

2013 HOUSE FINANCE AND TAXATION

HB 1311

2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

HB 1311
January 23, 2013
Job #17604

Conference Committee

Committee Clerk Signature

Mary Brucker

Explanation or reason for introduction of bill/resolution:

A Bill relating to providing property tax relief by increasing the share of sales, gross receipts, use, and motor vehicle excise tax collections to be deposited in the state aid distribution fund for allocation to political subdivisions.

Minutes:

Attached testimony #1.

Vice Chairman Headland: Opened hearing on HB 1311.

Representative J. Kelsh: Introduced bill. During the debate on Measure #2 we heard lots of people say that if we don't do something permanently about property tax the next time this comes up we will vote for it. We are voting against it this time because a lot of things that were said and done. The state has quite a bit of reserve. People that use property taxes are schools, counties, and cities. This bill takes one cent of sales tax and puts it in to the state aid distribution fund and 50% of that would be given to the counties and cities just like it is now instead of 40 percent. It would give the cities and counties a little more to spend than they have now. The next 50% of that sales tax would stay in the fund until the end of the year and by the fifth of October it must be distributed to the county and then it would be direct property tax relief. The projection for sales tax for the 2013-15 year is \$2.5 billion and if you take 20% of that it would be \$500 million; \$225 million every year and they can use half of that so it would be another \$320-350 million in property tax relief. This is permanent. It is property tax reform, not on a year to year basis.

Representative Drovdal: Property tax has been a continuing issue for some time now. Where do you see the controls in this bill if we use this method instead of the method we have previously tried?

Representative J. Kelsh: It gives the cities and counties a little more to spend for improvements in roads and other things that have increased in costs since the 2000s. You need to take into consideration of what it costs for normal maintenance on roads and all the damage from the wet weather we've had. This has to go to property tax relief.

Representative Klein: When you put this together did you consider at all where the sales and gross receipts, use, and motor vehicle excise tax are gathered as a distribution back to where the money came from instead of using population which is based on the old census?

Representative J. Kelsh: We've used the exact same formula that we've used before. If we would have used the federal highway distribution funds as they were we wouldn't have gotten very much. If you did it on a different basis based on population it wouldn't do what we need it to do. The less populated areas need the money too.

Representative Froseth: Is it your intention that this bill be over and above any other property tax relief bills that we will hear?

Representative J. Kelsh: This does not have any intention of replacing the school tax buy down. This is an idea that I came up with for property tax reform as well as some relief. This is an idea that could be incorporated into some other bills.

Representative Froseth: This really isn't property tax reform; this is property tax relief. I don't think we can get property tax reform unless we put some limits on the amount of increases that can be added every year. We've seen with school mill levy buy downs that money we've appropriated back to the counties or school districts is basically eaten away by an increase in valuations. The mill levies might go down but the valuations keep going up and the taxpayer doesn't really see that savings that we're sending back to the taxpayer in property tax relief.

Representative J. Kelsh: I disagree that it isn't reform because it would become law and we wouldn't be passing a bill every legislative session that gives some property tax buy down. This would be reform in that unless something drastically changes the legislature would have to act. I think if we hadn't had the 75 mill buy downs look at what your property tax would have been and nobody takes a look at that.

Vice Chairman Headland: Fifty percent of what you're proposing is going to be set aside in state aid and then it's going to have to be applied when it's distributed to the counties to property tax relief. In essence it only leaves one tenth of one penny available to the county in extra spending ability. Have you calculated what amount of money that would be statewide?

Representative J. Kelsh: About \$50 million extra.

Vice Chairman Headland: \$50 million over the whole state doesn't really provide for a whole lot of relief or reform.

Representative J. Kelsh: I agree with that. The way expenses have increased \$50 million isn't much but it still helps and that's \$50 million less in property taxes across the state plus another \$250 million automatically given to the counties to reduce property taxes.

Representative Zaiser: In light of all the income tax reduction proposals that are floating around out there do you think it is sustainable for this property tax relief reform bill to be sustainable in conjunction with those income tax cuts?

Representative J. Kelsh: The governor in his budget address said many times that everything he was proposing was sustainable. He was proposing income tax reductions

and corporate tax reductions. Maybe we as a legislature have to make up our minds which are the peoples' biggest concern and at this point I believe property taxes are the biggest concern for North Dakota. I feel it is sustainable if we do it right.

Representative Haak: I understand that the \$50 million is not that much but is it more than what is receiving now?

Representative J. Kelsh: Right now four tenths on the first cent of sales tax goes into the state aid distribution fund and that goes to the counties, cities, and a little to the townships. This would give 50% instead of four tenths. The \$50 million is just my estimate right now.

Vice Chairman Headland: Further testimony in support of 1311?

Richard Schlosser, North Dakota Farmers Union: I would like to make three points on our members' behalf. Our general policy supports a comprehensive tax policy that does not become overly reliant on property taxes and understanding what we do as farmers and ranchers probably explains that. We were also supportive of Measure 2 concept of a broad based comprehensive tax and not wanting to see a total elimination of that and affecting services to the rural areas and communities. During that campaign we were saying we need to come here to address property tax relief or reform. We think this is a mechanism and that is the first point. The second point is that it would codify this formula and make it permanent rather than a one-time appropriation or one time spending unless future legislations repeal it. The third thing is a lot of small rural counties don't have a lot of sales tax receipts but we have a large rural base that needs additional services and we see this addressing those two issues of property tax relief and additional support for infrastructure needs.

Representative Drovdal: I agree with just about everything that's been said but I'm still frustrated because this really isn't reform at all it is relief, period. A couple of things bother me about this and one is that we're sending the money back to the cities and counties which is great but then we dictate that they have to reduce the mill levies. If we send the money back they are going to reduce the mill levies unless we don't trust them so is that part of the problem that you don't trust our local political subdivisions and we have to mandate reducing taxes. Second is a problem of a balanced tax policy which is what we've all tried to work for. Taxes have gone up and costs are going up. How are we possibly reforming property taxes?

Richard Schlosser, North Dakota Farmers Union: I think that it speaks of the function of the economic necessity in the state both in terms of agriculture and energy development and it developed a lot of economic activity. For us farmers we are going to purchase the technology we need in order to generate sales and if it's new then there's a sales tax on that new equipment. Those that reside in our communities the jobless rates have declined so obviously there is more economic activity because of that economic success that has happened in North Dakota. Additional requirement of services comes with economic success and growth and that would generate more tax revenues. Do I trust them? Yes I do, I voted for them.

Representative Drovdal: I still agree with what you're saying. We're demanding services but we don't want to pay the tax. So we are shifting this over to another place of revenue. Down the road we are going to have way more services than we can afford to pay even by shifting it to someone else. What happens if that other source of revenue declines and then this would be gone and then we're faced with one heck of a bill and realizing all along our demands are actually raising that bill decoupling the expenses and the cost of paying for it? How is this reform if we're doing that?

Richard Schlosser, North Dakota Farmers Union: If I had the answer for that I could probably retire. You are in that position to try and resolve that issue.

Vice Chairman Headland: Further testimony in support of HB 1311? Any opposition to 1311?

Bill Shalhoob, Greater North Dakota Chamber: Sales tax collections in the 2009-11 were \$1.2 billion and sales tax projected in this biennium is \$2.131 billion and the amount to be projected in the next biennium is \$2.523 billion. The number on the one tenths of a percent that Representative Kelsh estimated to be \$50 million is actually \$63 million. It also means that in terms of what happened between the 2011-13 biennium that revenue source for the state increased by about 68.2%. The revenue for sales tax collections and all the distributions that go out of it are projected to increase by 18% in the next biennium. Some would say that if you get a 68% increase in your revenue source that should be okay for that revenue source. I think it is a policy decision of this legislature whether that number is appropriate, four tenths or five tenths percent. We like parts of this bill which is the part of the bill that deals with new money going into the property tax relief or reform. There is approximately \$300 million of new money over and above the governor's \$400 million if all were to go forward. We thought the proposed number on property tax relief from the governor should have been more around \$550 or \$560 million. The reason we picked that number is that it represents a decrease of about 33% of the property taxes in the state based on Measure 2 information of \$800 every year and that would lower the property tax costs on a statewide basis from about 1.5% to 1.0% of valuation. The other element of the bill we like is the straight buy down. That gets us away from the mill levy deduction formula which we think is not sustainable. We've seen the problems that it has created in relationship to valuation to mills and a buy down formula in this biennium has to be raised to \$400 to \$410 million in order to maintain the 75 mill buy down. We are in a never ending cycle; that can't be done as long as property valuations continue to increase so we have to decouple from mills and find a nice way to do it. This bill has a dollar amount specifically sent out that states you must reduce your taxes by that dollar amount in each taxing district. It's a dollar amount the legislature can work with and it will go up or down depending on our income and those kinds of things. I believe there is a complete misunderstanding of property taxes and how they work by most people in this state. We think that has a lot to do with the property tax form that is being sent out and that it doesn't have enough information on it. The legislature is not getting credit for the 75 mill buy down. People saw a decrease in 2009 for the first time but that same decrease has been there each time so now when you look at the form it states your property taxes are the same but the reality is in the city of Bismarck my property taxes on all my businesses went up one percent. I understand it is different in rural communities that don't have the commercial base. We are suggesting a re-work of the property tax form. At the state level we dictate

what has to be on that form and what it looks like to show where the property tax relief is given and what your bill would be without it and show it continuously.

Vice Chairman Headland: Isn't it true though that if this became law that it really wouldn't do anything to stop the increase in property taxes? You're setting aside dollars to buy down property taxes but it really doesn't address the needs of political subdivisions in their increases. If the citizens are demanding relief and roads to be fixed then where is the county commission to go other than taking that increase in taxable value that they are allowed today and spending it forcing property taxes up at the same time they are being bought down. I see it as a very similar system today with the mill levy reduction grants and I don't see it helping the problem and I'd like you to comment on that.

Bill Shalhoob, Greater North Dakota Chamber: When describing the concept I believe it's better than the mill levy buy down. I don't know if that's a real answer or not. I think that if we can get to better forms and information systems taxpayers can see where the increases are coming from. We have to quit talking about mills and valuation; we have to start talking in dollars. I don't spend a mill on anything and I don't spend a valuation I spend a dollar.

Representative Owens: Part of sustainability is contingency. We need to deal with the what ifs; what if the EPA shuts down fracking and if that happens what do you think is going to happen to sales tax. Now all of a sudden we suggested that this amount guaranteed in dollars going to property tax relief will be there all the time we will be in the same boat and have to be forced to add money to it to maintain it.

Bill Shalhoob, Greater North Dakota Chamber: I think in the way this formula works the amount that's going in is five tenths of one percent and that will go up or down. In the end it's one pot that we're spending. I understand the distinctions and the places money has been placed to take it off the balance sheet for some considerations.

Representative Kelsh: Your organization doesn't want to see another Measure 2 type measure in the future?

Bill Shalhoob, Greater North Dakota Chamber: No, we would not like that. We told folks that we would work in the legislature to provide adequate and meaningful property tax relief to the citizens of North Dakota.

Representative Kelsh: You find most of this bill something you could work with that could actually be molded into something that would address that issue you just stated?

Bill Shalhoob, Greater North Dakota Chamber: The buy down is what we want to get away from that floating scale; that unsustainable mill levy deduction and those problems. The governor's plan is to take 135 mills he is proposing and rolling that into the school aid distribution formula. Our concern with this is that how are we going to create the same equity issues in the school aid distribution formula that are going to cause the state to be subject to the same kind of equity lawsuits we had before.

Vice Chairman Headland: Further testimony in opposition to 1311? Any neutral testimony?

Connie Sprynczynatyk, North Dakota League of Cities: See attached testimony #1. I've heard a lot about what is happening with property taxes in the post Measure 2 aftermath. She provided history to the freshman legislators about the state aid distribution fund. In 2009 in the largest cities in North Dakota the school district levies in the 13 largest cities showed Williston decreased 80.5 mills, Dickinson 75, Minot 71, Devils Lake 78, Wahpeton 79, Grand Forks 74, Bismarck 81, Valley City 79, Mandan 76, Jamestown 75, Grafton 73, West Fargo 75, and Fargo 75. The dollar impact on a \$100,000 has gone down. (Reviewed more of the chart statistics)

Vice Chairman Headland: Although you can site where all these major cities where the dollar is down would it equate to the dollars the state has provided in relief?

Connie Sprynczynatyk: We would have to do considerable research to look at that. I will give you these charts and whether you look at it in terms of what happened in mill levies. I look at the column of the impact on a \$100,000 house because that shows you what happens in dollars. You can go back and look at the earlier charts from each year.

Vice Chairman Headland: Any other neutral testimony? I will close the hearing on HB 1311.

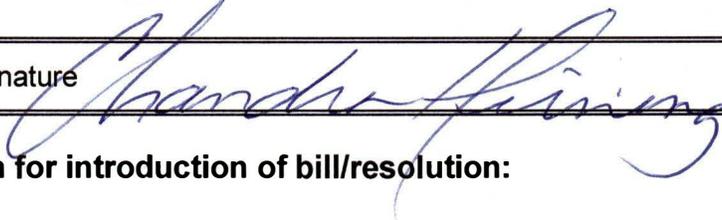
2013 HOUSE STANDING COMMITTEE MINUTES

House Finance and Taxation Committee
Fort Totten Room, State Capitol

HB 1311
February 6, 2013
Job 18436

Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A Bill relating to providing property tax relief by increasing the share of sales, gross receipts, use, and motor vehicle excise tax collections to be deposited in the state aid distribution fund for allocation to political subdivisions.

Minutes:

Chairman Belter: Provided brief review of the bill.

Vice Chairman Headland: Made a motion for a Do Not Pass.

Representative Drovdal: Seconded the motion.

Representative Kelsh: I think there was testimony from the Chamber that expressed support of the concept. It doesn't continue our property tax buy down fund to keep growing every biennium. It rises and falls with the sales tax collections. I think a number of people thought that it was probably a novel idea in that we're not on the hook for a continued growing fund every biennium for property tax relief.

Roll call vote on the motion for a Do Not Pass. Motion carried.

Yes = 11

No = 3

Absent = 0

Carrier: Representative Headland

FISCAL NOTE
Requested by Legislative Council
01/15/2013

Bill/Resolution No.: HB 1311

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			\$(364,300,000)	\$364,300,000		
Expenditures						
Appropriations						

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2011-2013 Biennium	2013-2015 Biennium	2015-2017 Biennium
Counties			
Cities			
School Districts			
Townships			

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

HB 1311 increases the amount of sales and motor vehicle excise tax that gets deposited in the state aid distribution fund (SADF).

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 1 of HB 1311 increases the amount of sales and motor vehicle excise tax collections that get deposited in the SADF from the current level of 8% to 20% of total collections. Additionally, the bill provides that 50% of the additional revenues deposited in the SADF gets allocated to cities and counties under the method that exists in current law. The other half is held in the SADF for eventual distribution to counties for property tax relief.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If enacted, HB 1311 is expected to result in a reduction in state general fund revenues of \$364.3 million and an increase in SADF revenues of \$364.3 million. Of the increase in total SADF revenues, an estimated \$182.15 million will be distributed under the existing distribution method, and \$182.15 million will be allocated to counties for property tax relief.

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

Name: Kathryn L. Strombeck

Agency: Office of Tax Commissioner

Telephone: 328-3402

Date Prepared: 01/16/2013

Date: 2-6-13
Roll Call Vote #: 1

2013 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. 1311

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. Drovdal

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) 11 No 3

Absent 0

Floor Assignment Rep. Headland

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

REPORT OF STANDING COMMITTEE

HB 1311: Finance and Taxation Committee (Rep. Belter, Chairman) recommends DO NOT PASS (11 YEAS, 3 NAYS, 0 ABSENT AND NOT VOTING). HB 1311 was placed on the Eleventh order on the calendar.

2013 TESTIMONY

HB 1311

#8
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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>MILL LEVY</u>	<u>2011</u>	<u>2012</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	56.32	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%

<u>RANK</u>			<u>2011</u>	<u>2012</u>	<u>MILL LEVY</u>	<u>2011</u>	<u>2012</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	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)

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

<u>RANK</u> <u>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2011</u> <u>CITY</u> <u>LEVY</u>	<u>2012</u> <u>CITY</u> <u>LEVY</u>	<u>MILL LEVY</u> <u>INC/(DEC)</u>	<u>2011</u> <u>TAXES</u> <u>\$100,000.00</u>	<u>2012</u> <u>TAXES</u> <u>\$100,000.00</u>	<u>\$</u> <u>INC/(DEC)</u>	<u>0.0%</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>THIS</u> <u>YEAR</u>	<u>LAST</u> <u>YEAR</u>		<u>2011</u> <u>SCHOOL</u> <u>LEVY</u>	<u>2012</u> <u>SCHOOL</u> <u>LEVY</u>	<u>MILL LEVY</u> <u>INC/(DEC)</u>	<u>2011</u> <u>TAXES</u> <u>\$100,000.00</u>	<u>2012</u> <u>TAXES</u> <u>\$100,000.00</u>	<u>\$</u> <u>INC/(DEC)</u>	<u>0.0%</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%

#1
P3

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.

#1
P.4

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

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P. 5

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

<u>RANK</u>			<u>2010</u>	<u>Est.</u>	<u>2011</u>	<u>2012</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2011</u>	<u>2012</u>	<u>MILLS</u>	<u>2011</u>	<u>2012</u>	<u>INC/(DEC)</u>
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</u>			<u>MILL LEVY</u>	<u>MILL LEVY</u>		<u>TAXES</u>	<u>TAXES</u>	
<u>YEAR</u>	<u>YEAR</u>											<u>\$100,000</u>	<u>\$100,000</u>	<u>INC/(DEC)</u>
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%

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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)

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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%

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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.

#1-9
#A.P.

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

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

RANK			2000 <u>POP.</u>	2010 <u>POP.</u>	2010 <u>VALUATION</u>	2011 <u>VALUATION</u>	<u>INC/(DEC)</u>	<u>%</u>	2010 <u>MILL LEVY</u>	2011 <u>MILL LEVY</u>	<u>MILLS INC/(DEC)</u>	2010 <u>TAXES \$100,000</u>	2011 <u>TAXES \$100,000</u>	<u>INC/(DEC)</u>
<u>THIS YEAR</u>	<u>LAST YEAR</u>													
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%

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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)

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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%

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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.

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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

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

<u>RANK</u>			<u>2000</u>	<u>EST.</u>	<u>2009</u>	<u>2010</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2009</u>	<u>2010</u>	<u>MILLS</u>	<u>2009</u>	<u>2010</u>	<u>INC/(DEC)</u>
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</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	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%

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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>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%

(Cont. on next page)

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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%

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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.

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

RANK		CITY	2000	2008 EST.	\$	PER CAPITA	STATE &		CITY		PARK		SCHOOL		TOTAL	TAX PER
THIS	LAST		POPULATION*	POPULATION*			VALUATION	VALUATION	COUNTY	TAX PER	LEVY	TAX PER	LEVY	TAX PER		
YEAR	YEAR						LEVY	CAPITA	LEVY	CAPITA	LEVY	CAPITA	LEVY	CAPITA	LEVY	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

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

<u>RANK</u>			<u>2000</u>	<u>EST.</u>	<u>2008</u>	<u>2009</u>	<u>INC/(DEC)</u>	<u>%</u>	<u>2008</u>	<u>2009</u>	<u>MILLS</u>	<u>2008</u>	<u>2009</u>	<u>INC/(DEC)</u>
<u>THIS</u>	<u>LAST</u>		<u>POP.</u>	<u>POP.</u>	<u>VALUATION</u>	<u>VALUATION</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	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	12,512	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	16,010	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	36,567	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	14,940	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	90,599	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	6,826	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	49,321	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	16,718	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	8,586	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	7,222	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	15,527	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	4,516	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%

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

RANK			2007	2008	MILL LEVY	2007	2008	\$	0.0%
THIS	LAST		STATE &	STATE &	INC/(DEC)	TAXES	TAXES	INC/(DEC)	INC/(DEC)
YEAR	YEAR		COUNTY	COUNTY		\$100,000.00	\$100,000.00		
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%

RANK			2007	2008	MILL LEVY	2007	2008	\$	0.0%
THIS	LAST		PARK	PARK	INC/(DEC)	TAXES	TAXES	INC/(DEC)	INC/(DEC)
YEAR	YEAR		LEVY	LEVY		\$100,000.00	\$100,000.00		
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)

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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>2007</u>	<u>2008</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	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>2007</u>	<u>2008</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	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%

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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

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

RANK			2000 POPULATION*	2007 EST. POPULATION*	\$ VALUATION	PER CAPITA VALUATION	STATE &	TAX PER	CITY	TAX PER	PARK	TAX PER	SCHOOL	TAX PER	TOTAL	TAX PER
THIS YEAR	LAST YEAR						COUNTY	CAPITA	LEVY	LEVY	LEVY	CAPITA	LEVY	LEVY	LEVY	LEVY
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

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

RANK			2000	2007	2007	2008	INC/(DEC)	%	2007	2008	MILLS	2007	2008	INC/(DEC)
THIS	LAST		POP.	POP.	VALUATION	VALUATION			MILL LEVY	MILL LEVY	INC/(DEC)	TAXES	TAXES	INC/(DEC)
YEAR	YEAR											\$100,000	\$100,000	
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%