property taxes against the parcels paid through legislative appropriations; am I assuming that every parcel would have to be listed how much the tax was reduced by state appropriations for education? Would it have to be an individual listing on each parcel?

Rep. B. Koppelman: I do believe that in most cases property tax statements are sent out by parcels; but if there was an instance where a property tax statement had two or three parcels listed on it I believe the county would probably have an amount levied reduced by the state legislature listed before the net. The purpose of this bill is not to make more work for the counties in the way they are doing their printing of their property tax statements but simply for people to identify the difference to what is levied locally and what the state is buying down or providing tax relief.

Rep. J. Kelsh: I think this could be a lot of work since some of them have various district's and mill levies. The auditor would have to figure on each school district. I think it is not as simple as it seems.

Rep. L. Meier: On page 1, line 22, is your county currently including two years previous of what ND has contributed toward property tax relief?

Rep. B. Koppelman: I am not sure. The idea of tracking is wanting to know the cause of the difference in the taxes each year. This is to give the public information on what the legislature has given for tax relief and if my taxes are not coming down, but still going up and why?

Rep. Beadle: Is your intent of this legislation to essentially make it what Fargo or Cass County is doing right now with their property tax disclosure?

Rep. B. Koppelman: Yes that is true in terms of the current year. It is along that vain.

Rep. A. Looyen: Do you know how much additional work it was for them to do this?

Rep. B. Koppelman: I could talk to somebody to find that out. I am not aware of those numbers today.

Rep. Hatlestad: What we want through this bill is to let people know the state is giving property tax relief?

Rep. B. Koppelman: Yes they need to understand where the taxes originate and where the relief comes from.

Rep. Kathy Hogan: Do you think we should do this would income tax too?

Rep. B. Koppelman: With the legislature offering property tax relief we are saying we will subsidize local districts operations with state dollars. So since we levy income tax I think people can look at their net income tax bottom line and credit or blame us appropriately but they can't clearly do this on property tax statements.

Rep. Kathy Hogan: No one could recognize the income and property tax relief so it is an interesting issue.

Chairman N. Johnson: This bill addresses only school districts?

Rep. B. Koppelman: This bill deals with only legislative property tax relief and currently we are doing that through school districts.

Chairman N. Johnson: The concern seems to be to let people know how much the state is contributing in property tax relief why not just put a statement on each one that says this year the state legislature gave back to political subdivisions \$341 million in property tax buy down?

Rep. B. Koppelman: In this case I think we want to let people know what it means to me; what have I saved.

Susan Bieler, Mandan resident: Want to get rid of the property taxes. I think it needs to be as transparent as possible. Our mills have gone down since 1990. Now we hear the legislature is buying those mills down. This system needs to be transparent and we don't see a 10-15% increase so who is charging us more? By the time we get done we just to pay or lose our home. This is important for residents to know this and how is spending our money. I you want to keep the tax system you want to make it easy for the average citizen to understand.

John Godfread, Greater North Dakota Chamber of Commerce: (See testimony #1)

Rep. A. Looyen: Does Cass County breaks it down to how each individual is saving?

John Godfread: I have the statements from Burleigh and Stark but they are setting on my desk.

Josh Askvig, AARP North Dakota; We are in support of this bill for transparency.

Terry Traynor, Association of Counties: The county commissioners I represent support getting the property tax relief on the tax statements. I struggle with the bill because in the last three sessions we have added things to the bill. The tax receipts are getting quite large so I do struggle with this. In our rural counties they combine multiple parcels together because they are dealing with large farming tracts and rather than send out 15-20 sheets of separate paper, which never get added up correctly, they put all the parcels together so there are a lot of different approaches depending upon the needs. By simply adding one more item like Cass has done has been helpful to some, but there has been plenty of calls on what does this mean and what do I pay? I would like suggest a consideration be given to amending this to just say that the Tax Department would establish a policy so that we

could come up with something everyone agrees with. County commissions are in favor of getting tax relief on there. There are a lot of proposals for tax relief. We want to be clear on what we want on there.

Rep. J. Kelsh: Are any of those software packages that you could put in the total number of dollars in the county that came for school tax relief and it automatically took the value of the property and gave the percentage of relief you got?

Terry Traynor: Cass County did it. They are unique because they are the only ones that own the source code and they have programmers. They have the rights to change the package on their own and have the capability of going that and no one else does.

Rep. Hatlestad: Would it be possible during the intern that the counties get together and put together a proposal that provides all the information that is being requested and then set down with the Tax Department and come up with one form that could be submitted to the next legislature.

Terry Traynor: I think it is possible. Our software venders don't just work in North Dakota. Usually it takes some strong political power to get them to invest to change or a lot of dollars.

Rep. Hatlestad: At least the counties would have gotten together and said these are the things I have to include; what do you have to include and when we get it put together we can go to the Tax Commissioner and get the desired form.

Terry Traynor: Yes

Rep. Klemin: On page 2 of this bill, line 2 it says pursuant to Chapter 57-64 is relating to the school mill levy. There may be also some other tax relief and it wouldn't require that other stuff be included. That wouldn't give the full picture.

Terry Traynor: If the committee is going to proceed with this bill I would feel more comfortable leaving that it. I think the Tax Commissioner should tell us what is in there so we are all doing it the same.

Marcy Dickerson; State Supervisor of Assessments: The Tax Commissioner and the department is in favor of this bill. He has volunteered to work with interested parties to come up with something that will be understandable and easy for the tax payers to read. The governor's office got a letter from a Cass County property taxpayer who couldn't understand what that tax statement said. We would be interested in working with the parties interested including programmers to come up with something that will do the job and do it clearly.

Rep. Koppelman: Are you recommending an amendment to the bill?

Marcy Dickerson: No just volunteering the tax services to help in implementing it.

Rep. J. Kelsh: Would you be able to have a proposal for all counties to use by the next tax statement that is in December?

Marcy Dickerson: At this point I think every county has a different tax statement. I don't know how good the cooperation with the counties would be? We would be in favor of doing this but I don't know how well it would work convincing people to do this.

Rep. Koppelman: Your suggestion is that if the bill passes you are willing to work with them.

Marcy Dickerson: We would have no objection having language in the bill to assist in making a uniform tax receipt. I don't know if that can be accomplished?

Rep. Klemin: We heard there were 10 versions of software out there. If we had a mandatory format we might have some counties having to buy new software and not being able to use the same stuff that they had.

Marcy Dickerson: I think it would be costly to design this software. As far as getting everything in the same format and a lot of them look very different from one to another.

Rep. J. Kelsh: There is no fiscal note with this bill. Should there be?

Marcy Dickerson: The fiscal note excludes the tax department but it could cost a lot of money to the counties so they may be more acceptable to counties if they thought they could get some help. It could be a major expense.

Opposition: None

Hearing closed.

2013 HOUSE STANDING COMMITTEE MINUTES

House Political Subdivisions Committee Prairie Room, State Capitol

HB 1242
February 14, 2013
Job # 18988

☐ Conference Committee

Committee Clerk Signature



Minutes:

Chairman N. Johnson reopened the meeting on HB 1242. This is Rep. Ben Koppelman's bill that would put the dollar amount of the state's contribution to reduction in property tax and it would have it for three years.

Rep. Koppelman: We have two bills similar but I think this bill is cleaner.

Do Pass Motion Made by Rep. Koppelman: Seconded by Rep. A. Looyen

Chairman N. Johnson: I have requested an amendment by made for 1132 that would create a study and it probably would be a hog house. I reached a frustration level with all the transparency things and we do not know what we want as transparency. We don't know what we want from a township, school district and John Walstad is finishing it up. I think we really want to take a look at this and see what we want as a legislature for transparency. Then we could come back next session and say here is what might be appropriate. Rep. Nathe's bill is talking about what we put in your tax statements. The study would cover all those things.

Rep. Koppelman: If we do move forward with this bill I think that would good. If we would do 1242 that would identify what the state's contribution has been to property tax. That one might do but with the other one I suggest we do a study resolution where we really look at it. It is a shall study.

Rep. L. Meier: I think that is a great idea. There has been a lot of discussion in the last weeks with the cities, counties and us as well and what we really want so I think that is a great idea.

Chairman N. Johnson: We would put the study on Rep. Nathe's bill and let this one go through clean.

Rep. Beadle: I think it would be good for the tax payers of our state if they could see a dollar for dollar percentage change from the various political subdivisions year over year. I would like to have this on the bill which we don't have on it now.

Rep. Ben Hanson: I we do that I would like to suggest that we get a clear definition of what the state would define as a political subdivision as because that keeps tripping us up on every disclosure bill that comes through.

Chairman N. Johnson: The legislature does create new political subdivisions so that happens.

Rep. J. Kelsh: Cass County has this package to do this available. They are the largest county in the state. There are a lot of smaller counties that maybe can't afford the software it takes to be able to do this. This needs to be studies along with it. You are going to burden the counties with more expenses if you pass this.

Rep. Koppelman: There was no opposition to this bill. Marcy Dickerson did not testify on it. Maybe we are confusing this with Rep. Nathe's bill. I must have missed part of the hearing, then.

Rep. Hatlestad: Marcy came in and said the Tax Department would work with the counties to try and come up with a standardized form of some type.

Rep. J. Kelsh: She also said it could be very expensive. The Association of Counties was neutral.

Rep. Beadle: In my notes I have them not in neutral; just that they were supporting the concept. The counties already calculate this information to what the relief it is to the individual to adjust their taxes accordingly. All this is an issue of printing it.

Rep. Klemm: Association of Counties did support this. Terry Traynor did point out that there are multiple versions of software available that there are other forms of tax relief that could apply besides the one in Chapter 57-64 which is the school mill levy only. He did not want to leave it vague and Marcy Dickerson said there should be a uniform tax statement that is not confusing and that the tax department would assist in developing.

Rep. Hatlestad: I am wondering how many counties do this already.

Rep. Koppelman: Everything we talk about supposed has a huge cost. I don't see a fiscal note.

Chairman N. Johnson: I think the fiscal note would be to the counties.

Rep. Muscha: I had in my notes that Marcy Dickerson said if all counties have to buy software the state should help pay, if it is a mandate. Those of us out in the sticks aren't doing it.

Rep. Toman: for the smaller counties that have no software; they are already required to calculate that discount anyway so how are they including it because this is not mandating they use computer software to do it. Just that it is included on the tax statement. If cost is going to be a hindrance maybe we should stop printing because paper and ink costs money and stamps cost money.

Chairman N. Johnson: If this passes the floor maybe brings that up on the Senate side and adds it on there.

Rep. Kretschmar: I can imagine this bill passing and then line 23 and item identified as legislative property tax relief; and I can see every county putting in nothing.

Vote: **11** **Yes** **4** **No** **0** **Absent** **Carrier:** **Rep. Beadle:**

Closed.

Date: 2-14-13
Roll Call Vote #: 7

2013 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1243

House Political Subdivisions 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 K. Koppelman Seconded By Looyesen

Representatives	Yes	No	Representatives	Yes	No
Chairman Nancy Johnson	✓		Rep. Ben Hanson	✓	
Vice Chairman Patrick Hatlestad	✓		Rep. Kathy Hogan		✓
Rep. Thomas Beadle	✓		Rep. Jerry Kelsh		✓
Rep. Matthew Klein	✓		Rep. Naomi Muscha		✓
Rep. Lawrence Klemin	✓				
Rep. Kim Koppelman	✓				
Rep. William Kretschmar		✓			
Rep. Alex Looyesen	✓				
Rep. Andrew Maragos	✓				
Rep. Lisa Meier	✓				
Rep. Nathan Toman	✓				

Total (Yes) 11 No 4

Absent 0

Floor Assignment Rep. Beadle

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

REPORT OF STANDING COMMITTEE

HB 1242: Political Subdivisions Committee (Rep. N. Johnson, Chairman) recommends **DO PASS** (11 YEAS, 4 NAYS, 0 ABSENT AND NOT VOTING). HB 1242 was placed on the Eleventh order on the calendar.

2013 SENATE FINANCE AND TAXATION

HB 1242

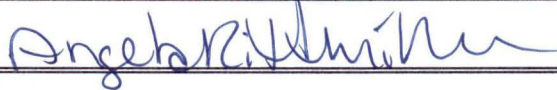
2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee Lewis and Clark Room, State Capitol

HB 1242
3/20/2013
Job Number 20235

☐ Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to property tax statement inclusion of information to identify the dollar amount of property tax relief provided through legislative appropriation; and to provide an effective date.

Minutes:

Testimony Attached

Chairman Cook opened the hearing on HB 1242.

Representative Ben Koppelman introduced HB 1242.

Jon Godfread, Greater North Dakota Chamber - We stand in support of HB 1242. I'm not sure if this is the perfect bill, the perfect solution for this. We've been dealing with the property tax statement issue since measure 2 and what we learned during our fight on measure 2 is that there is a great deal of misunderstanding of what is going on with your property taxes and what you pay and who pays what, where the relief is coming from, is the relief coming, etc. We think a key part of avoiding another measure 2 is reform our property tax statement. (3:14)

Senator Miller - There are good taxing entities that are trying to do the best job they can and then there is those that are not and they are giving a bad name to the rest of them. There will probably be some cost involved in trying to engineer something like this, would your organization support state dollars in order to create this?

Jon Godfread - I think we would. I think we'd have to get an honest cost estimate first. (8:01)

Senator Miller - Sort of unrelated to the bill, we've talked in other bills, what is the Greater North Dakota Chamber's opinion on consolidation of mill levies and things like that?

Jon Godfread - I wouldn't say we are the experts in that area but I would say looking at this area it seems to make a lot more sense instead of having to levy for weed control or something along those lines. (9:59)

Senator Triplett - You just want the dollar amount shown that the state has paid and you don't care if we tell the property owners whether it went toward schools or counties or cities. It doesn't need to be broken out you just want the sum total. If we increased state aid distribution to cities and counties, does that count as property tax relief or not, do we have to identify it and label it as property tax relief, how do you think about that?

Jon Godfreed - We look at this bill as kind of the absolute. At the very least this would be a step in that direction in terms of getting the dollar amount. We would like to see it at some point to see it a little more broken out. (12:01)

Senator Triplett - One other idea then is when the state simply takes over a function, when the state did away with county courts for example and rolled them all into the district court system and then later took over the function of clerks of court which use to be a county function and then at some point took over child support enforcement agencies and most of the actual expenses of social services. There has been a long series over the last 10-15 years that I've been involved in county and state government where the state continually picks up costs. The list goes on and on and every single one of those could be considered property tax relief. Help us understand what you mean by property tax relief.

Jon Godfreed - I think this bill came out after the measure 2 discussion that we've all had. Based on the mill levy buy down program there was a relatively simpler calculation that you could make that could be put on the property tax statement. I think they are doing it in Cass County. Given the new landscape that I think we are facing with HB 1319 or other property tax bills I think we need to take a look at how do we denote this because we found out in measure 2 is that the citizens of North Dakota weren't feeling the property tax relief. They didn't feel like they were getting any relief. In all actuality it probably was a property tax savings. (14:25)

Chairman Cook - When I talk to taxpayers, they like all the services that the local government provides, they would like more services, they would like the snowplow to come quicker, they would like all of these things. When they look at the property tax statement and they see what their property tax bill is in dollars that's what they feel they have to pay for these services. When they look at what the state pays down they think somebody else is paying for those services and they just would as soon see somebody else pay for those services rather than them.

Jon Godfreed - I certainly would agree that is a challenge and that is part of the deal, if we could add more clarity, more transparency to this. Again, you can kind of point to, what don't you like; these are the services you are paying for.

Senator Triplett - If you just take sort of a nice size property tax bill, \$3,600 a year, that would be a comfortable house in most parts of the state. If you divide that by 360 days which is close to the number of days per year you get a nice round number \$10 per day. On any given day in any part of North Dakota if someone needs an ambulance or needs to drive on a city street and get from here to the hospital or if someone has a fire in their kitchen and really wants the fire department to show up, etc. and want to know those services are available, I think that is where we are missing the vote is in not helping our citizens understand really exactly what it is that property tax is buying for them and it buys

an awful lot in most communities. I think if people thought of it as \$10 a day about what they would spend if they went out with a friend for coffee at Starbucks that they would be pretty darn impressed with what they get.

Jon Godfread - I think that's the ultimate goal is to have this clarity and transparency in showing where your dollars are going and what the money is being spent on. There is a lot of good arguments that could be made but we also run into the issue of, the state's been touting property tax relief and the valuations have continued to go up and there is a gap that is eaten up in there at times that the citizen doesn't necessarily see the relief. We've got to do a better job explaining that and as an organization we try to do that. I think we were somewhat successful to those who would listen but I think it speaks to a larger problem that we've got in our state.

Terry Traynor, North Dakota Association of Counties - We are totally in favor of this bill and moving ahead with this concept and possibly more importantly thanks to the efforts of the Cass County auditor he has convinced most of the auditors to get on board with this and they are enthusiastically supporting moving ahead with this and they are the ones that will have to do it. I passed out a sheet that I found 4 different bills with somewhat similar language (attachment 1). I just wanted the committee to be aware. I'm also passing out a copy of the various tax statements that are in use currently (attachment 2).

Senator Miller - In Walsh County some of the other counties I have talked to they have different computer systems to do different things with regards to all the stuff they have to do in their various offices. There's been some talk about redoing all that, can you kind of bring us up to speed on what is going on with computers and software and the counties?

Terry Traynor - There has been talk for quite some time about how can we move to a more similar solution. A number of years ago the Association of Counties did an extensive study. We had a group of auditors and treasurers and tax directors that identified the system that we felt would be best but when we tried to cost it out there was just no way of making it affordable. (23:49)

Senator Miller - Generally what I've been seeing is whenever we've tried to create this one size fits all approach it usually is inadequate and costs way too much. Is there a capability within these off the shelf packages to create a similar looking form?

Terry Traynor - I think it's possible. All the data is virtually the same and it's all in the systems, it's getting someone to tell these private computer vendors that in North Dakota this is the way we do it. (25:55)

Sandy Clark, North Dakota Taxpayers Association - We would like to be on record as supporting this bill.

Julie Ellingson, North Dakota Stockman's Association - We too have policy supporting improved clarity and transparency for taxpayers. We think HB 1242 is in that spirit and ask for a do pass recommendation.

Michael Montplaisir, Cass County Auditor - We did do this last year on a one year basis. This came up probably in late August and we heard a number of complaints from taxpayers about where is my legislative tax support. It took us a couple of hours to do it because it's very easily definable. It was a certain number of mills in each school district and it wasn't 75 mills across the board. We were able to do that fairly simply to get it on for the one year. We could have just as easily have done it for the 3 years. (28:59)

Cory Fong, State Tax Commissioner - I do think this is one of the more important pieces of legislation this session. We hear from folks across the state who aren't recognizing the property tax relief that they are seeing because of the good work that you have done over the course of the last several sessions. I think this particular bill, the concept behind it is important and one that needs to advance. (30:29)

Chairman Cook closed the hearing on HB 1242.

2013 SENATE STANDING COMMITTEE MINUTES

Senate Finance and Taxation Committee

Lewis and Clark Room, State Capitol

HB 1242

4/9/2013

Job Number 20962

☐ Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to property tax statement inclusion of information to identify the dollar amount of property tax relief provided through legislative appropriation; and to provide an effective date.

Minutes:

Chairman Cook opened discussion on HB 1242.

Chairman Cook - We have 3 bills here, HB 1242, HB 1290 and HB 1465. They all deal with property tax. They deal to some degree to cap local government. I would think that HB 1242 we could dispose of and focus our effort on that area in HB 1290.

Senator Triplett - This bill has one small idea in it which is the putting information on the property tax statement. The other 2 bills have larger ideas, what if the other one doesn't pass?

Chairman Cook - That is a good point. Maybe the only part that would pass is the statement. We also have HB 1319 that has a statement requirement and to me that is the most important one because that's where \$714 million of property tax relief is going to be included. My question is how that \$714 million is going to be measured down to the individual property tax parcel so that you know exactly how much tax relief.

Senator Dotzenrod - There was a lot in the measure 2 debate last summer that was really highly critical of the state. I think people, once they got a little more information that some of that went away. I'm a little uncertain how the effects of HB 1319 are going to show up. (4:00)

Chairman Cook - I would guess before we go home if there is a way to measure substantial property tax relief and if there is a way to tell the taxpayers on their tax statement how we are doing it, we are going to go home with it.

Senator Triplett - My notes indicate that our Tax Commissioner Cory Fong said of this bill it is in his mind one of the most important bills of the session. I suspect he meant one of the most important concepts.

Senator Triplett - I'll move a **Do Not Pass**.

Seconded by **Vice Chairman Campbell**.

Senator Dotzenrod - Is the argument here on this do not pass that we've got this idea around in a number of other places?

Chairman Cook - Yes

Senator Triplett - We really can't know exactly how we want to say to the locals what form the notice has to take until we collectively make a decision on what form the tax relief is taking so this is really kind of premature and should be attached to the bill in which the relief is given so there is a connection.

Roll Call Vote 7-0-0

Carried by **Vice Chairman Campbell**.

Date: 4-8-13
Roll Call Vote #: 1

2013 SENATE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1242

Senate Finance & 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 Senator Triplett Seconded By Senator Campbell

Senators	Yes	No	Senator	Yes	No
Chairman Dwight Cook	X		Senator Jim Dotzenrod	X	
Vice Chairman Tom Campbell	X		Senator Connie Triplett	X	
Senator Joe Miller	X				
Senator Dave Oehlke	X				
Senator Randy Burckhard	X				

Total (Yes) 7 No 0

Absent 0

Floor Assignment Senator Campbell

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

REPORT OF STANDING COMMITTEE

HB 1242: Finance and Taxation Committee (Sen. Cook, Chairman) recommends **DO NOT PASS** (7 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1242 was placed on the Fourteenth order on the calendar.

2013 TESTIMONY

HB 1242

Testimony of Jon Godfread
 Greater North Dakota Chamber of Commerce
 HB 1242
 February 8, 2013

Madame Chair and members of the committee, my name is Jon Godfread and I am here today representing the Greater North Dakota Chamber of Commerce, the champions for business in North Dakota. Greater North Dakota Chamber is working on behalf of our more than 1,100 members, to build the strongest business environment in North Dakota. GNDC also represents the National Association of Manufacturers and works closely with the U.S. Chamber of Commerce. As a group we stand in support of HB 1242.

To provide some background, the Greater North Dakota Chamber was the primary association that led the charge in defeating Measure 2 in the last primary election. That Measure would have abolished property taxes in North Dakota. We intimately understand the property tax issues in our state and were a part of numerous debates and conversations surrounding this topic. We heard from owners of all classes of property and relied heavily on our members to defeat that measure.

Speaking to what we learned in our discussions from around the state, one thing that was abundantly clear is there is a great lack of understanding of property taxes across our state, where the money is going, and who is responsible for any changes in property taxes.

We stand in support of HB 1242 and will stand in support of any bill that seeks to add clarity to the property tax process in ways the average taxpayer will understand. I have included in your packet property tax statements from Burleigh County and Stark County. They are totally different but contain similar information; however it does not mention the state is currently buying down property taxes. Our goal is to get to a statement that includes information that is easy to read and understand. HB 1242 is a step in that direction.

We would also like to propose the idea of having a few different lines items on every property tax statement in the state. We recommend stating the taxpayer's share/payment toward local government, subtracting out the amount the state paying for property tax relief to reduce the taxpayer's burden, and then add back any citizen approved bonding, and list the bonds, and come to the total of property tax owed. The final total will accurately reflect everything included in the calculation of the taxpayer's property tax liability.

Your Share of Local Government	\$xx.xx
- State paid property tax relief	\$xx.xx
+ Citizen Approved Bonding	\$xx.xx
School Bond A	
City Bond B	
Event Center Bond C	
Total Property Tax	\$xxxx.xxx

During our discussion surrounding Measure 2 the fingers were being pointed all over the place as to who was responsible for what. What we heard was that the citizens want clarity and transparency for this complex process. We feel making these small additions to the property tax form, in addition to the changes offered in HB 1242, can add that needed clarity.

Thank you for the opportunity to appear before you today in support of HB 1242, I urge you to consider the concerns I have laid out and would enjoy the opportunity to continue the discussion on how our state address property tax relief. I would be happy to answer any questions.

Tax Statement Content Legislation

HB1198 – Second Engrossment

SECTION 1. AMENDMENT. Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

57-20-07.1. County treasurer to mail real estate tax statement - Contents of statement. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:

1. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
2. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
3. Include, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, a line item identified as "legislative property tax relief" showing the amount in dollars paid through legislative appropriation pursuant to section 57-20-07.2 and chapter 57-64 or 15.1-27 against the property taxes levied against the property.

Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 6. EFFECTIVE DATE. This Act becomes effective July 1, 2013.

HB1242

SECTION 1. AMENDMENT. Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

57-20-07.1. County treasurer to mail real estate tax statement - Contents of statement. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:

1. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
2. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
3. Include, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to chapter 57-64.

Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2012.

HB1290 – Second Engrossment

SECTION 2. AMENDMENT. Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

57-20-07.1. County treasurer to mail real estate tax statement.

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:
 - a. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
 - b. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
 - c. Include, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identifies as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to 57-20-07.2 and chapter 57-64 against the property taxes levied against the property.
2. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2012.

HB1319 – Second Engrossment

SECTION 32. AMENDMENT. Section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

57-20-07.1. County treasurer to mail real estate tax statement.

1. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement.
2. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer.
3. The tax statement must include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable.
4. The tax statement must include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the:
 - a. The property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel; and
 - b. The amount in dollars by which the owner's tax liability has been reduced as a result of mill levy reduction grants provided by the legislative assembly.
5. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 39. EFFECTIVE DATE - EXPIRATION DATE. Sections 18 and 20 through 28 of this Act are effective for the first two taxable years beginning after December 31, 2012, and are thereafter ineffective.



PROPERTY TAX SOFTWARE IN USE

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

2011 Real Estate Tax Statement

Foster County Treasurer

Noreen Barton

x 104

Carrington, ND 58421 0104

(701) 652-2322

5% discount will be given if total taxes for a parcel are paid on or before February 15th.

First payment consists of one-half of the consolidated tax and the full amount of the yearly installment of special assessments as shown on this statement.

First payment is due on or before March 1. After March 1 use the following penalty schedule for first payment amount: March 2: 3 percent May 1: 6 percent July 1: 9 percent October 15: 12 percent (to January 1)

Second payment consists of the remaining one-half of the consolidated tax.

Second payment is due on or before October 15. After October 15 use the following penalty schedule for second payment amount:

October 16: 6 percent (to January 1)

An interest of 12 percent per annum will begin after January 1 on any outstanding tax.

The true and full value represents the starting point used by your assessor in determining the assessed valuation of residential and commercial property for tax purposes and is his estimate of what your property would sell for on an open market assuming a willing seller and willing buyer. If you feel this figure is in error, please contact your local assessor.

TAXPAYER ID

CARRINGTON, ND 58421

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

PARCEL # 03582000

SEC-TWP-RNG 0 - 0 - 0

Parcel Values	Taxing Districts	Legal Owner
AG ACRES 0.00	CITY OF CARRINGTON	
RES ACRES 0.00	CARRINGTON SCHOOL	
COMM ACRES 0.00		
TRUE & FULL VALUE 92,200		Legal Description
ASSESSED VALUE 46,100		LOTS 5-6-7-B BLK 5 CLAIRS
TAXABLE VALUE 4,149		
TOTAL MILLS 392.79		

Allocation of Taxes	2011	2010	2009	Special Assessments	Taxes Due
FE	\$4.15	\$4.15	\$4.40	97 WATER & SEWER \$83.56	FIRST PAYMENT \$898.40
ITY	\$466.68	\$455.89	\$471.07		SECOND PAYMENT \$814.84
TOWNSHIP/CITY	\$661.67	\$661.59	\$710.53		TOTAL \$1,713.24
SCHOOL	\$497.17	\$503.48	\$513.79		DISCOUNT IF PAID BY FEB. 15TH \$81.48
FIRE	\$0.00				TOTAL LESS DISCOUNT \$1,631.76
WATER	\$0.00				
OTHER	\$0.00				
CONSOLIDATED TAX	\$1,629.68	\$1,625.11	\$1,699.79	TOTAL SPECIALS \$83.56	

Totals for All Parcels

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

CONSOLIDATED	\$1,629.68	1st PAYMENT (DUE MAR. 1st)	\$898.40
SPECIALS	\$83.56	2nd PAYMENT (DUE OCT. 15th)	\$814.84

TOTAL:	\$1,713.24
DISCOUNT IF PAID BY FEB. 15th	\$81.48
TOTAL LESS DISCOUNT:	\$1,631.76

CONSOLIDATED	\$1,629.68
SPECIALS	\$83.56

Payment Coupon
Foster County Real Estate Tax

Please cut & return with payment.

Change of address? Please print changes before mailing

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

TOTAL LESS DISCOUNT:	\$1,631.76
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CARRINGTON, ND 58421

Taxpayer ID: 112875

AMOUNT PAID

☐ Check here to request receipt

B.

2011 Real Estate Tax Statement

Cavalier County Treasurer
Cynthia Stremick
rd Street, Suite 14
ngdon, ND 58249
(701) 256-2549

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

TAXPAYER ID

LANGDON, ND 58249

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

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

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

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

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

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

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

Totals for All Parcels

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

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

TOTAL:	\$98.46
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DISCOUNT IF PAID BY FEB. 15th	\$4.92
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TOTAL LESS DISCOUNT:	\$93.54
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CONSOLIDATED	\$98.46
SPECIALS	\$0.00

Payment Coupon
Cavalier County Real Estate Tax

Please cut & return with payment.

TOTAL:	\$98.46
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Parcels: 08112001 - 08162001

Change of address? Please print changes before mailing

1st PAYMENT (DUE MAR. 1st)	\$49.24
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LANGDON, ND 58249

2nd PAYMENT (DUE OCT. 15th)	\$49.22
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DISCOUNT IF TOTAL PAID BY FEB. 15th	\$4.92
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Taxpayer ID:

TOTAL LESS DISCOUNT:	\$93.54
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AMOUNT PAID _____

☐ Check here to request receipt

YEAR-2011

REAL ESTATE TAXES PAYABLE TO--RICHLAND COUNTY

C. 2

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

NOTE:

STATEMENT#: 2,910

PARCEL #: 10-0000-02214-000

GARBORG TOWNSHIP

TOWNSHIP

TAXING DISTRICT: 1042020200

ACRES: 160.00

DOE, JOHN

123 MAIN ST
ANY TOWN USA 12345

SW1/4 13 134 51

SPC/DRN#	AMOUNT	DESCRIPTION	MILL RATE	TRUE&FULL VALUE	ASSESSED VALUE
007.00	320.00	DRAIN			
012.00	64.00	DRAIN	268.15	130,800	65,400
012.94		DRAIN			
			TAXABLE	SR CITIZEN/VET CR	NET TAXABLE
			6,540		6,540
			CONSOLIDATED	TOTAL #SPECIALS	TOTAL ALL TAXES
			1,753.70	384.00	2,137.70

-----BREAKDOWN OF TAX DOLLARS-----					
DESCRIPTION	2011-YEAR	2010-YEAR	2009-YEAR	5% DISCOUNT	TAX DUE IF PAID BY FEB 15TH
STATE	6.54	5.73	5.45		
COUNTY	892.71	784.33	720.06	87.69	2,050.01
SCHOOL	707.50	660.72	609.65		
TOWNSHIP	117.72	103.74	103.37		
FIRE	21.71	17.80	17.84		
AMBULANCE	7.52	19.75	21.33		
TOTAL--	1,753.70	1,592.07	1,477.70	1ST PAYMENT BY MARCH 1ST 1,260.85	2ND PAYMENT BY OCT 15TH 876.85

RETURN BOTTOM WITH REMITTANCE

YOUR CANCELED CHECK IS YOUR RECEIPT

YEAR-2011	REAL ESTATE TAXES PAYABLE TO--RICHLAND COUNTY	STATEMENT#: 2,910
	RICHLAND COUNTY TREASURER	PARCEL #: 10-0000-02214-000
	RICHLAND COUNTY COURTHOUSE	GARBORG TOWNSHIP
	418 2ND AVENUE NORTH	TAXING DISTRICT: 1042020200
	WAHPETON ND 58075	
SW1/4 13 134 51		
	CONSOLIDATED	TOTAL #SPECIALS
	1,753.70	384.00
		TOTAL ALL TAXES
		2,137.70
		TAX DUE IF PAID BY FEB 15TH
		2,050.01
DOE, JOHN		
123 MAIN ST		
ANYTOWN USA 12345		
	5% DISCOUNT	
	87.69	
	1ST PAYMENT BY MARCH 1ST	2ND PAYMENT BY OCT 15TH
	1,260.85	876.85

5% DISCOUNT IS ALLOWED ON THE CONSOLIDATED REAL ESTATE TAX ONLY, IF THE TOTAL TAX STATEMENT IS PAID IN FULL ON OR BEFORE FEBRUARY 15, 2012.

7

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

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

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

MARCH 2ND3 PER CENT
MAY 1ST6 PER CENT
JULY 1ST9 PER CENT
OCTOBER 15TH12 PER CENT
(TO JANUARY 1ST, 2013)

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

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

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

OCTOBER 16TH6 PER CENT
(TO JANUARY 1ST, 2013)

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

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

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

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

OFFICIAL PAYMENTS CORPORATION
- FAST EASY SECURE -

CREDIT CARD PAYMENTS (2.5% FEE APPLIES)

- VISA, AMERICAN EXPRESS, MASTERCARD, DISCOVER

ELECTRONIC CHECK PAYMENTS (\$3.00 FEE APPLIES)

PAY ON-LINE AT www.officialpayments.com

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

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

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

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

D. 2

YEAR-2011 REAL ESTATE TAXES FOR--GRIGGS COUNTY

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

2011 REAL ESTATE TAX STATEMENT
TOTAL AMOUNT
ENCLOSED-->

OWNERSHIP SHOWN AS OF NOVEMBER 10, 2011

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

NAME AND ADDRESS HERE

ALL TAXES BECOME DUE ON JANUARY 1st AND DELINQUENT MARCH 2nd. A 5% DISCOUNT ON
CONSOLIDATED REAL ESTATE TAX IF TOTAL TAX IS PAID IN FULL ON OR BEFORE FEBRUARY
15th. FIRST PAYMENT CONSISTS OF ONE-HALF OF THE CONSOLIDATED TAX AND THE FULL
AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS. IF FIRST PAYMENT IS NOT
PAID ON OR BEFORE MARCH 1st, USE THIS SCHEDULE:
MARCH 2nd.....3 PERCENT PENALTY
MAY 1st.....6 PERCENT PENALTY
JULY 1st.....9 PERCENT PENALTY
OCTOBER 15th....12 PERCENT PENALTY (TO JANUARY 1st)
SECOND PAYMENT CONSISTS OF THE REMAINING ONE-HALF OF THE CONSOLIDATED TAX. IF
SECOND PAYMENT IS NOT PAID ON OR BEFORE OCTOBER 15th, PENALTY IS 6% TO JANUARY 1
SIMPLE INTEREST AT 12% PER ANNUM WILL BEGIN AFTER JANUARY 1st. NDCC 57-20-01.
TRUE AND FULL VALUE MEANS THE VALUE DETERMINED BY CONSIDERING THE EARNING OR
PRODUCTIVE CAPACITY, IF ANY, THE MARKET VALUE, IF ANY, AND ALL OTHER MATTERS
THAT AFFECT THE ACTUAL VALUE OF THE PROPERTY TO BE ASSESSED. THIS SHALL INCLUDE,
FOR PURPOSES OF ARRIVING AT THE TRUE AND FULL VALUE OF PROPERTY USED FOR
AGRICULTURAL PURPOSES, FARM RENTALS, SOIL CAPACITY, SOIL PRODUCTIVITY,
AND SOILS ANALYSIS. NDCC 57-02-01.15.

RETURN TOP PORTION WITH CHECK

PARCEL#: 16-0000-03711-000

STATEMENT#: 2,960

TAX DIST#: 1618000001

DOVER TOWNSHIP

FM ACRES: 10.00

T & F VALUE: 1,212

ASSESSED: 606

TAXABLE: 61

MILL RATE: 326.88

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

CONSOLIDATED: 19.94
SPECIALS ETC:
FIRST HALF: 9.97
SECOND HALF: 9.97
TOTAL TAX: 19.94
5% DISCOUNT: 1.00
DUE IF PAID
BY FEB 15TH
18.94

RECEIPTS MAILED UPON REQUEST
-----BREAKDOWN OF TAX DOLLARS-----
DESCRIPTION 2011-YEAR 2010-YEAR 2009-YEAR
COUNTY 8.92 7.48 6.90
TOWNSHIP 1.33 1.14 1.10
SCHOOL-conso 9.39 9.45 8.24
WATER .24 .23 .21
STATE .06 .06 .05
TOTAL-- 19.94 18.36 16.50

PARCEL#: 16-0000-03712-000

STATEMENT#: 2,961

TAX DIST#: 1618000001

DOVER TOWNSHIP

FM ACRES: 150.00

T & F VALUE: 47,274

ASSESSED: 23,637

TAXABLE: 2,364

MILL RATE: 326.88

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

CONSOLIDATED: 772.74
SPECIALS ETC:
FIRST HALF: 386.37
SECOND HALF: 386.37
TOTAL TAX: 772.74
5% DISCOUNT: 38.64
DUE IF PAID
BY FEB 15TH
734.10

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

PARCEL#: 16-0000-03713-000

STATEMENT#: 2,962

TAX DIST#: 1618000001

DOVER TOWNSHIP

FM ACRES: 10.00

T & F VALUE: 1,212

ASSESSED: 606

TAXABLE: 61

MILL RATE: 326.88

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

CONSOLIDATED: 19.94
SPECIALS ETC:
FIRST HALF: 9.97
SECOND HALF: 9.97
TOTAL TAX: 19.94
5% DISCOUNT: 1.00
DUE IF PAID
BY FEB 15TH
18.94

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

YEAR-2011

REAL ESTATE TAXES FOR--GRIGGS COUNTY

STMNF-S

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

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

OWNERSHIP SHOWN AS OF NOVEMBER 10, 2011

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

NAME AND ADDRESS HERE

ALL TAXES BECOME DUE ON JANUARY 1st AND DELINQUENT MARCH 2nd. A 5% DISCOUNT ON
CONSOLIDATED REAL ESTATE TAX IF TOTAL TAX IS PAID IN FULL ON OR BEFORE FEBRUARY
15th. FIRST PAYMENT CONSISTS OF ONE-HALF OF THE CONSOLIDATED TAX AND THE FULL
AMOUNT OF THE YEARLY INSTALLMENT OF SPECIAL ASSESSMENTS. IF FIRST PAYMENT IS NOT
PAID ON OR BEFORE MARCH 1st, USE THIS SCHEDULE:
MARCH 2nd.....3 PERCENT PENALTY
MAY 1st.....6 PERCENT PENALTY
JULY 1st.....9 PERCENT PENALTY
OCTOBER 15th....12 PERCENT PENALTY (TO JANUARY 1st)
SECOND PAYMENT CONSISTS OF THE REMAINING ONE-HALF OF THE CONSOLIDATED TAX. IF
SECOND PAYMENT IS NOT PAID ON OR BEFORE OCTOBER 15th, PENALTY IS 6% TO JANUARY 1
SIMPLE INTEREST AT 12% PER ANNUM WILL BEGIN AFTER JANUARY 1st. NDCC 57-20-01.

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

RETURN TOP PORTION WITH CHECK

PARCEL#: 16-0000-03714-000

STATEMENT#: 2,963

TAX DIST#: 1618000001

DOVER TOWNSHIP

FM ACRES: 160.00

T & F VALUE: 64,460

ASSESSED: 32,230

TAXABLE: 3,223

RATE: 326.88

1/4 13-144-61 A-160.00

CONSOLIDATED: 1,053.53

SPECIALS ETC:

FIRST HALF: 526.77

SECOND HALF: 526.76

TOTAL TAX: 1,053.53

5% DISCOUNT: 52.68

DUE IF PAID

BY FEB 15TH

1,000.85

RECEIPTS MAILED UPON REQUEST

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

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

TOTAL--	1,053.53	971.90	885.24
---------	----------	--------	--------

2011 RE TAX-RETAIN FOR YOUR RECORDS TAX DUE IF PAID BY 2/15/2012...

NAME HERE

>

4,922.48

E. 7

2011 Tax Statement

JAMES HILL TWP

MOUNTRAIL COUNTY TREASURER

Receipt # 2048

Parcel Number: 11-0013200
Taxpayer # 3930
Multi Parcel# 3930

STEPHANIE PAPPA
PO BOX 69
STANLEY, ND 58784
701-628-2935

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

Property Address

ACRES: 160.00

	2009	2010	2011	Entity	2009	2010	2011
True & Full	48,400	184,100	226,000	State	2.42	8.68	10.58
Taxable	2,420	8,670	10,572	County	272.52	616.70	668.89
				City/Twp	43.56	154.59	190.30
Net Taxable	2,420	8,670	10,572	School 2	341.32	1,114.10	1,400.37
Mill Levy	277.530	220.890	220.240	CWID			
				FIRE DISTR 4	8.88	15.00	48.21
				SOIL CONSE 1	2.93	6.07	10.05
				Consolidated Tax	1,915.14	2,328.40	

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

Specials 0.00
Special Int. 0.00
Total Tax and Specials 2,328.40
Discount 116.42
Net Tax due By Feb 15 2,211.98

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

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

2011 Tax Statement

Please Send Payment To:

MOUNTRAIL COUNTY TREASURER

PO BOX 69

STANLEY, ND 58784-0069

Parcel Number: 11-0013200

Receipt # 2048

Taxp # 3930
MP # 3930

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

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

AMOUNT PAID _____
CHECK HERE TO REQUEST RECEIPT _____

Please Indicate Address Change, if Any

GRAND FORKS COUNTY REAL ESTATE TAXES FOR 2011

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

** Duplicate Bill **

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

Statement #: 201118985

Physical Location
623 S WASHINGTON ST GRAND FORKS, ND 58201

Please change mailing address if incorrect.

TAX BREAKDOWN	
Consolidated	9,043.19
Specials	309.24
Total Due	9,352.43
Discount	452.16

Amt due by Feb 15 2012 8,900.27

Or pay the following installment payments

1st Payment due March 1st	4,830.85
2nd Payment due Oct 15th	4,521.58

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

Thank you!

GRAND FORKS COUNTY REAL ESTATE TAXES FOR 2011

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

** Duplicate Bill **

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

Statement #: 201118985

Physical Location
623 S WASHINGTON ST GRAND FORKS, ND 58201

TAX BREAKDOWN	
Consolidated	9,043.19
Specials	309.24
Total Due	9,352.43
Discount	452.16

Amt due by Feb 15 2012 8,900.27

Or pay the following installment payments

1st Payment due March 1st	4,830.85
2nd Payment due Oct 15th	4,521.58

Owner
OMEGA PROPERTIES LLC

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

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

Legal Description

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

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

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

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

See reverse side for additional information.

Check out the county web page: www.gfcounty.nd.gov

G. 2

2012 Statement of Taxes

Parcel #	Jurisdiction
01-7760-00393-000	FARGO CITY
Property Address	
4759 S HARVEST DR FARGO, ND 58104	

Statement #: 120230034

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

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

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

Thank you!

Return this portion, with remittance, made payable to:

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

2012 Statement of Taxes

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

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

Statement #: 120230034

Property Address			Tax Breakdown	
4759 S HARVEST DR FARGO, ND 58104			Consolidated	2,369.12
			Specials	824.26
			Drains	31.68
			Total Due	3,225.06
			Discount	118.46
			Discount Amt due Feb 15	3,106.60
			1st Payment due March 1	2,040.51
			2nd Payment due Oct 15	1,184.55
True and Full Value	Taxable Value	Mill Levy	Prior Year(s) Taxes Unpaid	
148,300	6,674	354.98000		
Consolidated Breakdown			Drain Breakdown	
A COUNTY	437.81		Z073 DRAIN 27MD	31.68
B STATE	6.67			
C SOIL CONSV	4.54			
C001 FARGO CITY	388.76			
PK01 PARK 01	208.56			
S006 SCHOOL #6	1,282.74			
W060 WATER 60	40.04			
			GROSS CONSOLIDATED TAX	2,869.67
			LEGISLATIVE TAX RELIEF	500.55
			NET CONSOLIDATED TAX	2,369.12
SOUTH FORTY AT OSGOOD PT LT 8 BLK 2 DESC AS FOLL: BEG AT NE COR OF LT 8 THN S 03DG54'36" E ON THE E LN OF LT 8 FOR			A DIST OF 33.91' THN S 87DG58'41" W FOR A DIST OF 133.79' TO THE W LN OF LT 8 THN N 04DG46'02" W ON W LN FOR A DIST	

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

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

REAL ESTATE

PENALTY ON 1st INSTALLMENT & SPECIALS

March 1st	3 per cent
May 1st	5 per cent
July 1st	9 per cent
October 15th	12 per cent

PENALTY ON 2nd INSTALLMENT

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

PENALTY ON 3rd INSTALLMENT

March 1st	2 per cent
April 1st	4 per cent
May 1st	6 per cent
June 1st	8 per cent

PENALTY ON 4th INSTALLMENT

March 1st	4 per cent
April 1st	6 per cent
May 1st	8 per cent

County Treasurer: 241-5611

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

2011 Real Estate Statement

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

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

WILLISTON ND 58801

Parcel #	25-158-97-00-06-010	Legal Desc	NEW HOME TWP	Taxing District	25/02/64
Statement #	2011-11808			Acres	80.2400
Owner		L1(40.14) L2(40.10)			
Mail To		SEC 6		DAV	
		T158 R97 #601538			
Parcel Values and Tax		Allocation of Taxes			Taxes Due
True & Full Value	28,120	State	1.41	Soil	2.04
Taxable Value	1,406	County	120.06	Airport	5.62
Mill levy	.27673	City/Twp	25.31	Rural Fire	9.69
Consolidated Tax	389.10	Park	1.41	Ambulance	3.25
Specials		School	215.01	County Library	5.30
Tax plus specials	389.10	Vector			
				First Payment	194.55
				Second Payment	194.55
				TOTAL	389.10
				5% Discount	19.46
				Net Tax	369.64
				Estimated Paid	(
				Net Due by 2/15	369.64

Parcel #	26-159-97-00-20-030	Legal Desc	HAZEL TWP	Taxing District	26/02/64
Statement #	2011-12073			Acres	80.0000
Owner		N2N2NW N2N2NE			
Mail To		SEC 20		DAV	
		T159 R97 #602160			
Parcel Values and Tax		Allocation of Taxes			Taxes Due
True & Full Value	10,032	State	.50	Soil	.73
Taxable Value	502	County	42.87	Airport	2.01
Mill levy	.30305	City/Twp	22.25	Rural Fire	3.46
Consolidated Tax	152.14	Park	.50	Ambulance	1.16
Specials		School	76.77	County Library	1.89
Tax plus specials	152.14	Vector			
				First Payment	76.07
				Second Payment	76.07
				TOTAL	152.14
				5% Discount	7.61
				Net Tax	144.53
				Estimated Paid	(
				Net Due by 2/15	144.53

Parcel #	26-159-97-00-31-010	Legal Desc	HAZEL TWP	Taxing District	26/91/64
Statement #	2011-12130			Acres	160.0000
Owner		SE			
Mail To		SEC 31		DAV	
		T159 R97 #601538			
Parcel Values and Tax		Allocation of Taxes			Taxes Due
True & Full Value	47,544	State	2.38	Soil	3.45
Taxable Value	2,377	County	202.97	Airport	9.51
Mill levy	.22491	City/Twp	105.35	Rural Fire	16.38
Consolidated Tax	534.62	Park	2.38	Ambulance	5.49
Specials		School	177.75	County Library	8.96
Tax plus specials	534.62	Vector			
				First Payment	267.31
				Second Payment	267.31
				TOTAL	534.62
				5% Discount	26.73
				Net Tax	507.89
				Estimated Paid	(
				Net Due by 2/15	507.89

Parcel #	26-159-97-00-32-020	Legal Desc	HAZEL TWP	Taxing District	26/91/64
Statement #	2011- 12135			Acres	160.0000
Owner		SW			
Mail To		SEC 32		DAV	
		T159 R97 #601538			
Parcel Values and Tax		Allocation of Taxes		Taxes Due	
True & Full Value	38,526	State	1.93	Soil	2.79
Taxable Value	1,926	County	164.46	Airport	7.70
Mill levy	.22491	City/Twp	85.36	Rural Fire	13.27
Consolidated Tax	433.18	Park	1.93	Ambulance	4.45
Specials		School	144.03	County Library	7.26
Tax plus specials	433.18	Vector			
				First Payment	216.59
				Second Payment	216.59
				TOTAL	433.18
				5% Discount	21.66
				Net Tax	411.52
				Estimated Paid	(
				Net Due by 2/15	411.52

Parcel #	26-159-97-00-32-040	Legal Desc	HAZEL TWP	Taxing District	26/91/64
Statement #	2011- 12137			Acres	160.0000
Owner		SE			
Mail To		SEC 32		DAV	
		T159 R97 #602160			
Parcel Values and Tax		Allocation of Taxes		Taxes Due	
True & Full Value	38,138	State	1.89	Soil	2.74
Taxable Value	1,887	County	161.13	Airport	7.55
Mill levy	.22491	City/Twp	83.63	Rural Fire	13.00
Consolidated Tax	424.41	Park	1.89	Ambulance	4.36
Specials		School	141.11	County Library	7.11
Tax plus specials	424.41	Vector			
				First Payment	212.21
				Second Payment	212.20
				TOTAL	424.41
				5% Discount	21.22
				Net Tax	403.19
				Estimated Paid	(
				Net Due by 2/15	403.19

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

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

Cut and Return with Payment

2011 Real Estate Statement

22780

Consolidated Taxes
Special Assmts.

1,933.45

Totals for All Parcels

First Payment (due Mar 1) 966.73
Second Payment (due Oct 15) 966.72
5% Discount 96.68
Net Tax 1,836.77
Estimated Paid (

TOTAL

1,933.45

Net Due by 2/15 1,836.77

97
WILLISTON ND 58801

No receipt will be mailed unless requested.

2011 Burleigh County Real Estate Tax Statement

Receipt # 1

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

BISMARCK ND 58504-7019

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

Return this portion with remittance

Check here to request receipt ☐

2011 Burleigh County Real Estate Tax Statement

Receipt # 15847

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

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

* See Important Information On Back *

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

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

IMPORTANT INFORMATION

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

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

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

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

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

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

REAL ESTATE	MOBILE HOMES
<p style="text-align: center;"><i>Penalty on 1st Installment & Specials</i></p> <p>March 2nd.....3 Percent</p> <p>May 1st.....6 Percent</p> <p>July 1st.....9 Percent</p> <p>October 15th.....12 Percent</p> <p style="text-align: center;"><i>Penalty on 2nd Installment</i></p> <p>October 16th.....6 Percent</p>	<p style="text-align: center;"><i>Penalty on 1st Installment</i></p> <p>March 1st.....2 Percent</p> <p>April 1st.....4 Percent</p> <p>May 1st.....6 Percent</p> <p>June 1st.....8 Percent</p> <p style="text-align: center;"><i>Penalty on 2nd Installment</i></p> <p>July 1st.....2 Percent</p> <p>August 1st.....4 Percent</p> <p>September 1st.....6 Percent</p> <p>October 1st.....8 Percent</p>

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

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

1/1/R: 15/144/90
CITY 14 BLK 11
294D GOLDEN VALLEY

2010 2011

ACRES 700 700
TRUE AND FULL VALUE ... 350 350
ASSESSED VALUE 35 35
TAXABLE VALUE 304040 280620
MILL LEVY 2.80620

PO BOX 39

STANTON ND 58571 0039

TAX STATEMENT

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

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

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

DETACH HERE

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

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

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

AMOUNT PAID:

ADDRESS CHANGE (over—)

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

ADDRESS CHANGE:

REAL ESTATE SECTION 57-20-01 57-26-03 N.D.C.C.

RE: All taxes become due on January 1st and delinquent on March 1st.

Penalty on 1st Installment & Specials

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

Penalty on 2nd Installment

October 16th 6%

DISCOUNT

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

K.⁷

2011 REAL ESTATE TAX STATEMENT

Pr Number: MI112510600220

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

TAX ID: 386

Legal Description
NORTHDAL FIRST ADDN
LOT 22 BLOCK 6

Property Address
2604 SKYLINE DR

2604 SKYLINE DR
MINOT ND 58703

	2009	2010	2011		2009	2010	2011
True and Full Value	145500	153200	166500				
Taxable Value	6548	6894	7493	REGIONAL FUNDS	62.14	62.39	66.24
Net Taxable Value	6548	6894	7493	WARD COUNTY FUN	444.87	431.63	447.63
Mill Levy	350.630	339.570	312.310	STATE MEDICAL	6.55	6.89	7.49
				MINOT CITY	707.97	739.93	574.49
				MINOT PARK	200.89	205.65	231.31
				MINOT SCHOOL	873.50	894.50	1,012.98

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

Consolidated Tax 2,340.99 2,340.14

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

(IF PAID IN TWO INSTALLMENTS)

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

Please return lower part with payment

2011 REAL ESTATE TAX STATEMENT

Please Send Payment To:

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

Parcel Number: MI112510600220
TAX ID: 386

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

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