

1999 HOUSE FINANCE AND TAXATION

HB 1481

1999 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1481

House Finance and Taxation Committee

Conference Committee

Hearing Date February 2, 1999

Tape Number	Side A	Side B	Meter #
1	x		14.3
Committee Clerk Signature <i>Jamie Stein</i>			

Minutes:

REP. BELTER Opened the hearing.

REP. JOHN WARNER, DIST. 4, Introduced the bill. See written testimony.

REP. BELTER I don't see any revenue enhancement in this bill.

REP. WARNER There are several bills floating around for education funding.

REP. GROSZ How will we pay for this?

REP. WARNER It will be up to the majority party.

REP. BOB NOWATSKI, DIST. 10, Testified in support of the bill. He stated he was one of the legislators who helped sponsor the state aid distribution fund in the 1980's, where we suggested that first penny of sales tax should go back to cities and counties. The philosophy at that time, and the philosophy now is probably still the same in terms of funding local services. The central government is in a better position to collect the tax and the local government is in a better

position to know where to spend it effectively. The question came up as to where the funding should come from, I think over time, the amount of money collected from the sales tax, has increased over time, and likely will continue to increase, over a period of the next ten years, we should be gradually going back to funding that six percent of the first penny of sales tax. The legislators, over time, have found reasons to cap it at that certain level, this bill says we should uncap that over a period of time. This is an initiative that came from the commission on the future of agriculture.

ROGER JOHNSON, STATE AGRICULTURE COMMISSIONER, Testified in support of the bill. Referred to page 8 in the Commission on the Future of Agriculture brochure. Referred to Goal 5 in that brochure. He stated every place they went in the state as they did the public forums, property taxes emerged as a huge issue. This is a tax that is levied regardless whether any money is made in the business or not. The feelings are very strong regarding this.

REP. GROSZ Which tax should we increase to pay for it?

ROGER JOHNSON Described conversations which they held regarding that. He stated that if the property taxes go down, income taxes have to offset it to go up the same amount. If you think it should be income taxes, we will support that, if you think it should be sales tax, we will support that.

REP. GROSZ You are not bashful about saying you recommend to give property tax relief, but you are bashful about which taxes we should increase. You are saying income taxes?

ROGER JOHNSON I will support that, I think there is another bill in to do that.

Overwhelmingly, people wanted property taxes reduced, and were willing to support another state-wide sort of tax to offset that reduction.

REP. HERBEL Do you have any statistics of what percentage of people in North Dakota are employed but not property owners?

ROGER JOHNSON No

REP. HERBEL What percentage of people are getting a fairly easy ride, because they do not own property?

ROGER JOHNSON We did talk about this issue. It is quite clear, that one way or another, property taxes get paid by everybody. If I happen to be renting, and you happen to be the landlord that has to pay the property tax, you got to pass that on in the rent. Anytime you have a tax shift, you will have winners and losers in this deal. The sentiment that came to me from the people out in the country feel very strongly, that this heavy reliance on property tax is unfair.

MARK SITZ, NORTH DAKOTA FARMERS UNION, Testified in support of the bill. They view this legislation as trying to make things a little bit fairer on the countryside. This would be a broader base. Would like to see an income tax to offset the heavy reliance on property tax.

Maybe the state aid distribution fund should be the place where this comes from.

GENE GEHRKE, NORTH DAKOTA TOWNSHIP OFFICERS ASSN. Testified in support of the bill.

CONNIE SPRYNCYNATYK, LEAGUE OF CITIES, Testified in a neutral position. Submitted information in terms of the state aid distribution fund. Document gave information as to what each county and city receives from the state aid distribution fund. See attached copy.

With no further testimony, the hearing was closed.

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House Finance and Taxation Committee

Bill/Resolution Number Hb 1481

Hearing Date February 2, 1999

COMMITTEE ACTION 2-2-99, Tape #1, Side B, Meter #32

REP. GROSZ Made a motion for a DO NOT PASS.

REP. GRANDE Second the motion. MOTION CARRIED

9 Yes 5 No 1 Absent

REP. GROSZ Was given the floor assignment.

FISCAL NOTE

(Return original and 14 copies)

Resolution No.: HB 1481

Amendment to: _____

Requested by Legislative Council

Date of Request: 1/20/99

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts. Please provide breakdowns, if appropriate, showing salaries and wages, operating expenses, equipment, or other details to assist in the budget process. In a word processing format, add lines or space as needed or attach a supplemental sheet to adequately address the fiscal impact of the measure.

Narrative: HB 1481, if enacted, will increase the portion of sales, use and motor vehicle excise tax deposited into and allocated from the state aid distribution fund and provides that a political subdivision must reduce the property tax levy by the amount of revenue received from the state aid distribution fund. Anticipated changes to the State General Fund and the State Aid Distribution Fund as a result of the formula changes are shown below.

There is no fiscal impact to the counties, cities or school districts. The increased state aid distribution revenue is offset by a reduction in property tax revenue. School districts do not receive state aid distribution fund revenues.

2. State fiscal effect in dollar amounts:

	1997-99 Biennium		1999-2001 Biennium		2001-03 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	-\$1.556 million	+\$1.556 million	-\$8.240 million	+\$8.240 million		
Expenditures						

What, if any, is the effect of this measure on the budget for your agency or department:

- a. For rest of 1997-99 biennium: _____
(Indicate the portion of this amount included in the 1999-2001 executive budget:)
- b. For the 1999-2001 biennium: _____
(Indicate the portion of this amount included in the 1999-2001 executive budget:)
- c. For the 2001-03 biennium: _____

4. County, city, and school district fiscal effect in dollar amounts:

1997-99 Biennium			1999-2001 Biennium			2001-03 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

If additional space is needed
attach a supplemental sheet.

Signed: *Kathryn L. Strombeck*

Typed Name: Kathryn L. Strombeck

Department: Tax

Date Prepared: January 22, 1999

Phone Number: 328-3402

Please type or use black pen to complete

Date 2-2-99

Roll call vote # 1

1999 HOUSE STANDING COMMITTEE ROLL CALL VOTES
 BILL/RESOLUTION NO. HB 1481

House HOUSE FINANCE & TAX Committee

- Subcommittee on _____
 - Conference Committee
- } Identify or check where appropriate

Legislative Council Amendment Number _____

Action Taken Do Not Pass

Motion Made By Rep. Grosz Seconded By Rep. Grande

Representatives	Yes	No	Representatives	Yes	No
BELTER	✓		WINRICH		✓
RENNERFELDT	✓				
CLARK	✓				
FROELICH		✓			
GRANDE	✓				
GROSZ	✓				
HERBEL	✓				
KROEBER		✓			
MICKELSON	✓				
NICHOLAS	A				
RENNER	✓				
SCHMIDT		✓			
WARNER		✓			
WIKENHEISER	✓				

Total 9 5
 (Yes) (No)

Absent 1

Floor Assignment Rep. Grosz

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

DO NOT USE HIGHLIGHTER ON ANY FORMS

REPORT OF STANDING COMMITTEE (410)
February 2, 1999 3:09 p.m.

Module No: HR-21-1714
Carrier: Grosz
Insert LC: . Title: .

REPORT OF STANDING COMMITTEE

HB 1481: Finance and Taxation Committee (Rep. Belter, Chairman) recommends DO NOT PASS (9 YEAS, 5 NAYS, 1 ABSENT AND NOT VOTING). HB 1481 was placed on the Eleventh order on the calendar.

1999 TESTIMONY

HB 1481

Testimony on HB 1481
Rep. John Warner, 4th District
House Finance and Taxation Committee
Rep. Wes Belter, Chairman

Mr. Chairman, Members of the Committee,

This bill arose out of one of the recommendations of the Committee on the Future of Agriculture, a bipartisan group, lead by some on this committee, charged with determining a future course for agriculture in North Dakota. One of several bills coming out of this process that you will hear this session, HB 1481 would gradually raise the State Aid Distribution Fund back to six tenths of one percent of taxable sales and require dollar for dollar reductions in property taxes by those political subdivisions who received the increased revenues.

HB 1481 recognizes that we did not reach this state of affairs all at once and proposes a gradual return over the next decade to the original commitment that the legislature made to political subdivisions when it abolished the personal property tax.

Section 1 of the bill would require that political subdivisions reduce their levies by the amount that they receive under section 2.

Section 2 sets out in five incremental increases the amount of State Aid Distribution that the state will provide over the next decade. Each of the steps would be worth roughly \$6 million.

I don't need to tell you how devastating increased property taxes have been over the past decade. I suspect that all of you in this room have taxable property and need only look at your back statements to see how far we have gone. If your property is agricultural, you also know that it has done so at a time when your income from that property has plummeted.

I claim no ownership of this bill. I wish that I could because it is good legislation. It is the product of the hard work of ordinary North Dakotans who spent so much time discussing the future of agriculture since the last legislative session.

I want to thank the committee for a respectful hearing of this issue and hope that you will keep it alive so that all or part of it may become a part of a program of comprehensive tax relief that this session offers to the citizens of North Dakota.

Connie Spryncy Natyk
HB 1481

Taxable Valuations

State Aid Distribution - 1998

Mills Needed to Replace

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
ADAMS CO.	\$ 6,396,245	\$ 42,685.21	\$ 64,831.28	16.81
Bucyrus	\$ 20,164	\$ 217.82	\$ -	10.80
Haynes	\$ 16,414	\$ 414.69	\$ 218.35	38.57
Hettinger	\$ 1,347,737	\$ 19,071.12	\$ 7,448.86	19.68
Reeder	\$ 154,020	\$ 2,916.04	\$ 923.22	24.93
BARNES CO.	\$ 24,305,867	\$ 140,338.56	\$ 205,137.19	14.21
Dazey	\$ 37,990	\$ 1,371.85	\$ 156.79	40.24
Fingal	\$ 75,775	\$ 1,576.51	\$ 387.07	25.91
Kathryn	\$ 61,116	\$ 787.63	\$ 67.49	13.99
Leal	\$ 32,774	\$ 410.24	\$ 80.56	14.98
Litchville	\$ 107,980	\$ 2,208.52	\$ 784.07	27.71
Nome	\$ 20,015	\$ 894.99	\$ 113.10	50.37
Oriska	\$ 56,881	\$ 1,105.00	\$ 131.08	21.73
Pillsbury	\$ 41,875	\$ 408.03	\$ 179.51	14.03
Rogers	\$ 68,211	\$ 831.60	\$ 273.52	16.20
Sanborn	\$ 103,742	\$ 1,977.43	\$ 634.12	25.17
Sibley	\$ 44,245	\$ 488.68	\$ 246.11	16.61
Tower City**	\$ 13,551	\$ 20.56	\$ 25.01	3.36
Valley City	\$ 6,382,984	\$ 95,295.51	\$ 39,365.99	21.10
Wimbledon	\$ 244,489	\$ 3,666.39	\$ 1,481.56	21.06
BENSON CO.	\$ 11,197,873	\$ 98,947.54	\$ 99,876.83	17.76
Brinsmade	\$ 10,156	\$ 207.92	\$ 27.99	23.23
Esmond	\$ 107,826	\$ 2,202.33	\$ 553.86	25.56
Knox	\$ 24,596	\$ 480.85	\$ 76.56	22.66
Leeds	\$ 352,806	\$ 6,718.06	\$ 2,209.21	25.30
Maddock	\$ 348,425	\$ 6,705.82	\$ 2,058.04	25.15
Minnewaukan	\$ 193,652	\$ 4,594.71	\$ 1,158.47	29.71
Oberon	\$ 50,385	\$ 1,146.46	\$ 266.96	28.05
Warwick	\$ 28,808	\$ 895.77	\$ 241.17	39.47
York	\$ 47,819	\$ 429.46	\$ 228.09	13.75
BILLINGS CO.	\$ 4,513,908	\$ 14,891.35	\$ 18,821.14	7.47
Medora	\$ 486,446	\$ 1,160.27	\$ 188.16	2.77
BOTTINEAU CO.	\$ 18,371,321	\$ 108,145.25	\$ 141,979.27	13.61
Antler	\$ 29,569	\$ 830.15	\$ 172.16	33.90
Bottineau	\$ 2,319,543	\$ 32,464.20	\$ 12,115.41	19.22
Gardena	\$ 14,682	\$ 405.94	\$ 89.37	33.74
Kramer	\$ 57,154	\$ 504.95	\$ 52.07	9.75
Landa	\$ 17,706	\$ 422.93	\$ 85.17	28.70
Lansford	\$ 203,796	\$ 2,995.64	\$ 859.70	18.92
Maxbass	\$ 39,215	\$ 1,277.08	\$ 182.46	37.22
Newburg	\$ 151,945	\$ 1,410.59	\$ 847.65	14.86
Overly	\$ 31,274	\$ 247.52	\$ 97.95	11.05
Souris	\$ 44,600	\$ 875.71	\$ 505.29	30.96
Westhope	\$ 304,850	\$ 7,400.80	\$ 1,856.95	30.37
Willow City	\$ 136,007	\$ 3,281.63	\$ 908.05	30.80
BOWMAN CO.	\$ 7,622,766	\$ 36,658.03	\$ 50,371.29	11.42
Bowman	\$ 1,697,508	\$ 23,209.21	\$ 9,382.88	19.20
Gascoyne	\$ 23,832	\$ 243.47	\$ 110.83	14.87
Rhame	\$ 156,685	\$ 2,169.56	\$ 635.38	17.90
Scranton	\$ 375,634	\$ 3,939.10	\$ 1,677.42	14.95
BURKE CO.	\$ 8,138,804	\$ 40,907.91	\$ 53,559.13	11.61
Bowbells	\$ 431,677	\$ 6,078.44	\$ 1,952.08	18.60

City	Taxable Valuation	Revenue Sharing	Personal Property	Mills Needed
			Tax Replacement	To Replace
Columbus	\$ 76,303	\$ 2,534.03	\$ 635.10	41.53
Flaxton	\$ 43,610	\$ 1,379.20	\$ 342.81	39.49
Larson	\$ 9,874	\$ 274.20	\$ 38.02	31.62
Lignite	\$ 139,153	\$ 2,854.54	\$ 855.25	26.66
Portal	\$ 99,299	\$ 2,510.53	\$ 727.30	32.61
Powers Lake	\$ 233,916	\$ 4,693.18	\$ 1,002.09	24.35
BURLEIGH CO.				
BURLEIGH CO.	\$ 108,812,647	\$ 392,715.25	\$ 665,102.45	9.72
Bismarck	\$ 87,688,773	\$ 861,479.59	\$ 532,472.91	15.90
Lincoln	\$ 1,585,609	\$ 16,287.61	\$ 5,597.04	13.80
Regan	\$ 47,656	\$ 600.06	\$ 218.67	17.18
Wilton**	\$ 152,640	\$ 1,978.79	\$ 463.84	16.00
Wing	\$ 97,751	\$ 2,477.52	\$ 1,131.97	36.93
CASS CO.				
CASS CO.	\$ 211,793,044	\$ 800,395.87	\$ 1,194,984.40	9.42
Alice	\$ 43,405	\$ 702.56	\$ 158.28	19.83
Amenia	\$ 109,487	\$ 1,086.24	\$ 338.95	13.02
Argusville	\$ 243,488	\$ 1,969.62	\$ 275.31	9.22
Arthur	\$ 306,825	\$ 4,646.61	\$ 1,020.31	18.47
Ayr	\$ 33,118	\$ 253.40	\$ 99.21	10.65
Briarwood	\$ 269,655	\$ 1,660.68	\$ 793.19	9.10
Buffalo	\$ 193,144	\$ 2,970.32	\$ 1,080.53	20.97
Casselton	\$ 2,087,882	\$ 23,990.46	\$ 10,890.45	16.71
Davenport	\$ 199,324	\$ 2,553.59	\$ 438.99	15.01
Enderlin**	\$ 4,036	\$ 197.02	\$ 27.35	55.59
Fargo	\$ 146,988,032	\$ 1,185,518.13	\$ 543,121.41	11.76
Frontier	\$ 453,965	\$ 2,610.18	\$ 455.00	6.75
Gardner	\$ 91,965	\$ 1,004.21	\$ 279.97	13.96
Grandin**	\$ 268,831	\$ 2,854.56	\$ 1,209.88	15.12
Harwood	\$ 755,986	\$ 8,012.14	\$ 2,300.21	13.64
Horace	\$ 879,518	\$ 8,180.70	\$ 2,377.03	12.00
Hunter	\$ 370,399	\$ 5,059.60	\$ 2,527.99	20.48
Kindred	\$ 611,924	\$ 7,935.28	\$ 3,185.49	18.17
Leonard	\$ 177,408	\$ 3,478.90	\$ 575.45	22.85
Mapleton	\$ 667,692	\$ 8,488.16	\$ 2,336.47	16.21
North River	\$ 102,413	\$ 864.90	\$ 205.14	10.45
Oxbow	\$ 557,243	\$ 2,013.87	\$ 1,201.57	5.77
Page	\$ 215,911	\$ 3,074.63	\$ 709.63	17.53
Prairie Rose	\$ 106,362	\$ 968.20	\$ 173.32	10.73
Reile's Acres	\$ 324,924	\$ 3,045.36	\$ 1,302.98	13.38
Tower City**	\$ 202,078	\$ 2,751.36	\$ 686.89	17.01
West Fargo	\$ 19,266,816	\$ 188,021.33	\$ 74,998.92	13.65
CAVALIER CO.				
CAVALIER CO.	\$ 18,520,962	\$ 97,858.79	\$ 132,814.91	12.45
Alsen	\$ 345,665	\$ 1,586.90	\$ 720.60	6.68
Calio	\$ 101,234	\$ 566.18	\$ 247.42	8.04
Calvin	\$ 64,717	\$ 393.36	\$ 186.11	8.95
Hannah	\$ 40,031	\$ 573.20	\$ 112.96	17.14
Hove Mobile Park	\$ 840	\$ 21.20	\$ 1.99	27.61
Langdon	\$ 2,635,624	\$ 32,071.62	\$ 15,699.63	18.13
Loma	\$ 269,407	\$ 369.15	\$ 96.15	1.73
Milton	\$ 128,738	\$ 1,512.66	\$ 334.23	14.35
Munich	\$ 202,813	\$ 3,460.13	\$ 668.12	20.35
Nekoma	\$ 47,665	\$ 715.35	\$ 140.08	17.95
Osnabrock	\$ 157,205	\$ 2,433.47	\$ 499.93	18.66
Sarles**	\$ 76,225	\$ 979.76	\$ 266.38	16.35
Wales	\$ 35,035	\$ 569.55	\$ 224.75	22.67
DICKEY CO.				
DICKEY CO.	\$ 12,576,509	\$ 76,313.11	\$ 111,175.10	14.91

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
Ellendale	\$ 812,886	\$ 22,256.07	\$ 8,893.33	38.32
Forbes	\$ 32,211	\$ 847.52	\$ 227.23	33.37
Fullerton	\$ 89,940	\$ 1,202.85	\$ 467.52	18.57
Ludden	\$ 30,098	\$ 463.42	\$ 150.87	20.41
Monango	\$ 22,836	\$ 646.49	\$ 231.00	38.43
Oakes	\$ 1,654,991	\$ 23,103.98	\$ 9,462.01	19.68
DIVIDE CO.				
	\$ 8,563,550	\$ 41,022.92	\$ 61,751.82	12.00
Ambrose	\$ 23,635	\$ 522.01	\$ 123.13	27.30
Crosby	\$ 781,845	\$ 18,453.36	\$ 7,337.87	32.99
Fortuna	\$ 35,408	\$ 624.87	\$ 209.41	23.56
Noonan	\$ 73,458	\$ 2,702.95	\$ 664.98	45.85
DUNN CO.				
	\$ 10,153,906	\$ 55,174.39	\$ 63,738.84	11.71
Dodge	\$ 63,995	\$ 1,424.47	\$ 304.78	27.02
Dunn Center	\$ 73,343	\$ 1,443.43	\$ 442.02	25.71
Halliday	\$ 169,391	\$ 3,212.38	\$ 816.95	23.79
Killdeer	\$ 616,742	\$ 9,842.51	\$ 5,344.75	24.62
EDDY CO.				
	\$ 5,436,147	\$ 36,055.46	\$ 60,664.39	17.79
New Rockford	\$ 976,185	\$ 20,050.14	\$ 7,354.23	28.07
Sheyenne	\$ 135,603	\$ 3,298.35	\$ 933.38	31.21
EMMONS CO.				
	\$ 11,513,998	\$ 65,050.04	\$ 85,345.30	13.06
Braddock	\$ 22,608	\$ 618.87	\$ 224.09	37.29
Hague	\$ 38,357	\$ 1,141.47	\$ 206.29	35.14
Hazelton	\$ 146,066	\$ 2,835.14	\$ 1,240.32	27.90
Linton	\$ 1,140,216	\$ 17,095.93	\$ 6,250.32	20.48
Strasburg	\$ 407,685	\$ 6,835.51	\$ 2,436.46	22.74
FOSTER CO.				
	\$ 9,051,573	\$ 45,313.00	\$ 68,440.26	12.57
Carrington	\$ 2,364,020	\$ 33,620.21	\$ 19,248.59	22.36
Glenfield	\$ 58,701	\$ 1,358.88	\$ 425.98	30.41
Grace City	\$ 79,115	\$ 1,232.09	\$ 222.49	18.39
McHenry	\$ 27,975	\$ 981.37	\$ 378.23	48.60
GOLDEN VALLEY				
	\$ 4,716,125	\$ 25,404.95	\$ 38,386.88	13.53
Beach	\$ 879,146	\$ 16,610.91	\$ 7,174.00	27.05
Golva	\$ 60,043	\$ 1,155.02	\$ 275.71	23.83
Sentinel Butte	\$ 33,670	\$ 852.76	\$ 118.36	28.84
GRAND FORKS				
	\$ 101,068,433	\$ 479,340.86	\$ 679,104.16	11.46
Emerado	\$ 295,547	\$ 5,474.68	\$ 1,338.92	23.05
Gilby	\$ 211,195	\$ 2,618.89	\$ 193.03	13.31
Grand Forks	\$ 70,890,779	\$ 823,723.94	\$ 523,703.61	19.01
Inkster	\$ 51,555	\$ 1,036.18	\$ 202.27	24.02
Larimore	\$ 1,251,366	\$ 18,176.54	\$ 6,191.71	19.47
Manvel	\$ 466,098	\$ 3,775.96	\$ 1,023.89	10.30
Niagara	\$ 54,347	\$ 852.35	\$ 289.79	21.02
Northwood	\$ 1,079,862	\$ 14,321.02	\$ 5,103.94	17.99
Reynolds**	\$ 130,305	\$ 1,345.18	\$ 458.08	13.84
Thompson	\$ 1,274,375	\$ 11,351.28	\$ 3,380.93	11.56
GRANT CO.				
	\$ 7,464,900	\$ 53,023.93	\$ 68,509.70	16.28
Carson	\$ 233,905	\$ 4,763.91	\$ 1,300.28	25.93
Elgin	\$ 402,006	\$ 9,244.24	\$ 2,928.67	30.28
Leith	\$ 15,455	\$ 427.18	\$ 54.66	31.18
New Leipzig	\$ 197,711	\$ 3,992.86	\$ 1,240.79	26.47

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
GRIGGS CO.	\$ 7,893,985	\$ 55,019.42	\$ 70,612.04	15.91
Binford	\$ 143,107	\$ 2,645.09	\$ 747.38	23.71
Cooperstown	\$ 1,015,908	\$ 16,442.47	\$ 8,624.47	24.67
Hannaford	\$ 102,225	\$ 2,255.37	\$ 517.72	27.13
HETTINGER CO.	\$ 7,336,687	\$ 43,734.39	\$ 74,313.99	16.09
Mott	\$ 504,131	\$ 13,384.62	\$ 6,709.32	39.86
New England	\$ 346,086	\$ 8,871.49	\$ 4,892.42	39.77
Regent	\$ 153,756	\$ 4,902.45	\$ 4,508.70	61.21
KIDDER CO.	\$ 7,906,736	\$ 52,027.76	\$ 70,698.76	15.52
Dawson	\$ 47,501	\$ 860.47	\$ 228.76	22.93
Pettibone	\$ 40,966	\$ 999.91	\$ 329.33	32.45
Robinson	\$ 51,112	\$ 1,028.40	\$ 306.04	26.11
Steele	\$ 694,746	\$ 9,846.30	\$ 3,566.84	19.31
Tappen	\$ 100,127	\$ 2,666.70	\$ 569.86	32.32
Tuttle	\$ 83,593	\$ 1,861.29	\$ 700.38	30.64
LAMOURE CO.	\$ 13,662,791	\$ 79,372.59	\$ 105,497.71	13.53
Berlin	\$ 37,312	\$ 412.25	\$ 103.82	13.83
Dickey	\$ 27,923	\$ 573.52	\$ 84.22	23.56
Edgeley	\$ 654,605	\$ 9,368.60	\$ 4,441.71	21.10
Jud	\$ 57,624	\$ 989.15	\$ 279.90	22.02
Kulm	\$ 422,869	\$ 7,223.30	\$ 4,299.33	27.25
LaMoure	\$ 753,684	\$ 12,714.55	\$ 5,644.84	24.36
Marion	\$ 131,259	\$ 1,983.79	\$ 552.40	19.32
Verona	\$ 57,894	\$ 1,236.79	\$ 402.86	28.32
LOGAN CO.	\$ 6,158,022	\$ 38,111.00	\$ 56,675.38	15.39
Fredonia	\$ 47,858	\$ 820.29	\$ 458.14	26.71
Gackle	\$ 241,040	\$ 5,461.28	\$ 2,088.55	31.32
Lehr**	\$ 33,014	\$ 501.30	\$ 138.90	19.39
Napoleon	\$ 616,501	\$ 12,161.32	\$ 5,828.77	29.18
MCHENRY CO.	\$ 14,503,765	\$ 83,948.70	\$ 98,886.70	12.61
Anamoose	\$ 181,220	\$ 3,092.02	\$ 637.57	20.58
Balfour	\$ 21,025	\$ 355.74	\$ 67.46	20.13
Bantry	\$ 5,467	\$ 158.41	\$ 15.48	31.81
Bergen	\$ 11,855	\$ 163.10	\$ 36.05	16.80
Deering	\$ 51,849	\$ 1,082.60	\$ 213.30	24.99
Drake	\$ 222,230	\$ 4,144.41	\$ 1,583.24	25.77
Granville	\$ 108,902	\$ 2,768.78	\$ 650.49	31.40
Karlsruhe	\$ 61,597	\$ 1,502.38	\$ 301.10	29.28
Kief	\$ 19,549	\$ 275.96	\$ 89.51	18.70
Towner	\$ 463,017	\$ 8,190.80	\$ 3,044.87	24.27
Upham	\$ 91,928	\$ 2,285.78	\$ 551.25	30.86
Velva	\$ 690,794	\$ 12,086.66	\$ 4,010.61	23.30
Voltaire	\$ 29,125	\$ 670.01	\$ 74.99	25.58
MCINTOSH CO.	\$ 8,282,560	\$ 41,318.29	\$ 67,997.69	13.20
Ashley	\$ 802,702	\$ 12,870.87	\$ 5,490.43	22.87
Lehr**	\$ 113,294	\$ 1,688.02	\$ 673.72	20.85
Venturia	\$ 16,612	\$ 327.22	\$ 184.85	30.83
Wishek	\$ 907,462	\$ 14,769.29	\$ 6,500.40	23.44
Zeeland	\$ 107,260	\$ 2,333.93	\$ 869.09	29.86
MCKENZIE CO.	\$ 14,814,372	\$ 70,761.13	\$ 56,079.01	8.56
Alexander	\$ 138,067	\$ 2,578.95	\$ 613.95	23.13
Arnegard	\$ 59,610	\$ 1,316.35	\$ 128.08	24.23

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
Rawson	\$ 6,033	\$ 89.11	\$ -	14.77
Watford City	\$ 1,339,028	\$ 23,817.13	\$ 7,488.03	23.38
MCLEAN CO.	\$ 21,179,641	\$ 98,406.97	\$ 103,047.22	9.51
Benedict	\$ 29,261	\$ 570.83	\$ 134.74	24.11
Butte	\$ 54,877	\$ 1,277.23	\$ 263.36	28.07
Coleharbor	\$ 42,988	\$ 871.29	\$ 107.15	22.76
Garrison	\$ 1,332,894	\$ 19,050.89	\$ 341.99	14.55
Max	\$ 220,214	\$ 3,995.93	\$ 1,358.11	24.31
Mercer	\$ 44,062	\$ 1,087.21	\$ 177.93	28.71
Riverdale	\$ 262,103	\$ 3,388.88	\$ 559.00	15.06
Ruso	\$ 4,824	\$ 79.21	\$ 6.17	17.70
Turtle Lake	\$ 398,422	\$ 8,598.74	\$ 2,699.80	28.36
Underwood	\$ 644,802	\$ 12,729.62	\$ 3,181.17	24.68
Washburn	\$ 1,380,799	\$ 20,016.55	\$ 5,788.08	18.69
Wilton**	\$ 499,420	\$ 6,456.92	\$ 1,488.25	15.91
MERCER CO.	\$ 14,034,821	\$ 70,975.70	\$ 106,688.80	12.66
Beulah	\$ 2,856,035	\$ 42,483.84	\$ 12,697.48	19.32
Golden Valley	\$ 120,086	\$ 2,590.78	\$ 530.38	25.99
Hazen	\$ 2,315,734	\$ 37,804.13	\$ 12,605.80	21.77
Pick City	\$ 142,528	\$ 2,391.56	\$ 494.74	20.25
Stanton	\$ 292,640	\$ 6,677.98	\$ 2,060.26	29.86
Zap	\$ 103,090	\$ 3,214.65	\$ 630.28	37.30
MORTON CO.	\$ 42,920,141	\$ 204,336.67	\$ 361,845.55	13.19
Almont	\$ 52,882	\$ 1,275.63	\$ 331.97	30.40
Flasher	\$ 189,770	\$ 3,956.78	\$ 2,459.23	33.81
Glen Ullin	\$ 474,435	\$ 10,824.44	\$ 4,361.25	32.01
Hebron	\$ 452,609	\$ 10,950.92	\$ 4,557.93	34.27
Mandan	\$ 18,070,369	\$ 212,007.01	\$ 117,315.01	18.22
New Salem	\$ 750,343	\$ 11,330.53	\$ 4,356.93	20.91
MOUNTRAIL CO.	\$ 12,937,390	\$ 76,926.06	\$ 98,207.06	13.54
New Town	\$ 657,503	\$ 16,386.34	\$ 4,397.10	31.61
Palermo	\$ 44,551	\$ 970.63	\$ 122.92	24.55
Parshall	\$ 486,659	\$ 11,991.16	\$ 4,871.99	34.65
Plaza	\$ 118,314	\$ 2,187.17	\$ 596.50	23.53
Ross	\$ 58,939	\$ 716.91	\$ 226.05	16.00
Stanley	\$ 998,830	\$ 18,323.75	\$ 7,531.90	25.89
White Earth	\$ 35,034	\$ 758.88	\$ 67.37	23.58
NELSON CO.	\$ 10,212,621	\$ 68,880.04	\$ 106,301.94	17.15
Aneta	\$ 198,449	\$ 3,606.54	\$ 1,190.35	24.17
Lakota	\$ 532,216	\$ 11,003.00	\$ 4,767.32	29.63
McVile	\$ 320,630	\$ 6,920.88	\$ 3,120.27	31.32
Michigan	\$ 254,156	\$ 4,596.30	\$ 1,208.91	22.84
Pekin	\$ 42,718	\$ 1,080.05	\$ 178.84	29.47
Petersburg	\$ 176,795	\$ 2,587.80	\$ 828.39	19.32
Tolna	\$ 141,356	\$ 2,602.25	\$ 710.10	23.43
OLIVER CO.	\$ 4,475,398	\$ 31,637.71	\$ 36,543.51	15.23
Center	\$ 522,579	\$ 9,478.74	\$ 2,030.05	22.02
PEMBINA CO.	\$ 25,642,890	\$ 133,237.75	\$ 187,548.38	12.51
Bathgate	\$ 32,982	\$ 814.81	\$ 142.01	29.01
Canton	\$ 60,589	\$ 728.55	\$ 290.24	16.81
Cavalier	\$ 1,753,983	\$ 21,745.59	\$ 10,193.53	18.21
Crystal	\$ 207,857	\$ 2,544.87	\$ 1,034.44	17.22

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
Drayton	\$ 874,354	\$ 12,258.20	\$ 4,714.10	19.41
Hamilton	\$ 49,602	\$ 831.03	\$ 191.15	20.61
Mountain	\$ 45,960	\$ 1,415.08	\$ 153.80	34.14
Neché	\$ 276,084	\$ 4,810.71	\$ 1,177.14	21.69
Pembina	\$ 797,921	\$ 10,688.82	\$ 6,295.97	21.29
St. Thomas	\$ 379,863	\$ 5,298.76	\$ 1,395.44	17.62
Walhalla	\$ 1,294,451	\$ 16,146.52	\$ 7,609.42	18.35
PIERCE CO.	\$ 10,574,036	\$ 60,887.61	\$ 84,169.66	13.72
Balta	\$ 30,176	\$ 782.19	\$ -	25.92
Rugby	\$ 3,096,584	\$ 40,210.19	\$ 19,948.27	19.43
Wolford	\$ 23,136	\$ 613.79	\$ 146.45	32.86
RAMSEY CO.	\$ 21,779,771	\$ 125,034.75	\$ 187,178.69	14.34
Brocket	\$ 33,133	\$ 801.99	\$ 35.15	25.27
Churchs Ferry	\$ 115,851	\$ 1,363.56	\$ 315.55	14.49
Crary	\$ 69,963	\$ 1,510.69	\$ 119.61	23.30
Devils Lake	\$ 8,117,968	\$ 108,232.42	\$ 54,625.06	20.06
Edmore	\$ 201,222	\$ 4,544.70	\$ 2,270.24	33.87
Hampden	\$ 72,265	\$ 1,043.58	\$ 312.77	18.77
Lawton	\$ 33,593	\$ 763.60	\$ 293.45	31.47
Starkweather	\$ 51,860	\$ 2,069.26	\$ 267.83	45.07
RANSOM CO.	\$ 12,461,345	\$ 77,716.21	\$ 101,548.10	14.39
Elliott	\$ 22,317	\$ 379.02	\$ 101.10	21.51
Enderlin**	\$ 1,104,319	\$ 15,645.31	\$ 8,141.47	21.54
Fort Ransom	\$ 46,188	\$ 1,203.51	\$ 137.86	29.04
Lisbon	\$ 1,950,133	\$ 30,693.09	\$ 13,241.51	22.53
Sheldon	\$ 75,726	\$ 1,483.12	\$ 62.28	20.41
RENVILLE CO.	\$ 8,758,575	\$ 41,664.53	\$ 56,176.00	11.17
Glenburn	\$ 275,523	\$ 5,254.16	\$ 1,376.79	24.07
Grano	\$ 6,295	\$ 105.26	\$ 22.16	20.24
Loraine	\$ 29,664	\$ 197.16	\$ 93.48	9.80
Mohall	\$ 628,259	\$ 12,441.20	\$ 5,250.13	28.16
Sherwood	\$ 149,448	\$ 3,298.72	\$ 995.24	28.73
Tolley	\$ 46,298	\$ 857.35	\$ 108.13	20.85
RICHLAND CO.	\$ 36,409,135	\$ 214,283.92	\$ 335,388.23	15.10
Abercrombie	\$ 198,074	\$ 2,804.38	\$ 666.52	17.52
Barney	\$ 71,671	\$ 873.65	\$ 288.71	16.22
Christine	\$ 127,564	\$ 1,551.97	\$ 257.46	14.18
Colfax	\$ 113,327	\$ 960.73	\$ 338.50	11.46
Dwight	\$ 70,304	\$ 934.44	\$ 255.65	16.93
Fairmount	\$ 275,401	\$ 4,742.70	\$ 1,153.96	21.41
Great Bend	\$ 70,743	\$ 1,188.36	\$ 215.45	19.84
Hankinson	\$ 766,223	\$ 12,158.33	\$ 3,459.13	20.38
Lidgerwood	\$ 505,764	\$ 10,076.72	\$ 3,973.01	27.78
Mantador	\$ 68,481	\$ 874.98	\$ 315.24	17.38
Mooreton	\$ 211,291	\$ 2,217.14	\$ 712.69	13.87
Wahpeton	\$ 9,004,592	\$ 132,154.49	\$ 64,123.32	21.80
Walcott	\$ 123,859	\$ 1,984.89	\$ 327.08	18.67
Wyndmere	\$ 494,020	\$ 6,095.08	\$ 2,065.40	16.52
ROLETTE CO.	\$ 8,424,174	\$ 133,000.04	\$ 80,519.21	25.35
Dunseith	\$ 314,962	\$ 8,234.22	\$ 2,260.79	33.32
Mylo	\$ 21,952	\$ 225.14	\$ 180.44	18.48
Rolette	\$ 425,617	\$ 7,580.38	\$ 3,240.98	25.43
Rolla	\$ 1,386,978	\$ 19,454.91	\$ 12,591.04	23.10

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
St. John	\$ 121,572	\$ 3,941.07	\$ 588.44	37.26
SARGENT CO.	\$ 11,603,500	\$ 71,642.13	\$ 114,276.41	16.02
Cayuga	\$ 35,496	\$ 709.57	\$ 197.92	25.57
Cogswell	\$ 54,251	\$ 2,082.30	\$ 363.26	45.08
Forman	\$ 392,306	\$ 7,658.49	\$ 3,130.73	27.50
Gwinner	\$ 991,787	\$ 10,408.21	\$ 7,558.77	18.12
Havana	\$ 56,008	\$ 1,352.54	\$ 238.57	28.41
Milnor	\$ 496,869	\$ 8,058.87	\$ 3,054.67	22.37
Rutland	\$ 97,218	\$ 2,551.31	\$ 768.50	34.15
SHERIDAN CO.	\$ 5,535,237	\$ 35,631.79	\$ 46,745.92	14.88
Goodrich	\$ 118,675	\$ 2,249.71	\$ 929.95	26.79
Martin	\$ 61,047	\$ 1,309.40	\$ 217.81	25.02
McClusky	\$ 226,574	\$ 5,846.84	\$ 1,885.49	34.13
SIOUX CO.	\$ 1,988,534	\$ 42,732.49	\$ 25,363.77	34.24
Fort Yates	\$ 47,506	\$ 1,908.00	\$ 186.80	44.10
Selfridge	\$ 52,110	\$ 2,520.29	\$ 1,032.23	68.17
Solen	\$ 22,985	\$ 973.22	\$ 182.24	50.27
SLOPE CO.	\$ 4,525,612	\$ 20,135.51	\$ 23,689.07	9.68
Amidon	\$ 15,172	\$ 237.63	\$ 9.25	16.27
Marmarth	\$ 44,602	\$ 1,487.20	\$ 95.38	35.48
STARK CO.	\$ 28,085,220	\$ 146,631.90	\$ 242,083.64	13.84
Belfield	\$ 538,374	\$ 10,445.53	\$ 4,483.00	27.73
Dickinson	\$ 16,851,158	\$ 221,620.21	\$ 128,535.17	20.78
Gladstone	\$ 83,058	\$ 2,585.58	\$ 715.67	39.75
Richardton	\$ 375,593	\$ 7,351.01	\$ 3,090.95	27.80
South Heart	\$ 192,854	\$ 3,737.78	\$ 997.38	24.55
Taylor	\$ 71,037	\$ 1,767.04	\$ 371.35	30.10
STEELE CO.	\$ 9,017,992	\$ 56,748.50	\$ 77,784.66	14.92
Finley	\$ 496,247	\$ 7,884.95	\$ 4,506.60	24.97
Hope	\$ 163,575	\$ 4,777.47	\$ 2,859.40	46.69
Luverne	\$ 63,145	\$ 529.57	\$ 346.78	13.88
Sharon	\$ 69,882	\$ 1,621.00	\$ 717.38	33.46
STUTSMAN CO.	\$ 39,329,203	\$ 184,395.85	\$ 297,570.73	12.25
Buchanan	\$ 44,566	\$ 546.35	\$ 234.60	17.52
Cleveland	\$ 92,063	\$ 1,198.02	\$ 5.99	13.08
Courtenay	\$ 50,697	\$ 872.81	\$ 374.17	24.60
Jamestown	\$ 16,460,159	\$ 228,557.51	\$ 124,618.37	21.46
Kensal	\$ 134,711	\$ 2,208.63	\$ 622.88	21.02
Medina	\$ 198,811	\$ 4,518.52	\$ 1,346.95	29.50
Montpelier	\$ 24,004	\$ 850.82	\$ 131.52	40.92
Pingree	\$ 27,245	\$ 691.42	\$ 148.52	30.83
Spiritwood Lake	\$ 125,958	\$ 771.51	\$ 269.89	8.27
Streeter	\$ 88,089	\$ 2,051.72	\$ 974.31	34.35
Woodworth	\$ 83,081	\$ 1,279.76	\$ 603.46	22.67
TOWNER CO.	\$ 10,307,650	\$ 58,465.83	\$ 82,179.46	13.64
Bisbee	\$ 85,015	\$ 2,731.59	\$ 1,013.64	44.05
Cando	\$ 1,213,721	\$ 20,673.69	\$ 9,060.10	24.50
Egeland	\$ 29,592	\$ 1,112.89	\$ 183.12	43.80
Hansboro	\$ 8,116	\$ 198.02	\$ -	24.40
Maza	\$ 82,803	\$ 125.36	\$ 17.27	1.72
Perth	\$ 22,834	\$ 329.99	\$ 248.91	25.35

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
Rock Lake	\$ 83,884	\$ 2,437.50	\$ 482.32	34.81
Sarles**	\$ 3,136	\$ 37.75	\$ 14.87	16.78
TRAILL CO.	\$ 20,157,174	\$ 120,565.80	\$ 163,867.87	14.11
Buxton	\$ 310,481	\$ 4,053.36	\$ 1,239.77	17.05
Clifford	\$ 56,701	\$ 635.22	\$ 254.07	15.68
Galesburg	\$ 189,553	\$ 2,038.85	\$ 854.72	15.27
Grandin**	\$ 10,735	\$ 19.44	\$ 28.52	4.47
Hatton	\$ 691,351	\$ 11,395.49	\$ 5,719.68	24.76
Hillsboro	\$ 1,455,898	\$ 18,978.51	\$ 7,596.87	18.25
Mayville	\$ 1,529,863	\$ 26,007.67	\$ 9,376.92	23.13
Portland	\$ 646,173	\$ 7,424.30	\$ 2,604.63	15.52
Reynolds**	\$ 233,249	\$ 2,264.69	\$ 662.34	12.55
WALSH CO.	\$ 27,312,219	\$ 168,307.80	\$ 215,636.85	14.06
Adams	\$ 165,085	\$ 3,287.98	\$ 1,564.00	29.39
Ardoch	\$ 40,505	\$ 616.51	\$ 197.08	20.09
Conway	\$ 6,042	\$ 237.63	\$ -	39.33
Edinburg	\$ 215,419	\$ 3,748.57	\$ 1,465.81	24.21
Fairdale	\$ 72,489	\$ 894.70	\$ 326.19	16.84
Fordville	\$ 203,320	\$ 3,504.61	\$ 923.58	21.78
Forest River	\$ 109,651	\$ 1,762.98	\$ 430.25	20.00
Grafton	\$ 4,692,975	\$ 73,693.66	\$ 33,650.72	22.87
Hoople	\$ 289,172	\$ 3,765.31	\$ 1,070.29	16.72
Lankin	\$ 131,638	\$ 1,847.92	\$ 531.88	18.08
Minto	\$ 480,671	\$ 6,841.57	\$ 1,839.00	18.06
Park River	\$ 1,318,388	\$ 22,850.68	\$ 9,186.81	24.30
Pisek	\$ 49,474	\$ 1,386.98	\$ 212.43	32.33
WARD CO.	\$ 86,453,032	\$ 369,313.37	\$ 482,379.18	9.85
Berthold	\$ 375,230	\$ 4,558.64	\$ 1,052.21	14.95
Burlington	\$ 946,667	\$ 12,045.59	\$ 3,673.60	16.60
Carpio	\$ 178,999	\$ 2,084.95	\$ 619.14	15.11
Des Lacs	\$ 134,099	\$ 2,239.64	\$ 393.79	19.64
Donnybrook	\$ 45,509	\$ 1,166.18	\$ 272.29	31.61
Douglas	\$ 24,519	\$ 1,014.20	\$ 280.83	52.82
Kenmare	\$ 929,513	\$ 16,653.35	\$ 8,497.66	27.06
Makoti	\$ 113,888	\$ 1,597.99	\$ 516.51	18.57
Minot	\$ 56,414,119	\$ 566,070.86	\$ 380,931.87	16.79
Ryder	\$ 78,918	\$ 1,319.98	\$ 347.60	21.13
Sawyer	\$ 259,656	\$ 3,593.79	\$ 782.91	16.86
Surrey	\$ 824,981	\$ 10,234.48	\$ 3,196.93	16.28
WELLS CO.	\$ 13,863,718	\$ 78,485.82	\$ 108,392.20	13.48
Bowdon	\$ 79,610	\$ 2,246.35	\$ 605.07	35.82
Cathay	\$ 10,771	\$ 592.16	\$ 68.68	61.35
Fessenden	\$ 497,204	\$ 8,265.59	\$ 3,316.03	23.29
Hamberg	\$ 19,545	\$ 241.41	\$ 77.54	16.32
Harvey	\$ 1,813,999	\$ 28,441.24	\$ 11,945.46	22.26
Hurdsfield	\$ 45,909	\$ 1,088.59	\$ 348.02	31.29
Sykeston	\$ 62,441	\$ 1,860.71	\$ 395.94	36.14
WILLIAMS CO.	\$ 32,053,324	\$ 176,348.34	\$ 264,813.44	13.76
Alamo	\$ 39,535	\$ 818.66	\$ 340.83	29.33
Epping	\$ 46,488	\$ 818.03	\$ 324.35	24.57
Grenora	\$ 156,588	\$ 3,087.08	\$ 1,449.57	28.97
Ray	\$ 414,209	\$ 7,462.57	\$ 3,143.10	25.60
Springbrook	\$ 17,675	\$ 287.13	\$ 46.65	18.88
Tioga	\$ 866,269	\$ 16,374.00	\$ 8,026.17	28.17

City	Taxable Valuation	Revenue Sharing	Personal Property Tax Replacement	Mills Needed To Replace
Wildrose	\$ 74,367	\$ 2,257.99	\$ 806.05	41.20
Williston	\$ 12,878,698	\$ 184,176.58	\$ 95,733.03	21.73