

# NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Minutes of the

### ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

Wednesday, August 28, 2013  
Roughrider Room, State Capitol  
Bismarck, North Dakota

Representative Brenda Heller, Chairman, called the meeting to order at 9:00 a.m.

**Members present:** Representatives Brenda Heller, Ron Guggisberg; Senators Dwight Cook, Jessica K. Unruh; Citizen Members Katie Andersen, Dr. Jon Martinson, Scott Ouradnik, Mike Schwartz; Governor's Designee Brandi Pelham

**Members absent:** Citizen Members Don Frye, Vicki Kubat, Kenneth Yantes

**Others present:** See [Appendix A](#)

At the request of Chairman Heller, Commission Counsel reviewed the [Supplementary Rules of Operation and Procedure of the North Dakota Legislative Management](#).

After a welcome and introduction of the members of the commission, Chairman Heller called on Commission Counsel to review a background memorandum entitled [Advisory Commission on Intergovernmental Relations - Background Memorandum](#).

Senator Cook requested a review for the commission on the history of the 1991-95 local government efficiency planning grants program administered by the commission, including information on what kind of projects were funded.

Chairman Heller called on Ms. Connie Sprynczynatyk, Executive Director, North Dakota League of Cities, for comments relating to the commission's interim activities. Ms. Sprynczynatyk said the combination of Bismarck and Mandan and Burleigh and Morton Counties had one of the local government efficiency planning grants. She said the grant allowed combining political subdivisions for bidding efficiency, and the effort realized immediate benefits.

Ms. Sprynczynatyk said she hopes the commission can think through political subdivision efficiency issues and consider itself in the nature of a board of directors to develop a strategic plan for political subdivision efficiency. She said it would be useful for political subdivisions if the commission can develop clear and measurable objectives and a method to conduct a cost-benefit analysis of proposals.

Chairman Heller called on Mr. Terry Traynor, Assistant Director, North Dakota Association of Counties, for testimony ([Appendix B](#)) relating to areas of study for the commission. Mr. Traynor pointed out three areas for consideration, including county social services, North Dakota State University Extension Service agent salaries, and indigent representation. He said each issue involves state or federal mandates for which counties are ultimately responsible to fund, which drives property tax costs without county control.

Mr. Traynor reviewed a table of 2011 county property tax revenue by category. He said social services, sheriff and county corrections, and roads are by a significant margin the three dominant categories of county property tax and spending needs.

Senator Cook asked if the North Dakota Association of Counties supports state assumption of costs of social services. Mr. Traynor said counties support state assumption of costs of social services, but there are existing concerns among more rural counties about possible consolidation of social service functions and the effects on other county functions. He said an example would be if the county social services staff is called out on a child custody issue. He said law enforcement is usually on the scene first and questions of interaction arise. He said if social service functions are provided on a regional basis or through state services, these services may not be available on a 24-hour basis in some areas. He said counties have the same concerns about senior citizens programs if regionalization occurs.

Senator Cook said local control or state control issues are significant concerns. He asked how the state could make changes to increase efficiency and gain confidence of local government officials in regionalizing functions. Mr. Traynor said that is an important consideration, and it requires careful examination of questions on whether services provided through regionalization are actually cheaper or better.

Chairman Heller called on Dr. Jon Martinson, Executive Director, North Dakota School Boards Association, for any suggestions the association may have for commission study activities. Dr. Martinson said the association has no additional recommendations for commission study topics. Senator Cook asked him what position the association has on the issue of elimination of the county superintendent of schools position. He said that question is a county decision.

Ms. Andersen said the commission should obtain a review of existing law on the county superintendent of schools position. Chairman Heller said a memorandum on the county superintendent of schools position should be provided to the commission. Senator Cook said a memorandum on that issue already has been prepared at his request and could be provided to the commission.

Senator Cook said with regard to kindergarten to grade 8 school districts, every legislative session involves consideration of school district consolidation. He asked Dr. Martinson if the commission should examine that issue. Dr. Martinson said, in his opinion, the Legislative Assembly has been in that fight enough times, and the North Dakota School Boards Association is not suggesting revisiting that topic.

Senator Cook said citizens are demanding reduced property taxes and that must be balanced against demand of citizens' services.

Mr. Ouradnik said the school district in Slope County has a 29-mill levy. He said the school district probably would become less efficient in consolidation, and local circumstances must be considered in consolidation decisions.

Representative Guggisberg asked Senator Cook if he is thinking about grants or mandates to encourage consolidation. Senator Cook said that is a question for consideration. He said efficiency should be driven at the local level but if incentives can be created and properly designed, that could encourage efficiency. Representative Guggisberg said it would be useful if the commission could find out from citizens if increased costs are acceptable to avoid consolidation.

Ms. Andersen said she is aware South Dakota did a funding formula adjustment to increase funding for school consolidations on a sliding scale. She said information on those changes may provide useful background information. She said it would be useful to obtain information on how much of the cost of school districts is for staff salaries and how much growth salary increases cause in school district spending over a period of years.

Chairman Heller called on Mr. Larry Syverson, President, North Dakota Township Officers Association, for comments on commission study activities. Mr. Syverson said the North Dakota Township Officers Association supports efforts to improve efficiency of political subdivisions. He said the association has one specific issue to suggest for examination, which involves road and stream crossing standards. He said when a series of culverts along a stream exist and a culvert must be replaced in the middle of the series, the existing standards may require placing a larger culvert in the middle of the series. He said this makes no sense because the larger culvert releases a larger flow of water which will not pass through the downstream smaller culverts at the same rate, and the increased flow can result in downstream flood waters. He said the association would appreciate investigation of this issue.

Senator Unruh asked if the culvert changes would be a matter of law or administrative rules. Mr. Syverson said probably both statutory and rules provisions would have to be examined.

Ms. Andersen asked if levy authority in existing law for township road maintenance restricts township funding access more than necessary. Mr. Syverson said most townships are below the maximum levy for road maintenance, and townships have authority by vote of taxpayers to increase the levy to the amount necessary for road maintenance.

Ms. Andersen said in Stutsman County, townships are having problems due to unusual circumstances, such as too much water to be handled by existing surface drainage systems. She said townships do not appear to have enough funds to deal with unusual circumstances. Chairman Heller directed Commission Counsel to work with Ms. Andersen to develop information on the issue to illustrate the problems of Stutsman County townships.

Chairman Heller called on Mr. Ron Merritt, North Dakota Recreation and Parks Association representative and Superintendent of the Minot Park District, for comments on the association's suggestions for commission consideration. Mr. Merritt said an issue of concern to park districts is with regard to bid requirements for equipment purchases. He said the park district restriction is purchases of \$25,000 or more must be through the bid process. He said park districts would be also interested in the feasibility of joint bidding on equipment with other political subdivisions. He said savings could result from joint bidding and other options to avoid the bid process.

In response to a question from Ms. Andersen, Mr. Merritt said he would suggest the same \$50,000 purchase price for bid requirements that applies to other political subdivisions should apply for park districts.

Senator Cook asked how many cities do not have a separate park district. Mr. Merritt said he is not sure but could seek information. Senator Cook said he would be interested in the history of park districts as separate political subdivisions and whether North Dakota ever had no park districts. Mr. Merritt said he is not sure of the specifics on park district history, but the Minot Park District was established in 1911.

Mr. Schwartz said he believes North Dakota is one of only two states where the governance of parks is not a part of city government.

Ms. Andersen said there are instances, such as land acquisition and planning, where it would be useful to have park and city governance under one umbrella.

### **POLITICAL SUBDIVISION BUDGET AND PROPERTY TAX RELIEF INFORMATION ACCESS STUDY**

Chairman Heller called on Commission Counsel for presentation of a memorandum entitled [\*Political Subdivision Budget and Property Tax Relief Information - Background Memorandum\*](#). At the conclusion of the memorandum, Commission Counsel suggested for the next commission meeting the Tax Commissioner should be requested to review the prescribed form of notice and tax statement as developed pursuant to 2013 Senate Bill No. 2036, and associations representing political subdivisions be requested to provide information on their experience with whether the notice requirement for assessment increases and tax increases has been costly and if attendance at budget hearings has increased in 2013.

Mr. Ouradnik said Slope County budget hearings have not had increased attendance. He said Slope County is not looking at levy increases.

Senator Cook asked Mr. Ouradnik if Slope County was required to send out notices of property tax increases. Mr. Ouradnik said the county was not required to send notices.

Senator Cook said North Dakota is addicted to information requirements. He said much of the information required to be reported or filed is useless and not accessible. He said an effort should be made to clean up what information is required and to make it accessible to state and local officials and the public.

Chairman Heller requested information from the Tax Commissioner regarding the prescribed forms for the next meeting. Mr. Ouradnik suggested an invitation also be extended to the auditor's association.

Chairman Heller called on Ms. Pam Sharp, Director, Office of Management and Budget, for comments on the study of placing political subdivision budget information on the state budget database website. Ms. Sharp said a legislative provision enacted late during the 2013 legislative session provides the governing body of each political subdivision may submit the annual budget adopted by the governing body to the Director of the Budget. She said the law requires the Director of the Budget to include on the Office of Management and Budget (OMB) website any information submitted or an Internet link on which the annual budget of the governing body is available. She said the participation is voluntary for political subdivisions, and information obtained will not be searchable. She said political subdivision information cannot be combined with the state budget database information because the state budget database is linked to the PeopleSoft accounting and payroll system used by all state agencies and higher education. She said political subdivisions do not use the PeopleSoft system and would not be able to use the same PeopleSoft system the state uses. She said the OMB website will have a separate clicker to access information provided by political subdivisions. She said political subdivisions use differing accounting systems, which will make feasibility of a searchable database questionable.

Ms. Sharp said nothing has been received from any political subdivision. She said political subdivisions, for the most part, have not completed budget action. She said OMB is not planning an outreach effort to advise political subdivisions of the option to file information. She said OMB will put information on the website if it is furnished by political subdivisions.

Ms. Andersen asked if the name of political subdivisions would be searchable on the website to access desired information. Ms. Sharp said she is not certain yet how the information will be made accessible.

Chairman Heller called on Ms. Sprynczynatyk for comments on the assigned study of political subdivision budget and property tax relief information. She said the provision enacted relating to the OMB website access to political subdivision budget information is the third version of legislation proposed in this regard.

Ms. Sprynczynatyk said she sees information, clutter, and knowledge as the three categories to consider on what is intended to be accomplished with information-reporting requirements. She distributed to commission members copies of budget reports of several cities to illustrate the size of city budget reports. She said the budget report is readily available upon request of the city. She said the volume of information in these reports includes the kind of information she would classify as clutter.

Ms. Sprynczynatyk said the North Dakota League of Cities has for many years compiled county-by-county information on taxable valuation, mill rates, and average tax rates for political subdivisions. She said this effort is intended to eliminate the clutter of hundreds of budget reports and to provide useful information in a condensed format.

Ms. Sprynczynatyk distributed copies ([Appendix C](#)) of comparisons of the 13 largest cities' valuation, mill levy, and taxes per \$100,000 of valuation for several years, charts ([Appendix D](#)) of the 13 largest cities' expenditures and revenues, "2012 Taxable Valuation and Tax Levies in North Dakota Cities" ([Appendix E](#)), and average tax levies in North Dakota cities for the years 2008-12 ([Appendix F](#)). She said the Red Book and the *Property Tax Statistical Report* prepared by the Tax Department contain a wealth of information on tax issues. She said a wealth of information on political subdivision budgets and tax issues is currently available. She said creation of a common vision could lead us to usable and useful information. She said the existence of information currently available creates a danger that requiring additional information without a common vision will lead to more clutter.

Ms. Sprynczynatyk said with regard to attendance at budget hearings, she has no knowledge of attendance increases. She said the cost of notices versus the benefit to the public should be examined.

Senator Cook said it appears we may not be requiring compilation of the right information. Ms. Sprynczynatyk said it is necessary to define the knowledge we want to make available and how to eliminate duplication of information and reporting requirements. She said a consideration might be to compile information measuring taxes by city against \$100,000 of property value.

Representative Guggisberg asked if the League of Cities would be willing to lead an effort to get information that would be useful to the public and legislators. He said if information is made available that serves the needs for information, maybe we can avoid the need for legislation.

Senator Cook said it appears the question is if we need a central repository for political subdivision budget information. He said if the answer is yes, the question then becomes where would the information repository be and what would we want available on it.

Representative Heller said if she wanted information on the Mercer County Weed Board, she would not immediately go to the OMB website to find it. She said she would look for information at the county level before the going to the state level.

Chairman Heller called on Mr. Traynor who provided prepared testimony ([Appendix G](#)) relating to several questions relating to county budget information and use of a state database.

Mr. Traynor said among 53 counties, there is variation in the sophistication and cost of fiscal management tools. He said in general terms, larger counties have greater resources and more demand to provide information and have implemented more sophisticated and expensive software for fiscal management. He said if all counties were using similar software formatting of information, the uniformity would likely stop at the format. He said it has been decades since the state maintained a uniform chart of accounts for local government. He said county systems have evolved over time to be quite different. He said revenues from oil taxes and other special sources

may be treated in different accounting categories among counties. He said some county levies may be under a dedicated levy or within the county general fund. He said the more in-depth one examines data among counties, the less uniformity one finds and the greater the challenge in making comparisons.

Mr. Traynor reviewed information compiled in Table 2 of his testimony relating to content of county websites. He said only seven counties were identified which maintain a county-approved budget on the website. He said the number of pages of the county budget as presented on these websites ranges from 1 page to 151 pages.

Mr. Traynor said the Association of Counties has been in communication with county commissioners and county auditors about the information to be provided at county option under House Bill No. 1015. He said at the county auditors' annual meeting, those present were asked if they would be willing to submit approved budget information, and there was unanimous agreement to do so. He said the association has communicated with OMB regarding how local governments are to provide the information and the response provided by OMB has been distributed to county auditors. He said the association will follow up with county auditors in the fall after budgets are approved and urge them to transmit their information to OMB.

Mr. Traynor said in recent years, the required reporting by counties and other local governments has multiplied, and staff time and costs have increased. He said various reports require duplicative information, and the compiled data appear to be largely unused. He said county officials would be supportive of putting information on a state website if it could replace or eliminate some reporting requirements currently imposed for counties.

Chairman Heller said she hopes counties will get budget information online on the state website. She asked if it will be a major cost or work issue. Mr. Traynor said he is not certain if it is a major work or cost issue, but he expects it will not be a huge burden.

Representative Guggisberg asked if county budget information could also be made available on the Association of Counties website. Mr. Traynor said if the information is provided on the state website, the association website could provide the information through links to the state website.

Chairman Heller called on Dr. Martinson for comments on behalf of the School Boards Association relating to the study regarding school district budget information and access through the state database. He said the basic issue is what is intended to be provided. He said transparency of school district information is good, but understanding of the information raises another issue. He said school finance is extremely complicated.

Dr. Martinson said the School Boards Association in recent years was publishing a school district superintendent salary survey. He said the objective of the survey was to provide information as a basis for testimony to legislative committees. He said it became apparent the information gathered had become unreliable. He said the association ended collection of the information because the association is not willing to provide wrong information to legislative committees.

Dr. Martinson said another issue with state database provision of information is that school budget information is readily available from the school district, and the Department of Public Instruction compiles a *School Finance Facts* book that provides a wealth of information about every school district in the state. He said the School Boards Association does not believe North Dakota needs a central repository when the existing wealth of information is available to any interested party. He said an effort to provide additional reports of information would result in increased cost for school districts.

Representative Guggisberg asked how we can educate the public on school district budgets and related issues. Dr. Martinson said we all take calls and answer questions from people seeking information. He said when people want information they will call legislators, school officials, the School Boards Association, the Department of Public Instruction, or other sources until they find a good source for the information.

In response to a question from Senator Unruh, Dr. Martinson said transparency of school district budget information does not seem to be a problem.

Ms. Andersen said providing notes or explanatory materials with school district budget information would be important. She said notes or explanations to identify details on spending categories, fund sources, or other explanatory information would be useful but could be difficult and come with a cost.

Chairman Heller called on Mr. Syverson for comments on the study of township budget information and state budget database access. He said very few township officers in the state would have the technology skills and equipment to complete and submit the information required. He said some townships are moving in this direction, and the Township Officers Association could support the idea if participation by townships were voluntary.

In response to a question from Senator Cook, Mr. Syverson said there are approximately 1,320 organized townships in North Dakota, and the number of organized townships is decreasing.

Chairman Heller called on Ms. Dana Schaar, North Dakota Recreation and Parks Association, for comments on the park district budget information and state database website study. Ms. Schaar said there are 224 park districts in North Dakota. She said larger park districts post budgets on their websites. She said smaller park districts do not have websites and providing information may be more difficult.

Commission Counsel said House Bill No. 1256 as introduced was described as putting political subdivision budget information on a searchable state website. He questioned whether the proponents of the concept would find it acceptable to make political subdivision budget information available in a format that is not searchable. He said for the commission to proceed in the intended direction with this study, it may require some suggestions from the proponents of the legislation regarding their vision for what information should be included, how it should be made available, what kind of searches are intended in the database, and other issues. Chairman Heller said Commission Counsel should seek opinions from proponents on these topics.

Senator Cook said more information should be provided on whether pointless reporting is being done by political subdivisions. He said it appears, in the opinion of some political subdivision officials, reports are required by the state which are overlapping or duplicative, and some required reports already being filed are not made accessible to the public. Commission Counsel said it may be difficult to obtain information, and one possibility would be to request assistance from associations representing political subdivisions to ask members to identify reports that are required and do not serve a valid purpose.

Ms. Sprynczynatyk said the League of Cities maintains a municipal calendar that shows deadlines for various activities required of city officials. She said a review of that calendar should illustrate the kinds of information filing requirements currently imposed for cities. Chairman Heller said a review of the municipal calendar at the next meeting would be useful.

### **POLITICAL SUBDIVISION EFFICIENCY STUDY**

Chairman Heller called on Commission Counsel for presentation of a memorandum entitled [Political Subdivisions Efficiency Study - Background Memorandum](#).

Chairman Heller called on Mr. Robert R. Peterson, State Auditor, for testimony on the audit function for political subdivisions. Mr. Peterson distributed a copy of information ([Appendix H](#)) providing an overview of the political subdivision audit process, areas examined, and common problems. He reviewed this information for the commission and described an attached table showing audit frequency, general fund balance, general fund expenditures, and percentages of general fund balance of expenditures.

Mr. Peterson said political subdivisions may contract for audit services with private auditors or with the State Auditor's office. He said most political subdivisions contract with private auditing services, and those audit reports are required to be turned in to the State Auditor's office and reviewed by the State Auditor.

Chairman Heller asked for the approximate cost of an audit for a city of approximately the size of Devils Lake. Mr. Peterson said he does not have the estimated cost immediately accessible but will provide information to the commission.

Senator Cook asked if the county has authority to mandate who performs city audits.

Senator Cook asked if he understands correctly the information in the table provided that the percentage of general fund balance is measured as a percentage of annual expenditures. Mr. Peterson said that is correct. Senator Cook said if his understanding is correct, the table indicates that Pierce County has 141 percent of its general fund expenditure level on hand in carryover of general fund cash balance. Mr. Peterson said that is correct.

Senator Cook asked if there is any other place where political subdivision ending fund balances are reported. Mr. Peterson said he is not aware of any other place for that information. Senator Cook said he questions why there is no limit on the amount of funds that may be carried over by political subdivisions.

Ms. Andersen said bond rating agencies may require 25 percent or so carryover of general fund balance to obtain a satisfactory bond rating.

Mr. Peterson said there could be many reasons why political subdivisions may carry a larger balance over. He said a political subdivision may be accumulating funds for a building, road, jail project, or some other substantial expenditure.

Ms. Andersen asked if Mr. Peterson can provide ending balances for all political subdivisions. Mr. Peterson said he should be able to provide that information. Ms. Andersen said it would be most useful if the information would include any stated reasons for large ending balances.

Commission Counsel said the commission study relates to identifying inefficiency in political subdivision services and asked if the audit process ever flags inefficiencies. Mr. Peterson said an audit would very seldom flag that but may flag inappropriate expenditures.

Representative Guggisberg asked if the audit process will find instances where duplication of functions exists. Mr. Peterson said duplication of functions would not be identified in a financial audit and would be identified only if the political subdivision hires the auditor for a performance audit.

Ms. Andersen said political subdivisions may require funding assistance, and it might be useful to investigate if the state could help fund efficiency or performance audits.

Chairman Heller called on Ms. Sprynczynatyk for comments of the League of Cities regarding the political subdivision efficiency study. She said she was requested to address several questions. She said there is no blueprint for efficiency for cities. She said a blueprint of efficiency could be developed by city officials. She said she is not aware of any statutory barriers for city efficiency. She said there are no city jails, and all cities contract with the county. She said the areas that drive the greatest share of city costs are public safety and public works. She said no elected city council or commission members or mayors receive retirement or health insurance benefits for service. She said a question was posed on identifying political subdivision officials who are appointed by the city governing body. She said it would be better to ask for identification of the political subdivision officials who are appointed and who are compensated for service.

Chairman Heller called on Mr. Traynor for testimony ([Appendix I](#)) relating to several questions posed relating to county efficiency. He described tables attached to his prepared testimony showing elected and appointed officers of counties and membership of boards appointed by counties as required by state law or local ballot measure. He said county officials believe the information on officials demonstrates efforts of counties to streamline and simplify local government when possible, often in a unique manner to fit local needs. He said the table documents the use of 1,772 citizen volunteers in support of key county services.

Mr. Traynor said information is being developed on 2013 property tax levies, and the information attached to his testimony breaks down tax increases in revenue by existing and new property.

Mr. Traynor said the number of jail facilities has decreased dramatically when rulemaking authority for local jails was placed with the Department of Corrections and Rehabilitation. He said imposition of jail standards and the grading system resulted in closure of all city and many rural county jails. He said the table attached to his testimony shows the operating facilities in the state by grade and capacity.

Mr. Traynor said the commission requested information on growth of county spending and what areas drive the greatest share of county costs. He said the "big three" of county expenditures are highways, law enforcement, and social services, in that order. He said these three categories are consistently 62 to 67 percent of all county budgets. He said when federal and state funding is factored out, social services is the greatest area of county spending and the greatest source of expenditure from property tax revenues.

Mr. Traynor said the commission asked for information on county authority to levy property taxes on behalf of other entities. He said there are several appointed county boards. He said a 1907 North Dakota Supreme Court opinion stated the legislature cannot enact a law that authorizes a body not elected by the people to levy taxes. He said existing law for some of these boards appears to be inconsistent with that court statement. He said for

2012, levies of these appointed boards total 35.5 percent of property tax revenue collected by counties, and almost two-thirds of that goes to the social services board.

Mr. Traynor said he hopes the effort to develop a blueprint for efficiency can be a work in progress throughout the interim.

In response to a question from Senator Cook, Mr. Traynor said in eastern North Dakota there have been combinations created of multicounty health districts. He said there is a grant program available through the State Department of Health relating to establishing these multicounty districts. Senator Cook requested the commission be briefed on that program.

Ms. Andersen said with regard to multicounty health districts and consolidation, she wonders if cities located farther from the "home base" of the multicounty health district believe they receive less service and the cost of driving to the service location is a shift to private costs to replace the tax cost of the individual districts.

Chairman Heller called on Dr. Martinson for comments on behalf of the School Boards Association on the efficiency study. He said the School Boards Association helped create eight regional districts. He said consolidation of school districts has been a constant topic of consideration by the Legislative Assembly. He said the question relating to costs of school districts can be answered by reference to the *School Finance Facts* publication of the Department of Public Instruction. He said no benefits for retirement or health insurance are provided to school board members.

Chairman Heller called on Mr. Syverson for comments on the efficiency study on behalf of townships. He said the reports of the high number of elected officials in North Dakota are not necessarily a bad thing. He said in other states with fewer elected officials there are probably more bureaucrats to perform governmental functions.

Mr. Syverson said with regard to increased township spending, the cost of gas and diesel fuel is the largest cause of growth.

Senator Cook asked if all townships have their own assessor. Mr. Syverson said not all townships have their own assessor, but he does not have a number of townships in each category.

In response to a question from Senator Cook, Mr. Traynor said he will seek information on the number of townships that contract with the county for assessor services.

Mr. Ouradnik said he understands townships gave up their zoning authority in the 1970s. He said information should be provided on the history of why the legislation was enacted to allow a township to surrender zoning authority and whether a township may revoke the surrender of zoning authority.

Ms. Andersen said she believes motivators for townships to relinquish zoning authority may exist in the case of feedlots, crew camps, wind farms, and other issues too complex or costly to administer for the township.

Chairman Heller called on Ms. Schaar for testimony on the political subdivision efficiency study. She said park districts in North Dakota work with school districts and cities through joint powers agreements when opportunities for cooperative efforts are presented. She said with regard to cost information on the forces that drive park district spending, she will gather information and would appreciate if a format for presenting the information is made available.

Ms. Andersen requested Ms. Schaar gather the information on park district costs and break the information down in terms of cost of spending supported by user fees versus spending supported by property taxes.

## COMMISSION DISCUSSION

Chairman Heller said she anticipates the next meeting will be scheduled for mid-November.

Senator Cook requested information be provided at the next meeting regarding school board elections. He said consideration should be given to the timing of elections of school board members and votes on school district bond issues and other political subdivision elections.

Representative Guggisberg said he worked on preparation of a bill draft during the 2013 legislative session to provide for city special assessments to promote energy efficiency in private buildings. He said he would appreciate having the commission review the bill draft and discuss the concept.

Senator Cook said the article prepared by *Governing* magazine that ranked North Dakota as having by far the highest number of elected officials per capita should be examined. He asked if information can be provided on how the authors counted elected officials and what elected officials were included in the count for both North Dakota and South Dakota.

No further business appearing, Chairman Heller adjourned the meeting at 3:30 p.m.

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John Walstad  
Code Revisor

ATTACH:9