

BurleighCoMilLevies

Mil Levies *	2017	2017	2017	2017	2018	2018	2018	2018	2019	2019	2019	2019
	Bismarck	Burleigh	Gibbs	Gibbs	Bismarck	Burleigh	Gibbs	Gibbs	Bismarck	Burleigh	Gibbs	Gibbs
Tax Dist No			32/01/BI	32/33/BI			32/01/BI	32/33/BI			32/01/BI	32/33/BI
Twp & Range			139-79	139-79			139-79	139-79			139-79	139-79
Taxable Valuation	376741455	500271690	12461982	29298	386263173	512560938	13098743	29052	394141057	524,217,89	13422155	29422
Twp. or City	57.01		18.00	18.00	56.88		18.00	18.00	58.88		18.03	18.03
Ambulance Fire District			13.00	13.00			13.00	13.00			13.00	13.00
School	103.92		103.92	55.26	103.91		103.91	73.47	107.19		107.19	73.58
Park and Library	34.31		2.18	2.18	34.23		2.20	2.20	34.22		2.08	2.08
State and County	37.66		37.66	37.66	32.66		32.66	32.66	36.30		36.30	36.30
County Weed Board			2.00	2.00			3.01	3.01			2.75	2.75
Total Mills	232.90		176.76	128.10	227.68		172.78	142.34	236.59		179.35	145.70
State Medical Center (UND)		1.00				1.00				1.00		
General Fund		29.57				24.01				26.89		
Road and Bridge		1.00				2.00				2.50		
Jail (Const & Maint)		0.50										
Job Development		0.18				0.18				0.18		
Soil Conservation		0.71				0.70				0.86		
Vet Service Off		0.62				0.69				0.68		
Sr Citizens		0.90				0.90				0.90		
Water Res Dist		1.50				1.50				1.70		
Co Agent		0.68				0.68				0.59		
Garrison Diversion Conservancy Dist		1.00				1.00				1.00		
Weed Board		2.00				3.01				2.75		
Library		2.18				2.20				2.08		
School - Bismarck (01)	103.92				69.99				70.00			
School - Menoken (33)		55.26				58.78				63.06		

* - Current Mill Levy Information is found at the link below on Burleigh County website; Auditor/Treasurer; Taxes & Levies

Current year sheet is listed as Mill Levy (document) which is a link to the PDF file.

<https://www.burleighco.com/departments/auditor/taxes-and-levies>

When Complete, Last five Years become: 2022-01-01_AppendixD-GibbsMillLevyCalculations


BurleighCoMilLevies

Mil Levies *


	2020	2020	2020	2020	2021	2021	2021	2021	2022	2022	2022	2022
	Bismarck	Burleigh	Gibbs	Gibbs	Bismarck	Burleigh	Gibbs	Gibbs	Bismarck	Burleigh	Gibbs	Gibbs
Tax Dist No			32/01/BI	32/33/BI			32/01/BI	32/33/BI			32/01/BI	32/33/BI
Twp & Range			139-79	139-79			139-79	139-79			139-79	139-79
Taxable Valuation	410774405	543951940	13967339	29461	415417808	563139379	14654792	30530				
Twp. or City	68.70		18.00	18.00	77.75		10.00	10.00			12.00	12.00
Ambulance Fire District			13.00	13.00			13.00	13.00				
School	107.19		107.19	78.44	107.19		107.19	67.63				
Park and Library	33.69		2.14	2.14	33.80		2.13	2.13				
State and County	35.36		35.36	35.36	35.40		35.40	35.40				
County Weed Board			1.75	1.75			0.73	0.73				
Total Mills	244.94		177.44	148.69	254.14		168.45	128.89				
State Medical Center (UND)		1.00				1.00						
General Fund		25.89				24.33						
Road and Bridge		2.50				3.99						
Jail (Const & Maint)						0.17						
Job Development		0.16										
Soil Conservation		0.78				1.23						
Vet Service Off		0.66				0.74						
Sr Citizens		0.90				0.90						
Water Res Dist		1.50				1.50						
Co Agent		0.97				0.54						
Garrison Diversion Conservancy Dist		1.00				1.00						
Weed Board		1.75				0.73						
Library		2.14				2.13						
School - Bismarck (01)	70.00					70.00						
School - Menoken (33)		68.92				64.04						

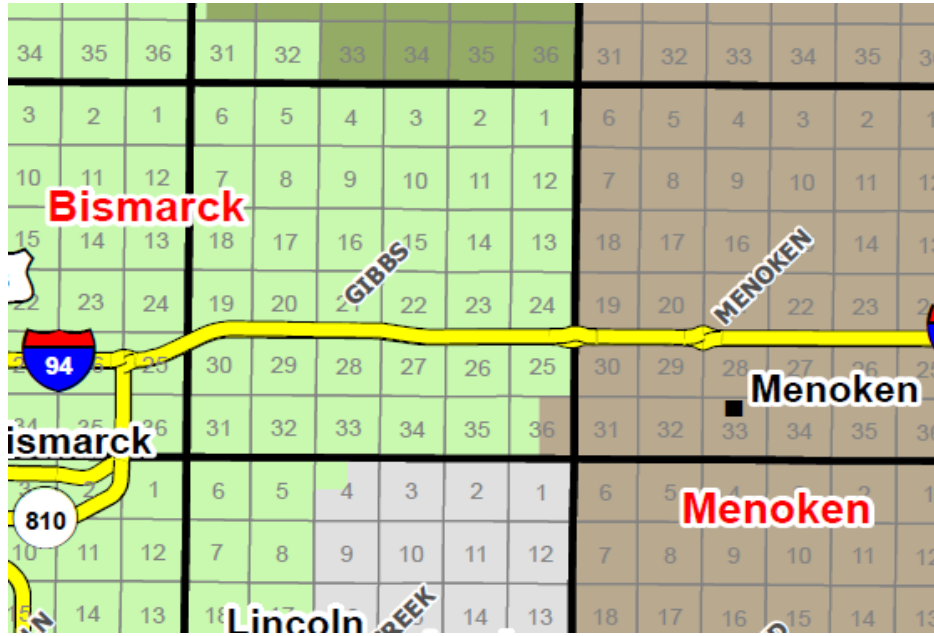
Taxing District Numbers

32/01/BI = Line 32 /; 01 = Bismarck School District
/; BI = Bismarck

 Bismarck (District 1)

32/01/BI = Line 32 /; 33 = Menoken School District
/; BI = Bismarck

 Menoken (District 33)



Everything You Wanted to Know About Property Taxes.....and then some!

By now all taxpayers in Burleigh County should have received their property tax statements. We who work in county government often hear comments that refer to this as the "county" tax bill. Take a closer look at your tax statement and you will see it contains taxes for each of the different governing bodies, each with their own tax levy. The fact is that in the City of Bismarck less than 13% of the total "county" tax bill is controlled by the County.

Some people have the impression that the County has authority over these many taxing entities on the tax statement. In fact, the County Commission has no authority over these political subdivisions. The County does, however, have the statutory responsibility to prepare, collect, and distribute the tax dollars to the respective political subdivisions including the state of ND.

A brief explanation of the tax statement may help you better understand the process. We start with value. **True and Full Value** is often called market value - or what the local (city or township) assessor determines the property is worth on the market. **Assessed Value** is 50% or 1/2 of the market value. **Taxable Value** is 9% of assessed value on residential property and 10% of assessed value on commercial and agricultural property. There often is confusion with the use of the terms market, assessed and taxable. However, state law established and requires their usage. Putting this in numbers using a \$100,000 home reveals the following:

\$100,000 True & full value (market)	\$350,000
<u>x 50%</u>	<u>x 50%</u>
\$50,000 Assessed Value	\$175,000
<u>x 9%</u>	<u>x 9%</u>
\$4,500 Taxable Value	\$15,750

The **mill levy** is the sum of the mills (tax rate) for all of the taxing entities. One mill equals .001. Multiplying

\$ 4,500 Taxable Value	\$15,750
<u>x .49094 mill rate</u>	<u>x .49094 mill rate</u>
\$ 2,209.23 Consolidated Tax	\$7,732.31

If you pay your entire tax including **special assessments** on or before February 15 of each year you will receive a 5% discount on your consolidated tax.

Special assessments are included on your tax statement. These are a type of user fee and are based upon specific improvements made for your property and include such things as street improvements, sidewalk, water\sewer lines, etc. The value (cost) of these type of improvements is normally spread over a period of years and paid in annual **installments**. These installments include payments for the **special assessments** (original cost) and **principal** on the borrowing.

As previously stated the County has the statutory responsibility to prepare, collect, and distribute the tax dollars to the respective political subdivisions. This includes the special assessments for cities. The County then disburses the funds collected monthly to each taxing entity. A review of the **General Tax Distribution** table on your tax statement will show how the tax dollars (excluding special assessments) generated from your property are distributed.

Questions regarding the Market\Assessed\Taxable value or your property should be directed to your local assessor (city or township). If you have not received a tax statement contact your County Treasurer.

How Taxes & Mill Levies are established

- Local assessor establishes value for each property (Feb 1 of each year).
- Local Board (city, township) of Equalization reviews, changes, approves local assessors valuations (April of each year).
- County Board of Equalization reviews, changes, approves local boards of equalization recommendations (June).
- State Board of Equalization reviews, changes, approves county board of equalization recommendations (August).
- Each taxing political subdivision completes and submits budget to county auditor by October 10 of each year.

- Mill Levy established. One mill = .001

Mill levy =

funds needed per budget

taxable valuation of subdivision

- Taxes of \$100,000.00 home

\$100,000 market value

x 50%

\$50,000 assessed value

x 9% residential (10% agricultural & commercial)

\$4,500 taxable value

x mill rate

TAXES

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\$4,500 taxable value

x .49094 mill rate for city of Bismarck (see levy sheet)

\$2,209.23

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MillLevyDetermination

How are mill rates determined?

The mill rate for your property is determined by who or what is taxing you. ... This **amount is divided by the value of all property in the town, which is then multiplied by 1,000**. This figure represents the tax rate or the mill rate.

or

To figure the mill levy, divide the amount of money that needs to be raised from the real estate tax by the taxable value of the land in the jurisdiction. **Then multiply the result by 1,000.**

OR

Formulas: The determination and calculation of a mill levy are separated into two components – determining the mill levy and calculating the property tax.

1. Determining the mill levy: During the budgeting process each year, a tax jurisdiction must figure out how much revenue is required to operate. From the amount, the jurisdiction will usually subtract known revenue streams, such as grants, licenses, and permits. The remainder must be raised in tax revenue.

$$\text{Mill Levy} = \frac{\text{Required Revenue} - \text{Known Revenue Streams}}{\text{Taxable Property Assessment Value}} \times 1000$$

2. Calculating property tax: After assessing the revenue required to operate, a jurisdiction will need to apply the mill rate to each individual property. Since the mill levy is constant, the more expensive the assessed property, the more a taxpayer will need to pay.

$$\text{Property Tax Due} = (\text{Assessed Property Value} - \text{Exemptions}) \times \frac{\text{Mill Levy}}{1000}$$

The process is usually done each tax year in a specific jurisdiction due to changes in required funding or economic circumstances. It is worth noting that if any property tax exemptions exist in a jurisdiction (for example, a farm dwelling in a rural area is provided partial relief), they are subtracted from the assessed value to find the taxable property amount. It is the true value that the mill levy is applied to.

or

MillLevyDetermination

Understanding Property Taxes! This is intended to help you understand property taxes in general, and the often confusing "mill" in particular. For specific questions regarding your property values or taxes, please contact your County Auditor or Tax Director. Contact information for all county officials can be found on our interactive map at www.ndaco.org/counties.

There are three "moving parts" involved in determining your property taxes:

TAX RATE (MILLS)

TAXABLE VALUES

TAXING ENTITIES (or TAXING AUTHORITIES)

We hope the following questions and answers will help you understand what these terms mean and how each one affects your property tax bill.

TAX RATE (MILLS)

Question: What is a mill? Answer: A "mill" is simply 1/1000th of anything:

1/1000th of one meter is a millimeter or 1/1000th of one gram is a milligram

Question: Why not just use percentages? Answer: Actually, a mill IS a percentage. It is one tenth of 1 percent, or .1%.

Percent means "per 100." Mills are "per 1000." Multiply X .01 to get percent. Multiply X .001 to get mill

Question: How much is a mill worth? Answer: It depends...

As stated above, a mill is 1/1000th of something. On your property tax bill, that "something" is your TAXABLE VALUE. To answer the question, "How much is a mill worth?" you simply take 1/1000 (or .001) times your taxable value. Read on for how to do that.

THE VALUE OF A MILL IS 1/1000th OF YOUR TAXABLE VALUE

TAXABLE VALUE - Taxable value is calculated by multiplying the "True and Full" value of your property times...

4.5% for residential property, 5% for agricultural and commercial property

For example, a home that is worth \$200,000.00 has a taxable value of \$9,000.

$\$200,000 \times 4.5\% = \$9,000$

Remember, the value of one mill is 1/1000th of the taxable value, so in this example, one mill for this homeowner is \$9.00.*

*You may hear county officials refer to the value of a mill in very large dollar amounts. What they are talking about is the total revenue brought into the county budget for each one mill assessed across all taxpayers in the county.

MillLevyDetermination

TAXING ENTITIES - When you pay your property tax bill, you are actually paying taxes to several different TAXING ENTITIES or AUTHORITIES. These are your various forms of local government, including your county, city, township, school board, park board and any other entity that is authorized to levy property taxes.

The example below is not intended to be typical, but demonstrates the point in round figures:

TAXING ENTITY	MILLS
School District	115
County	60
City	40
Township	10
Park District	15
Water District	5
Library Board	1
Rural Fire/Ambulance	3
UND Medical School*	1
TOTAL	250 mills

You probably wouldn't want to get a separate tax bill from each of those entities, so you get one property tax bill from your county, and the county distributes your payment to each of the other entities. These different entities are governed by different elected officials. Not everyone in the county lives in the same city (or in a city at all), nor do they all live in the same school district or park district. North Dakotans value their right to elect their representatives to the school board, county commission, city commission, etc. Citizens with concerns about funding local services should contact these local officials.

County Officials often bear the brunt of criticism when property taxes rise. It is important to know the share of mills assessed by each of the taxing entities. Some may go up and others may go down, but it is the total sum of all that determines the final assessment on your property.

PUTTING IT ALL TOGETHER - Looking at the table above, the homeowner in our example can see that his/her total tax bill is calculated as:

Number of mills (250) X Value of each mill (\$9.00) = Total Tax \$2,250.00

WHY DO TAXES RISE AND/OR FALL? - Both the value of the mill AND the number of mills can affect your tax bill. If the county assesses the same number of mills this year as they did last year, but your home's value increases by 5%, your tax bill will rise by 5% as well. In the case of growing communities, the county may assess fewer mills, but if property values are rising rapidly, it may still cause a rise in the tax bills. Conversely, in counties that are losing population, property values may be dropping, so the county may need to assess more mills to keep up with budget demands.

*The UND Medical School receives one mill from every property tax payer. This is the only property tax assessed by the state.