



Lincoln, Fort Rice, Riverview, Florence Lake, Burnt Creek, Canfield, Lyman, & Phoenix
Unorganized Townships



Burleigh County Commission Meeting Agenda

Tom Baker Meeting Room, City/County Office Building, 221 N 5th St, Bismarck

Attend in Person | Watch live on Government Access Channels 2 or 602 | Listen to Radio Access 102.5 FM |
Stream on [freetv.org](https://www.freetv.org) or [Dakota Media Access Facebook Live](https://www.facebook.com/DakotaMediaAccess) | Replay later from [freetv.org](https://www.freetv.org)

May 5, 2025

5:00 PM

Invocation and Pledge of Allegiance presented by Chaplain.

COUNTY WEED BOARD

1. Meeting called to order.
2. Roll call of members.
3. Approval of Agenda.
4. Consideration of the January 21, 2025 Weed Board minutes.
5. County Weed Officer Johnson:
 - a. Update.

COUNTY COMMISSION

1. Meeting called to order.
2. Roll call of members.
3. Approval of Agenda.
4. Consideration April 21, 2025, meeting minutes and bills.
5. Consent Agenda:
 - a. Abatements.
 - b. Special use permits.
 - c. Special event liquor permit.
 - d. Accepting Platted Right of Way.
 - e. 2nd Access Permit.
6. Chairman Bitner:
 - a. Burleigh County Parking lot transfer.
 - b. Primary Residence Credit.
 - c. Consideration of submitting a petition to the Governor to remove Auditor/Treasurer Splonskowski.
7. Discussion on preliminary resolution for the redesignation of Auditor/Treasurer.

8. PUBLIC HEARING: Petition to vacate section line.
 9. Consideration of Sanford Bond.
 10. County Planning Director Flanagan:
 - a. Amend Article 8 section 30 Data Centers.
 11. County Finance Director Jacobs:
 - a. BMDC Sales Tax Bond Escrow Agreement.
 12. County HR Director Binder:
 - a. 2024 Turnover Report.
 - b. 2026 Employee increase projections.
 - c. Leave sharing policy.
 13. Consideration of Missouri Valley Complex bids and RFP submittals.
 14. Other business.
 15. Adjourn.
- The next regularly scheduled Commission meeting will be on May 19th, 2025.

Mark Splonskowski
Burleigh County Auditor/Treasurer

COUNTY

WEED

BOARD

**BURLEIGH COUNTY WEED BOARD
MEETING MINUTES
JANUARY 21, 2025**

5:00 PM *Moment of silence in honor of former Burleigh County Sheriff Bob Harvey, prayer and Pledge of Allegiance*

Chairman Bakken called the Burleigh County Weed Board meeting to order.

A roll call of members: Commissioners Munson, Woodcox, Bitner, Schwab, and Chairman Bakken were present.

Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the agenda with an amendment to correct a misnaming of a business who had bid from FertiLawn to Green Head Spring LLC and the addition of the business names who submitted bids. All present voted "AYE". Motion carried.

Motion by Comm. Munson, 2nd by Comm. Schwab to approve the January 6th, 2025, meeting minutes with the aforementioned amendment. All members present voted, "AYE." Motion carried.

Weed Officer Johnson made a recommendation to the Board to accept and award the right of way bid to Green Head Spring LLC for the County's 2025 contract. Motion by Comm. Schwab, 2nd by Comm. Bitner to accept the bid from Green Head Spring LLC. All members present voted "AYE". Motion carried.

Meeting adjourned.

Mark Splonskowski, Auditor/Treasurer

Steve Bakken, Chairman

COUNTY COMMISSION

**BURLEIGH COUNTY COMMISSION
MEETING MINUTES
APRIL 21st, 2025**

5:00 PM *Invocation by Chaplain and Pledge of Allegiance*

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Bakken, Munson, Schwab, Woodcox, and Chairman Bitner present.

Motion by Comm. Munson, 2nd by Comm. Bakken to approve the agenda. All members present voted 'AYE'. ***Motion carried.***

Motion by Comm. Munson, 2nd by Comm. Bakken to approve the April 7th, 2025 meeting minutes as well as the approval of the bills. Comm. Schwab, Bakken, Munson, Woodcox, and Chair Bitner voted 'AYE'. ***Motion carried.***

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Talon Bitz	2024	Lot 18, Block 7, Casey's 2nd	Error in property description	\$282,800	\$264,300
Delano & Lorene Balkowitsch	2023	Lot 8, Block 1, Elk Ridge Addn	Error in property description	\$665,300	\$585,300
Delano & Lorene Balkowitsch	2024	Lot 8, Block 1, Elk Ridge Addn	Error in property description	\$698,100	\$618,100
William & Laurie Mulnix	2024	Unit 623 Ave C Townhouses, N1/3 of Lot 7 & all Lot 8, Block 10, Northern Pacific	90% Disabled Veteran	\$19,240	\$9,620
Wanda Lamontagne	2024	S2' of Lot 3 & all Lot 4, Block 9, Southwood Terrace	100% Disabled Veteran	\$295,700	\$115,700
Patricia Trottier	2023	Tract 3281 of Lot 5, Block 3, Haycreek Meadows	100% Disabled Veteran	\$251,600	\$71,600
Patricia Trottier	2024	Tract 3281 of Lot 5, Block 3, Haycreek Meadows	100% Disabled Veteran	\$258,700	\$78,700
Gary Quinlen	2024	Lot 2, Block 2, Promised Land	90% Disabled Veteran	\$254,800	\$173,800
John Jacobson	2024	W1/2 of S1/2 of E 1 acre of Aud lot 7 less S33', Block 7, Park Hill (Aud Lots)	100% Homestead Credit	\$193,800	\$64,600

Derald Horn Sr	2025	1982 Champion 48 x 24, serial # 0520028664	50% Homestead Credit	\$14,462	\$7,231
Thomas & Doris Weiss	2025	2002 Schult 60 x 27, serial # R308263AB	50% Homestead Credit	\$67,018	\$33,509
Deborah Frank	2023	Unit 13, South Aires Condo, S76' of Lot 2, all Lot 3 & N34' of Lot 4, Block 17, Wachter's 2nd	50% Homestead Credit	\$97,200	\$48,600
Darwin & Laura Lee	2023	Lot 1, Block 9, Riverview	50% Homestead Credit	\$190,800	\$95,400
Darwin & Laura Lee	2024	Lot 1, Block 9, Riverview	50% Homestead Credit	\$195,500	\$97,750
Michael & Mary Sahli	2023	Lot 35, Block 5, Eastside Heights	50% Homestead Credit	\$295,200	\$195,200
Michael & Mary Sahli	2024	Lot 35, Block 5, Eastside Heights	100% Homestead Credit	\$303,400	\$103,400
Randy & Lori Smith	2025	1992 Guerdon Americana 26 x 60, serial #41926814A	50% Disabled Veteran	\$39,780	\$19,890
Timothy & Regina Davidson	2025	2017 Friendship Showcase 28 x 56, serial #FMT410MN17-50733A1B	50% Homestead Credit	\$99,882	\$49,941
Sharon Litton	2024	Lotb 48, Block 5, Falconer Estates	100% Homestead Credit	\$723,700	\$523,700
Darlene Osborn	2023	SE1/4 35-142-78	100% Homestead Credit	\$93,600	\$0
Darlene Osborn	2024	SE1/4 35-142-78	100% Homestead Credit	\$93,600	\$0
Cynthia Landenberger	2024	Part Lot 1 S200' of N300' of Wly 200', Block 1, Johnson's 2nd	50% Homestead Credit	\$271,200	\$171,200
Jeffery & Victoria Haas	2023	Unit 4 & garage 4 (bldg 872) San Angelo Dr Condo Assoc, Lots 3-5, Block 2, Cottonwood Lake 5th	50% Homestead Credit	\$196,000	\$98,000
Betty Eggers	2023	Lot 3, Block 9, Gateway Addition	50% Homestead Credit	\$280,100	\$180,100
Betty Eggers	2024	Lot 3, Block 9, Gateway Addition	50% Homestead Credit	\$296,100	\$196,100
Rodney Poppinga	2023	Lot 3, Block 1, Lemieux	100% Homestead Credit	\$261,100	\$61,100
Rodney Poppinga	2024	Lot 3, Block 1, Lemieux	100% Homestead Credit	\$276,400	\$76,400
Dale & Judith Naben	2023	Lot 18, Block 1, Southland Addn	50% Homestead Credit	\$510,000	\$410,000

Dale & Judith Naben	2024	Lot 18, Block 1, Southland Addn	50% Homestead Credit	\$536,200	\$436,200
James Schneider; Robert & Michelle Schneider	2024	Lot 9 & N18' of Lot 10, Block 83, William's Survey	100% Homestead Credit	\$120,600	\$80,400
Hermenegilda Berg	2024	Unit 5 & garage G-5 Fox Hill Condos, Lot 1, Block 1, Replat L10 B1 North Hills 1st	100% Homestead Credit	\$89,800	\$0
Michael John Nagel	2024	Lot 2, Block 4, Marian Park 2nd	100% Homestead Credit	\$225,700	\$25,700
Pat Tidball	2024	1973 Western 14 x 68, serial # 73470118W	100% Homestead Credit	\$7,311	\$0
Margaret Wald	2024	Lot 16, Block 5, East View	100% Homestead Credit	\$210,500	\$10,500
Harlin & Marilyn Miller	2024	Beg on W line 295'S & 125'E of NW cor, E75' N95' W75' to beg, Block 6, Lincoln	100% Homestead Credit	\$229,800	\$29,800

Motion by Comm. Munson, 2nd by Comm. Bakken to approve the Talon Bitz, Delano & Lorene Balkowitsch, William & Laurie Mulnix, Wanda Lamontagne, Patricia Trottier, Gary Quinlen, John Jacobson, Derald Horn Sr, Thomas & Doris Weiss, Deborah Frank, Darwin & Laura Lee, Michael & Mary Sahli, Randy & Lori Smith, Timothy & Regina Davidson, Sharon Litton, Darlene Osborn, Cynthia Landenberger, Jeffery & Victoria Haas, Betty Eggers, Rodney Poppinga, Dale & Judith Naben, James Schneider; Robert & Michelle Schneider, Hermenegilda Berg, Michael John Nagel, Pat Tidball, Margaret Wald, Harlin & Marilyn Miller abatements and the consent agenda in its entirety. All members present voted 'AYE'. ***Motion carried.***

County Sheriff Kelly Leban presented the quarterly report on the Burleigh Morton Detention Center (BMDC). Leban discussed the population numbers for the detention center and said that the current daily population is 290. He stated in the first quarter of 2025, the BMDC has had billings of \$876,236 and comparatively the first quarter of 2024 was \$591,337 and the first quarter of 2023 was \$558,860. In 2024, the BMDC billings ended at \$2,591,063 and in 2023 approximately \$1,900,00. Leben said that the BMDC should have approximately \$3,500,000 in billings by the end of 2025. He discussed involvement with the legislature on the bill affecting the 24/7 Program and how the fees are paid being either by the participant or waived by the courts putting the costs on the County taxpayers. Leben then stated that the BMDC is on a continuous hiring cycle and that five to eight positions constantly turn over. He mentioned that there is the potential for additional bed space contracts that would require extra staff, but then that would not be hired until the contracts guaranteeing the income were signed.

County Human Resources Director Pam Binder presented information on the need and selection of a new human resources information system (HRIS), payroll, and timekeeping software. Binder discussed Infinite Visions, the current HRIS and payroll software, and how it is not meeting the needs of the County even though an update was done this year to enhance its abilities. A request for proposal was done last year for

new software and Infinite Visions, Paylocity, and ADP were the bidders. Negotiations took place with Paylocity and ADP who came in close together in price and Paylocity presented the better ending quote. Binder stated that Paylocity has all the components that are needed to benefit the County. Discussion was had. Motion by Comm. Schwab, 2nd by Comm. Munson to accept Paylocity as the new payroll, HRIS, timekeeping, and benefits administration software vendor for Burleigh County and the accept the Paylocity proposal and implementation guideline for an October 2025 start date. All members voted 'AYE'. ***Motion carried.***

County Planning Director Mitch Flanagan presented a consideration to approve a special use permit for a manufactured home to be used as office space. He stated that the manufactured home is not big enough to be legally allowed for a residence and must be used as office space only. Motion by Comm. Woodcox, 2nd by Comm. Bakken to approve the special use permit for Jason & Jenny Schatz for the placement of a manufactured home to be used as office space and the installation of a septic system as discussed. All members voted 'AYE'. ***Motion carried.***

Planning Director Flanagan presented a consideration to approve Article 8 Section 30 to allow data centers within I-Districts. This ordinance is regarding data centers using more than 50 megawatts. Discussion was had. States Attorney Julie Lawyer made some recommendations to amend the ordinance. Motion by Comm. Munson, 2nd by Comm. Bakken to table this item until the next meeting to give Lawyer time to review. All members present voted 'AYE'. ***Motion carried.***

Planning Director Flanagan presented a need to develop a zoning ordinance amendment to establish a framework for the evaluation and siting of battery energy storage system (BESS) facilities and the recommendation of a resolution of a BESS moratorium. This moratorium would allow the time to develop the zoning ordinance amendment. Motion by Comm. Bakken, 2nd by Comm. Woodcox to approve a moratorium on BESS facilities for up to a year. All members voted 'AYE'. ***Motion carried.***

Commissioner Munson noted that a discussion on a fireworks ban for the County might be needed if the current burn restrictions continues or escalates into a burn ban. States Attorney Lawyer stated the penalties for violating a burn ban is a Class B misdemeanor with a fine up to \$1,500 and/or up to thirty days in jail. She also stated that if there is a fire resulting from a burn ban violation there could be different charges and higher penalties.

Commissioner Munson presented information on the Bismarck-Burleigh Public Health Department and recommendations he has regarding it. He stated that public health is the responsibility of the County and not the City of Bismarck even though the County only pays twenty-five percent of the public health budget. Munson would like the contribution of the County increased to over fifty percent by increasing it slowly each year as to not put a huge draw on the County budget; to gain a controlling interest and more influence on the operations of the public health unit. He provided documentation on the required functions of public health per the North Dakota Century Code and other functions that are offered and how they are paid for.

Commissioner Munson presented an update to the commission on the proposed sizes of the buildings to be included in the Ag & Equestrian Center.

Chairman Bitner continued the discussion on County investments and stated that there was an investment transaction that had some complications due to a unexpected fee in the account. County Finance Director Leigh Jacobs came forward and provided an explanation of what happened and how it was corrected. Chair Bitner then asked States Attorney Julie Lawyer about the ability of transferring job duties from the Auditor's Office to the Finance Department. Lawyer stated that the process to transfer job duties would be the same as the resolution to change the Auditor/Treasurer to an appointed position. He stated that this be a part of further discussion.

Chairman Bitner continued the discussion regarding the Auditor/Treasurer and noted that the Commission can alter the position through modifying the preliminary resolution. He said that the board should make a motion to direct the States Attorney to start the process in removing the Auditor/Treasurer from office and then make modifications to the preliminary resolution to remove the investment decisions from the Auditor. Chair Bitner stated those investment decisions should be temporarily placed on the Finance Department until a qualified Treasurer is appointed. He said once these changes are made then the salary of the elected Auditor should be adjusted to reflect the changes in duties. Chair Bitner said that the documentation he had on the Auditor/Treasurer along with a rollup of the public hearing, rollup of the online forum, the NDCC Auditor and Treasurer duties, and more were analyzed by the committee and they agreed with the options presented at the April 7th, 2025 commission meeting being to redesignate the Auditor/Treasurer to appointed by resolution or separating the positions of Auditor and Treasurer into two or more elected or appointed positions by resolution. States Attorney Julie Lawyer discussed the findings and opinions of the committee. She also stated that the committee had discussed putting all the documents on the County website for the public to view. Chair Bitner recommended the Commission move forward with petitioning the Governor's Office for removal of the current Auditor/Treasurer and Comm. Woodcox agreed. Motion by Comm. Woodcox, 2nd by Comm. Munson to proceed with the process of removal of the current Auditor/Treasurer. Lawyer presented the process of petitioning the Governor for the removal of the Auditor/Treasurer from office. Revised motion by Comm. Woodcox, 2nd by Comm. Munson to table the discussion on petitioning the Governor for the removal of the Auditor/Treasurer. Commissioners Woodcox, Schwab, Bakken, and Munson voted 'AYE'. Chairman Bitner voted 'NAY'. **Motion carried.** Motion by Comm. Woodcox, 2nd by Comm. Munson to proceed with having States Attorney Lawyer draft up the resolution to split the positions of Auditor and Treasurer. All members present voted 'AYE'. **Motion carried.**

In other business, Comm. Schwab stated that there has been excessive garbage in the ditches. States Attorney Julie Lawyer listed the penalties of littering as \$200 for up to a square foot of refuse and if the dumped items are over a square foot then it's a Class B misdemeanor. She also stated that the penalties can't be heightened because they can't exceed what the state has set. Comm. Schwab said that he had drafted a letter to find out why Ducks Unlimited can tell the County if they can build a road. Chair Bitner mentioned other points that should be included in the letter regarding wetland mitigation. County Engineer Marcus Hall came up and spoke on the topic and said once the draft letter is complete it will be brought to the Chairman to sign. Discussion was had. The consensus amongst the commission was to update the letter Comm. Schwab drafted with the amendments that Chair Bitner recommended and sending the letter to the State Senators and Representative. Comm. Schwab stated that the Highway Department was instructed by Apple Creek Township to put up road restriction signs in Lincoln whom he says is targeting a specific

company. States Attorney Lawyer stated that there is no effective law for Apple Creek Township to require that signs be put up. Engineer Hall spoke on the topic. Discussion was had. Chair Bitner stated that more discussion would be had once the States Attorney is able to do more research on the topic.

Meeting Adjourned

Mark Splonskowski,
County Auditor/Treasurer

Brian Bitner,
Chairman

The following list of abatements and settlement of taxes is forwarded for action to the Burleigh County Commission:

Abate #	Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
25-308	Robert Berger	2024	Lot 14, Block 14, Casey's 3rd	Error in property description	\$234,300	\$220,300
25-309	Sarah Nicole Hsu	2024	Lots 11-12 & E85' of Lot 13, Block 24, Fisher	90% Disabled Veteran	\$123,700	\$87,700
25-340	Judith Idol	2024	Lot 9, Block 1, Southland Addn	100% Homestead Credit	\$364,100	\$164,100
25-341	Michael & Bonnie Aide	2023	Lot 10, Block 1, South Meadows Addn 1st Replat	50% Homestead Credit	\$291,400	\$191,400
25-342	Michael & Bonnie Aide	2024	Lot 10, Block 1, South Meadows Addn 1st Replat	50% Homestead Credit	\$304,500	\$204,500
25-343	Wayne & Mary Jane Jensen	2023	2006 Champion 56 X 32, vin # 0506D7209193AB	100% Homestead Credit	\$99,008	\$0
25-344	Frances Moch	2025	1993 Schult 16 x 76, serial # M261473	100% Homestead Credit	\$29,087	\$0
25-345	David Vanderkinter	2025	1963 Marshfield 64 x 12	100% Disabled Veteran	\$6,128	\$0
25-346	Curtis & Nannette Johnson	2023	Lots 1-2, Block 10, McKenzie's	50% Homestead Credit	\$210,600	\$110,600
25-347	Curtis & Nannette Johnson	2024	Lots 1-2, Block 10, McKenzie's	50% Homestead Credit	\$221,600	\$121,600
25-348	Cynthia Russell	2024	N3' of Lot 23 & all Lot 24, Block 8, Marian Park 1st	100% Homestead Credit	\$232,100	\$132,100
25-349	Charles Russell	2024	Lot 35, Block 23, Southwood Terrace 2nd Rep	100% Homestead Credit	\$269,800	\$169,800
25-350	Connie Heer	2024	Lot 2B of Lot 2, Block 2, Kilber North Addition	50% Homestead Credit	\$209,200	\$109,200



LOCAL PERMIT OR RESTRICTED EVENT PERMIT

NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
SFN 17926 (11-2023)

25-003

Permit Number

Permit Type (check one)

☒ Local Permit ☐ Restricted Event Permit*

Games Authorized

☐ Raffle by a Political or Legislative District Party

☒ Bingo ☒ Raffle ☐ Raffle Board ☐ Calendar Raffle ☐ Sports Pool ☐ Poker* ☐ Twenty-One* ☐ Paddlewheels*

*See Instruction 2 (f) on Page 2. Poker, Twenty-One, and Paddlewheels may be conducted Only with a Restricted Event Permit. Only one permit per year.

LOCAL PERMIT RAFFLES MAY NOT BE CONDUCTED ONLINE AND CREDIT CARDS MAY NOT BE USED FOR WAGERS

ORGANIZATION INFO

Name of Organization or Group Church of St. Hildegard		Dates Authorized (Read Instruction 2) 09/07/2025	
Organization or Group Contact Person Msgr. Gene Lindemann	E-mail [REDACTED]	Telephone Number [REDACTED]	
Mailing Address 17200 Highway 10	City Menoken	State ND	ZIP Code 58558

SITE INFO

Site Name Church of St. Hildegard		County Burleigh	
Site Address 17200 Highway 10	City Menoken	State ND	ZIP Code 58558
If the city or county is placing restrictions on the permit, please explain			
Provide the exact date(s) & frequency of each event & type (Ex. Bingo every Friday 10/1-12/31, Raffle - 10/30, 11/30, 12/31, etc.) Bingo & the Raffle drawing will both take place on Sunday, September 7, 2025 at the Church of St. Hildegard.			

Permits must be issued prior to the 1st event date.

Local governing bodies please see the instructions on the backside of this form on how to complete the permit. Be certain to provide the organization or group with the "Information Required to be Preprinted on a Standard Raffle Ticket" found on the backside of this forms if a raffle is being conducted. If a "Restricted Event Permit" is being issued, either provide organization or group with SFN 52880 "Report on a Restricted Event Permit" or make them aware that the report must be filed with the city or county and the Office of Attorney General within 30 days after the event. Before approving a site location, ensure compliance with the gaming law below

Before approving a local permit or restricted event permit the local governing body should review North Dakota Century Code 53-06.1-03(3)(a) which states:

3. A licensed organization or organization that has a permit shall conduct games as follows:
- Only one licensed organization or organization that has a permit may conduct games at an authorized site on a day, except that a raffle may be conducted for a special occasion by another licensed organization or organization that has a permit when one of these conditions is met:
 - (1) When the area for the raffle is physically separated from the area where games are conducted by the regular organization.
 - (2) Upon request of the regular organization and with the approval of the alcoholic beverage establishment, the regular organization's license or permit is suspended for that specific time of day by the Attorney General.

Local governing bodies should also review North Dakota Administrative Code 99-01.3-01-05 (Permits) for the administrative rules governing permits. These rules may be viewed on the North Dakota Attorney General's website at <https://attorneygeneral.nd.gov/licensing-and-gaming/gaming/gaming-laws-rules-and-publications>

CITY OR COUNTY CONTACT PERSON

Printed Name of City or County Official Mark Splonskowski	Title of City or County Official Burleigh County Auditor/Treasurer	Telephone Number 701-222-6718	E-mail Address
Signature of City or County Official		Date	Issuing Governing Body <input type="checkbox"/> City <input type="checkbox"/> County

City or County must submit a copy of the permit above to the Office of Attorney General within 14 days of issuance.



APPLICATION FOR A LOCAL PERMIT OR RESTRICTED EVENT PERMIT
NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
SFN 9338 (4-2023)

Applying for (check one)

☒ Local Permit ☐ Restricted Event Permit*

Games to be conducted ☐ Raffle by a Political or Legislative District Party

☒ Bingo ☒ Raffle ☐ Raffle Board ☐ Calendar Raffle ☐ Sports Pool ☐ Poker* ☐ Twenty-One* ☐ Paddlewheels*

*See Instruction 2 (f) on Page 2. Poker, Twenty-One, and Paddlewheels may be conducted Only with a Restricted Event Permit. Only one permit per year.

LOCAL PERMIT RAFFLES MAY NOT BE CONDUCTED ONLINE AND CREDIT CARDS MAY NOT BE USED FOR WAGERS

ORGANIZATION INFO

Name of Organization or Group Church of St. Hildegard		Dates of Activity (Does not include dates for the sales of tickets) 09/07/2025	
Organization or Group Contact Person Msgr. Gene Lindemann	E-mail [REDACTED]	Telephone Number [REDACTED]	
Business Address 17200 Highway 10	City Menoken	State ND	ZIP Code 58558
Mailing Address (if different)	City	State	ZIP Code

SITE INFO

Site Name Church of St. Hildegard		County Burleigh	
Site Physical Address 17200 Highway 10	City Menoken	State ND	ZIP Code 58558
Provide the exact date(s) & frequency of each event & type (Ex. Bingo every Friday 10/1-12/31, Raffle - 10/30, 11/30, 12/31, etc.) Bingo & the raffle drawing will both take place on Sunday, September 7, 2025 at the Church of St. Hildegard.			

PRIZE / AWARD INFO (If More Prizes, Attach An Additional Sheet)

Game Type	Description of Prize	Exact Retail Value of Prize
Raffle	See attached listing	12,115.62
Total (limit \$40,000 per year)		\$ 0.00

Intended Uses of Gaming Proceeds

Proceeds will be used for the needs of the church throughout the year.

Does the organization presently have a state gaming license? (If yes, the organization is not eligible for a local permit or restricted event permit and should call the Office of Attorney General at 1-800-326-9240)

☐ Yes ☒ No

Has the organization or group received a restricted event permit from any city or county for the fiscal year July 1 - June 30 (If yes, the organization or group does not qualify for a local permit or restricted event permit)

☐ Yes ☒ No

Has the organization or group received a local permit from an city or county for the fiscal year July 1 - June 30 (If yes, indicate the total retail value of all prizes previously awarded)

☒ No ☐ Yes - Total Retail Value: [REDACTED] (This amount is part of the total prize limit for \$40,000 per fiscal year)

Is the organization or group a state political party or legislative district party? (If yes, the organization or group may only conduct a raffle and must complete SFN 52880 "Report on a Restricted Event Permit" within 30 days of the event. Net proceeds may be for political purposes.)

☐ Yes ☒ No

Name Msgr. Gene Lindemann	Title Pastor	Telephone Number [REDACTED]	E-mail Address [REDACTED]
Signature of Organization or Group's Top Official <i>Msgr. Gene Lindemann</i>		Title PASTOR	Date 4/28/2025

Church of St. Hildegard

All items required for this permit have been met. These items are on file and can be seen upon request.

**LOCAL PERMIT OR RESTRICTED EVENT PERMIT**

NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
SFN 17926 (11-2023)

25-004
Permit Number

Permit Type (check one)

☒ Local Permit ☐ Restricted Event Permit*

Games Authorized

☐ Raffle by a Political or Legislative District Party☐ Bingo ☒ Raffle ☐ Raffle Board ☐ Calendar Raffle ☐ Sports Pool ☐ Poker* ☐ Twenty-One* ☐ Paddlewheels*

*See Instruction 2 (f) on Page 2. Poker, Twenty-One, and Paddlewheels may be conducted Only with a Restricted Event Permit. Only one permit per year.

LOCAL PERMIT RAFFLES MAY NOT BE CONDUCTED ONLINE AND CREDIT CARDS MAY NOT BE USED FOR WAGERS**ORGANIZATION INFO**

Name of Organization or Group Century High School Football Boosters		Dates Authorized (Read Instruction 2) June 9, 2025	
Organization or Group Contact Person Nolan Canright	E-mail [REDACTED]	Telephone Number [REDACTED]	
Mailing Address [REDACTED]	City Bismarck	State ND	ZIP Code 58503

SITE INFO

Site Name Hawktree Golf Course		County Burleigh	
Site Address 3400 Burnt Creek Loop	City Bismarck	State ND	ZIP Code 58503
If the city or county is placing restrictions on the permit, please explain			
Provide the exact date(s) & frequency of each event & type (Ex. Bingo every Friday 10/1-12/31, Raffle - 10/30, 11/30, 12/31, etc.) June 9, 2025- ticket sales and raffle			

Permits must be issued prior to the 1st event date.

Local governing bodies please see the instructions on the backside of this form on how to complete the permit. Be certain to provide the organization or group with the "Information Required to be Preprinted on a Standard Raffle Ticket" found on the backside of this forms if a raffle is being conducted. If a "Restricted Event Permit" is being issued, either provide organization or group with SFN 52880 "Report on a Restricted Event Permit" or make them aware that the report must be filed with the city or county and the Office of Attorney General within 30 days after the event. Before approving a site location, ensure compliance with the gaming law below

Before approving a local permit or restricted event permit the local governing body should review North Dakota Century Code 53-06.1-03(3)(a) which states:

3. A licensed organization or organization that has a permit shall conduct games as follows:

- a. Only one licensed organization or organization that has a permit may conduct games at an authorized site on a day, except that a raffle may be conducted for a special occasion by another licensed organization or organization that has a permit when one of these conditions is met:

(1) When the area for the raffle is physically separated from the area where games are conducted by the regular organization.

(2) Upon request of the regular organization and with the approval of the alcoholic beverage establishment, the regular organization's license or permit is suspended for that specific time of day by the Attorney General.

Local governing bodies should also review North Dakota Administrative Code 99-01.3-01-05 (Permits) for the administrative rules governing permits. These rules may be viewed on the North Dakota Attorney General's website at <https://attorneygeneral.nd.gov/licensing-and-gaming/gaming/gaming-laws-rules-and-publications>

CITY OR COUNTY CONTACT PERSON

Printed Name of City or County Official Mark Splonskowski	Title of City or County Official Burleigh County Auditor/treasurer	Telephone Number 701-222-6718	E-mail Address msplonskowski@nd.gov
Signature of City or County Official		Date	Issuing Governing Body <input type="checkbox"/> City <input type="checkbox"/> County

City or County must submit a copy of the permit above to the Office of Attorney General within 14 days of issuance.



APPLICATION FOR A LOCAL PERMIT OR RESTRICTED EVENT PERMIT
NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
SFN 9338 (4-2023)

Applying for (check one)

<input checked="" type="checkbox"/> Local Permit	<input type="checkbox"/> Restricted Event Permit*
Games to be conducted	<input type="checkbox"/> Raffle by a Political or Legislative District Party
<input type="checkbox"/> Bingo	<input checked="" type="checkbox"/> Raffle
<input type="checkbox"/> Raffle Board	<input type="checkbox"/> Calendar Raffle
<input type="checkbox"/> Sports Pool	<input type="checkbox"/> Poker*
<input type="checkbox"/> Twenty-One*	<input type="checkbox"/> Paddlewheels*

*See Instruction 2 (f) on Page 2. Poker, Twenty-One, and Paddlewheels may be conducted Only with a Restricted Event Permit. Only one permit per year.

LOCAL PERMIT RAFFLES MAY NOT BE CONDUCTED ONLINE AND CREDIT CARDS MAY NOT BE USED FOR WAGERS

ORGANIZATION INFO

Name of Organization or Group Century High School Football Boosters		Dates of Activity (Does not include dates for the sales of tickets) June 9th 2025	
Organization or Group Contact Person Nolan Canright	E-mail r[REDACTED]	Telephone Number 7[REDACTED]	
Business Address [REDACTED]	City Bismarck	State ND	ZIP Code 58503
Mailing Address (if different)	City	State	ZIP Code

SITE INFO

Site Name Hawktree Golf Course	County Burleigh
Site Physical Address 3400 Burnt Creek Loop	City Bismarck
	State ND
	ZIP Code 58503

Provide the exact date(s) & frequency of each event & type (Ex. Bingo every Friday 10/1-12/31, Raffle - 10/30, 11/30, 12/31, etc.)
50/50 ticket sales and drawing will all take place on 6-9-25 at Hawktree Golf Course during the CHS football golf tournament

PRIZE / AWARD INFO (If More Prizes, Attach An Additional Sheet)

Game Type	Description of Prize	Exact Retail Value of Prize
50/50 raffle	Winning ticket will take half of the total 50/50 pot	estimated winner will
	\$1 per ticket	take home 300-600
Total (limit \$40,000 per year)		\$

Intended Uses of Gaming Proceeds

Funding will go to football boosters to use towards food, camps, travel, clothing or equipment for team

Does the organization presently have a state gaming license? (If yes, the organization is not eligible for a local permit or restricted event permit and should call the Office of Attorney General at 1-800-326-9240)
☐ Yes ☒ No

Has the organization or group received a restricted event permit from any city or county for the fiscal year July 1 - June 30 (If yes, the organization or group does not qualify for a local permit or restricted event permit)
☐ Yes ☒ No

Has the organization or group received a local permit from an city or county for the fiscal year July 1 - June 30 (If yes, indicate the total retail value of all prizes previously awarded)
☐ No ☒ Yes - Total Retail Value: **\$1,951** (This amount is part of the total prize limit for \$40,000 per fiscal year)

Is the organization or group a state political party or legislative district party? (If yes, the organization or group may only conduct a raffle and must complete SFN 52880 "Report on a Restricted Event Permit" within 30 days of the event. Net proceeds may be for political purposes.)
☐ Yes ☒ No

Name Nolan Canright	Title Vice President	Telephone Number [REDACTED]	E-mail Address [REDACTED]
Signature of Organization or Group's Top Official 		Title CHS Football Booster Vice President	Date 4-28-25

Century High School Football Boosters

All items required for this permit have been met. These items are on file and can be seen upon request..

SE-
25-002

APPLICATION FOR SPECIAL PERMIT TO SELL ALCOHOLIC BEVERAGES
AT A SPECIAL EVENT AT DESIGNATED PREMISES
"SE"

Local Fee: \$25.00

Applicant (must have county license) Thomas Koczurak (TNT Tavern, LLC)

1. Name of Licensee Thomas Koczurak

2. Name of Business TNT Tavern, LLC

3. Mailing Address [REDACTED]

4. State Alcoholic Beverage License Number 001-0350 5. Local License Number(s) 001-003

6. Date(s) and Time of Special Event June 11, 2025

7. Describe Special Event Fully 50th Annual Abolition of ND State Rally

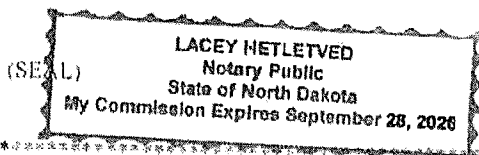
8. Indicate Premises to be Used on Reverse Side of this Application.

Dated this 11 day of April, 20 25

TNT Tavern, LLC
(Licensee)

BY Tom Koczurak
(Name and title if Corporate Officer or Manager)

Subscribed and sworn to before me this 11 day of April, 20 25



Recommendation ☒ Approved ☐ Denied ☐ If denied, reason for denial: _____

[Signature] 4/29/25
(Burleigh County Sheriff) (Date)

PERMIT

The above named licensee is hereby authorized to sell alcoholic beverages in accordance with law and ordinances at the premises and on the date(s) set forth in this application, subject to such rules and regulations as have been established.

Dated this _____ day of _____, 20 _____

(County Auditor)

APPLICATION FOR LIQUOR LICENSE
TOWNSHIP BOARD APPROVAL

To: Burleigh County Auditor

We, the Township Board of Menoken approve the
(Name of Township)

application for a Type special event Retail Liquor License for

TNT Tavern, LLC
(Name of Establishment)

owned by Travis Kocourek 31 Main St
(Licensee) (Address) Driscoll, ND

Scott Salts
Chairman

Sam Asue
Member

Stacy Hart
Member

ATTEST

Belinda Mah
(Township Clerk)

DESCRIPTION OF PREMISES

1. Are premises located within the County of Burleigh? X Yes _____ No

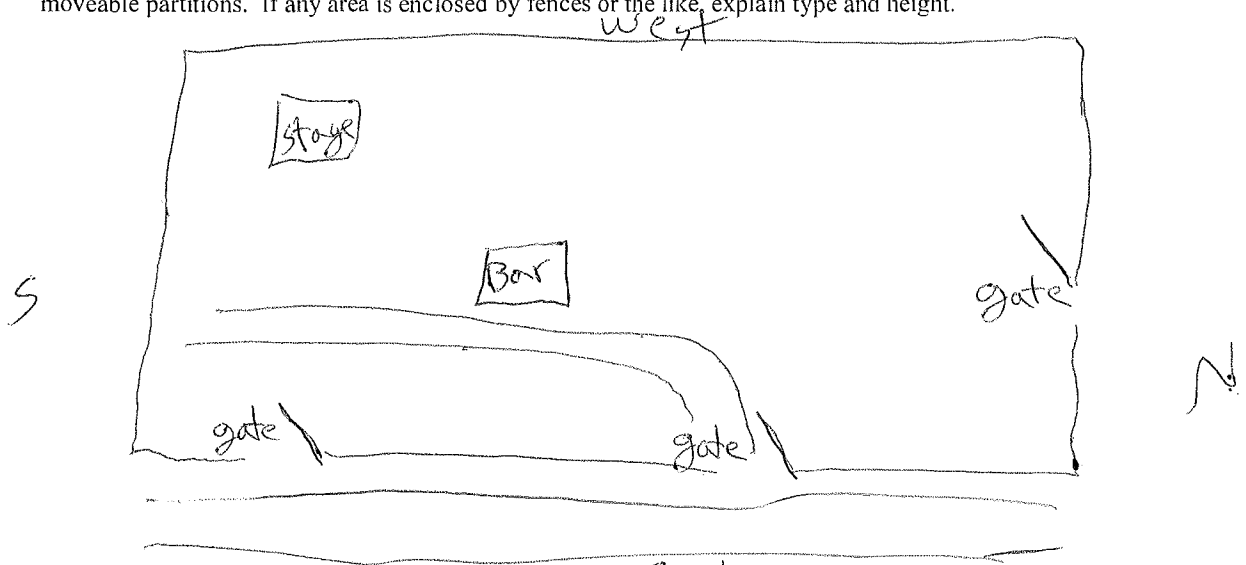
2. Address of premises:

Menoken Grove
(Street Address) (City) (Zip Code)

3. Name of building where event will be held: outside

4. Do premises meet local and state requirements regarding sanitation and safety? X Yes _____ No

5. Draw a clear and understandable floor plan of the premises. Show all exits, bars, dining areas (if any), beverage coolers and beverage storage areas. Indicate which are solid walls, half walls, dividers, and moveable partitions. If any area is enclosed by fences or the like, explain type and height.



6. What part of the building will be used for the alcoholic beverage business (sale of beverages and consumption of beverages sold)? X All _____ Less than all. If less than all, fully explain and clearly indicate on the floor plan (outline with a different color):



BURLEIGH COUNTY HIGHWAY DEPARTMENT

8100 43RD AVENUE NE
BISMARCK, ND 58503
701-204-7748
FAX 701-204-7749
www.burleighco.com

Request for County Board Action

DATE: May 5, 2025

TO: Mark Splonskowski
County Auditor

FROM: Marcus J. Hall
County Engineer

RE: Accepting Platted Right of Way

Please include this item on the next Burleigh County Board agenda.

ACTION REQUESTED:

Accept platted right of way shown on the attached Plat.

BACKGROUND:

Burleigh County is required to accept (on their own behalf or on the behalf of one of our Townships) Right of Way shown on Plats that are approved by the City of Bismarck, City of Lincoln or Burleigh County.

Municipal Seventh Subdivision has been approved by the City of Bismarck and we are requesting that the County Board accept the Right of Way that is shown on the attached plat.

RECOMMENDATION:

It is recommended that the County Board adopt the attached proposed resolution.

PROPOSED RESOLUTION:

THEREFORE, BE IT RESOLVED: That the Burleigh County Board of Commissioners do hereby accept the Right of Way shown on the Municipal Seventh Subdivision Plat.

A TRACT OF LAND IN THE NORTHEAST QUARTER OF SECTION 12 TOWNSHIP 138 NORTH RANGE 80 WEST OF THE FIFTH PRINCIPAL MERIDIAN, BURLEIGH COUNTY, NORTH DAKOTA.





BURLEIGH COUNTY HIGHWAY DEPARTMENT

8100 43RD AVENUE NE
BISMARCK, ND 58503
701-204-7748
FAX 701-204-7749
www.burleigh.gov

Memo

Date: May 5, 2025

To: Mark Splonskowski
County Auditor

From: Marcus J. Hall P.E.
County Engineer

RE: Second access permit for Lance Allard

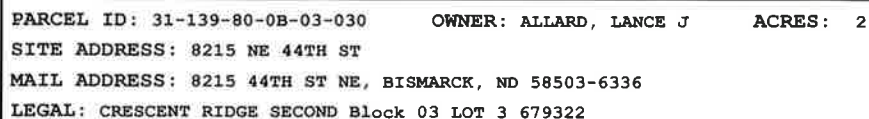
Lance Allard from 8215 NE 44th St (Crested Ridge Second, Block 03, Lot 3) has requested a second access permit to his property. Both the first and second access approaches are off of 44th Street NE. He wishes to have a second approach off of 44th Street NE in order to have better access his property. We have reviewed the location of the new proposed access off of 44th Street NE and have determined that it will meet our requirements.

Please place the approval of a 2nd approach for Lance Allard on the May 5, 2025 County Board Consent Agenda.

2nd Approach Permits Requirements

A second approach permit shall be granted by the County Engineer unless the application does not meet one of the following criteria:

- 1) The distance between adjacent approaches and the requested approach must be larger than 100 feet (center to center distance)
- 2) The requested approach provides adequate sight distance for the given speed zone (As set forth in "A Policy on Geometric Design of Highways and Street" by AASHTO.)
- 3) The second approach meets standards set out in the existing Burleigh County Zoning Ordinance.





PARCEL ID: 31-139-80-0B-03-030

OWNER: ALLARD, LANCE J

ACRES: 2

SITE ADDRESS: 8215 NE 44TH ST

MAIL ADDRESS: 8215 44TH ST NE, BISMARCK, ND 58503-6336

LEGAL: CRESCENT RIDGE SECOND Block 03 LOT 3 679322

ITEM

6

County of Burleigh

Trial Balance by Fund

Fiscal Year: **2020-2020**

From Date: 1/1/2020

To Date: 12/31/2020

2994 - BURLEIGH CO PARKING FUND		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
2994.11111.11110	CASH	\$61,036.45	\$3,660.00	(\$80.91)	\$64,615.54
2994.11111.13110	ACCOUNTS RECEIVABLE	\$90.00	\$0.00	(\$90.00)	\$0.00
ASSET TOTAL		\$61,126.45	\$3,660.00	(\$170.91)	\$64,615.54
LIABILITY					
2994.22222.21210	ACCOUNTS PAYABLE	\$0.00	\$80.91	(\$80.91)	\$0.00
LIABILITY TOTAL		\$0.00	\$80.91	(\$80.91)	\$0.00
FUND BALANCE					
2994.33333.29665	UNRESERVED SPECIAL FUND BALANCE	(\$61,126.45)	\$0.00	\$0.00	(\$61,126.45)
FUND BALANCE TOTAL		(\$61,126.45)	\$0.00	\$0.00	(\$61,126.45)
REVENUE					
2994.00000.36930	TENANT RENT	\$0.00	\$90.00	(\$3,660.00)	(\$3,570.00)
REVENUE TOTAL		\$0.00	\$90.00	(\$3,660.00)	(\$3,570.00)
EXPENDITURE					
2994.49180.00989	PARKING FEES	\$0.00	\$80.91	\$0.00	\$80.91
EXPENDITURE TOTAL		\$0.00	\$80.91	\$0.00	\$80.91
Fund Totals:		\$0.00	\$3,911.82	(\$3,911.82)	\$0.00

County of Burleigh

Trial Balance by Fund

Fiscal Year: 2021-2021

From Date: 1/1/2021

To Date: 12/31/2021

2994 - BURLEIGH CO PARKING FUND		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
2994.11111.11110	CASH	\$64,615.54	\$4,590.00	(\$83.77)	\$69,121.77
ASSET TOTAL		\$64,615.54	\$4,590.00	(\$83.77)	\$69,121.77
LIABILITY					
2994.22222.21210	ACCOUNTS PAYABLE	\$0.00	\$83.77	(\$83.77)	\$0.00
LIABILITY TOTAL		\$0.00	\$83.77	(\$83.77)	\$0.00
FUND BALANCE					
2994.33333.29665	UNRESERVED SPECIAL FUND BALANCE	(\$64,615.54)	\$0.00	\$0.00	(\$64,615.54)
FUND BALANCE TOTAL		(\$64,615.54)	\$0.00	\$0.00	(\$64,615.54)
REVENUE					
2994.00000.36930	TENANT RENT	\$0.00	\$0.00	(\$4,590.00)	(\$4,590.00)
REVENUE TOTAL		\$0.00	\$0.00	(\$4,590.00)	(\$4,590.00)
EXPENDITURE					
2994.49180.00989	PARKING FEES	\$0.00	\$83.77	\$0.00	\$83.77
EXPENDITURE TOTAL		\$0.00	\$83.77	\$0.00	\$83.77
Fund Totals:		\$0.00	\$4,757.54	(\$4,757.54)	\$0.00

County of Burleigh

Trial Balance by Fund

Fiscal Year: 2022-2022

From Date: 1/1/2022

To Date: 12/31/2022

2994 - BURLEIGH CO PARKING FUND		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
2994.11111.11110	CASH	\$69,121.77	\$180.00	(\$173.84)	\$69,127.93
ASSET TOTAL		\$69,121.77	\$180.00	(\$173.84)	\$69,127.93
LIABILITY					
2994.22222.21210	ACCOUNTS PAYABLE	\$0.00	\$173.84	(\$173.84)	\$0.00
LIABILITY TOTAL		\$0.00	\$173.84	(\$173.84)	\$0.00
FUND BALANCE					
2994.33333.29665	UNRESERVED SPECIAL FUND BALANCE	(\$69,121.77)	\$0.00	\$0.00	(\$69,121.77)
FUND BALANCE TOTAL		(\$69,121.77)	\$0.00	\$0.00	(\$69,121.77)
REVENUE					
2994.00000.36930	TENANT RENT	\$0.00	\$0.00	(\$180.00)	(\$180.00)
REVENUE TOTAL		\$0.00	\$0.00	(\$180.00)	(\$180.00)
EXPENDITURE					
2994.49180.00989	PARKING FEES	\$0.00	\$173.84	\$0.00	\$173.84
EXPENDITURE TOTAL		\$0.00	\$173.84	\$0.00	\$173.84
Fund Totals:		\$0.00	\$527.68	(\$527.68)	\$0.00

County of Burleigh

Trial Balance by Fund

Fiscal Year: 2023-2023

From Date: 1/1/2023

To Date: 12/31/2023

2994 - BURLEIGH CO PARKING FUND		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
2994.11111.11110	CASH	\$69,127.93	\$0.00	(\$7,325.97)	\$61,801.96
	ASSET TOTAL	\$69,127.93	\$0.00	(\$7,325.97)	\$61,801.96
LIABILITY					
2994.22222.21210	ACCOUNTS PAYABLE	\$0.00	\$0.00	(\$61,354.39)	(\$61,354.39)
	LIABILITY TOTAL	\$0.00	\$0.00	(\$61,354.39)	(\$61,354.39)
FUND BALANCE					
2994.33333.29665	UNRESERVED SPECIAL FUND BALANCE	(\$69,127.93)	\$0.00	\$0.00	(\$69,127.93)
	FUND BALANCE TOTAL	(\$69,127.93)	\$0.00	\$0.00	(\$69,127.93)
EXPENDITURE					
2994.49180.00989	PARKING FEES	\$0.00	\$68,680.36	\$0.00	\$68,680.36
	EXPENDITURE TOTAL	\$0.00	\$68,680.36	\$0.00	\$68,680.36
Fund Totals:		\$0.00	\$68,680.36	(\$68,680.36)	\$0.00

County of Burleigh

Trial Balance by Fund

Fiscal Year: 2024-2024

From Date: 1/1/2024

To Date: 12/31/2024

2994 - BURLEIGH CO PARKING FUND		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
2994.11111.11110	CASH	\$61,801.96	\$21,772.23	(\$83,574.19)	\$0.00
2994.11111.13110	ACCOUNTS RECEIVABLE	\$0.00	\$1,080.00	\$0.00	\$1,080.00
ASSET TOTAL		\$61,801.96	\$22,852.23	(\$83,574.19)	\$1,080.00
LIABILITY					
2994.22222.21210	ACCOUNTS PAYABLE	(\$61,354.39)	\$144,928.58	(\$83,574.19)	\$0.00
2994.22222.24110	DUE TO	\$0.00	\$0.00	(\$21,772.23)	(\$21,772.23)
LIABILITY TOTAL		(\$61,354.39)	\$144,928.58	(\$105,346.42)	(\$21,772.23)
FUND BALANCE					
2994.33333.29665	UNRESERVED SPECIAL FUND BALANCE	(\$447.57)	\$0.00	\$0.00	(\$447.57)
FUND BALANCE TOTAL		(\$447.57)	\$0.00	\$0.00	(\$447.57)
REVENUE					
2994.00000.36930	TENANT RENT	\$0.00	\$0.00	(\$1,080.00)	(\$1,080.00)
REVENUE TOTAL		\$0.00	\$0.00	(\$1,080.00)	(\$1,080.00)
EXPENDITURE					
2994.49180.00989	PARKING FEES	\$0.00	\$83,574.19	(\$61,354.39)	\$22,219.80
EXPENDITURE TOTAL		\$0.00	\$83,574.19	(\$61,354.39)	\$22,219.80
Fund Totals:		\$0.00	\$251,355.00	(\$251,355.00)	\$0.00

County of Burleigh

Trial Balance by Fund

Fiscal Year: 2025-2025

From Date: 1/1/2025

To Date: 12/31/2025

2994 - BURLEIGH CO PARKING FUND		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
2994.11111.11110	CASH	\$0.00	\$1,440.00	(\$21,772.23)	(\$20,332.23)
2994.11111.13110	ACCOUNTS RECEIVABLE	\$1,080.00	\$0.00	(\$1,080.00)	\$0.00
ASSET TOTAL		\$1,080.00	\$1,440.00	(\$22,852.23)	(\$20,332.23)
LIABILITY					
2994.22222.24110	DUE TO	(\$21,772.23)	\$21,772.23	\$0.00	\$0.00
LIABILITY TOTAL		(\$21,772.23)	\$21,772.23	\$0.00	\$0.00
FUND BALANCE					
2994.33333.29665	UNRESERVED SPECIAL FUND BALANCE	\$20,692.23	\$0.00	\$0.00	\$20,692.23
FUND BALANCE TOTAL		\$20,692.23	\$0.00	\$0.00	\$20,692.23
REVENUE					
2994.00000.36930	TENANT RENT	\$0.00	\$1,080.00	(\$1,440.00)	(\$360.00)
REVENUE TOTAL		\$0.00	\$1,080.00	(\$1,440.00)	(\$360.00)
Fund Totals:		\$0.00	\$24,292.23	(\$24,292.23)	\$0.00

2023 Burleigh County Real Estate Tax Statement

☐ Check here to request receipt
(No receipt will be sent unless requested)

Parcel Number: 0001-122-001
Statement Number: 3933

BURLEIGH CO
PO BOX 5518
BISMARCK ND 58506-5518



0001-122-001

Total tax due	3,998.55
Less 5% discount	30.67
Amount due by February 15, 2024	3,967.88
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2024	3,691.87
Payment 2: Pay by October 15, 2024	306.68

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP # AB

Detach and return with payment



2023 Burleigh County Real Estate Tax Statement

Statement No: 3933

Multi Parcel #: AB

Parcel Number
0001-122-001

Jurisdiction
010101

Owner
BURLEIGH CO

Physical Location
412 N 5TH ST
BISMARCK, ND

Legal Description

Addition Name: ORIGINAL PLAT
BLK:122
ORIGINAL PLAT Block: 122 1-5 LESS W10', B.122, O.P. AND L.1-
3 LESS W10', B.24, N.P. 1ST

Legislative tax relief (3-year comparison)

	2021	2022	2023
Legislative tax relief	311.29	310.21	327.90

Tax distribution (3-year comparison):

	2021	2022	2023
True and Full Value	45,000	45,000	47,200
Taxable Value	2,250	2,250	2,360
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0

Net Taxable Value 2,250 2,250 2,360

Total mill levy 254.140 254.150 259.900

Taxes By District (in dollars):

City	174.94	175.20	183.86
County	77.39	77.10	97.16
Park	76.05	76.10	77.00
School (after State Reduction)	241.18	241.18	252.98
State	2.25	2.26	2.36

Consolidated tax 571.81 571.84 613.36

Net effective tax rate 1.27% 1.27% 1.30%

2023 TAX BREAKDOWN

Net consolidated tax	613.36
Plus: Special Assessments	3,385.19
Total tax due	3,998.55
Less: 5% discount, if paid by February 15, 2024	30.67
Amount due by February 15, 2024	3,967.88

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2024	3,691.87
Payment 2: Pay by October 15, 2024	306.68

Special Assessments

Principal	3,385.19
Interest	0.00
Installment payment due	3,385.19
Remaining balance due <i>current</i>	20,311.14

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506
Phone: 701.355.1600

See Important Information On Back

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

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleigh.gov

Date: 2/22/24
GL No: 2994.49180.00989

Dept Head: _____

Auditor/Treas: _____

2.16-2.29 20,188.79 5%
after 3.1 20,565.03 5%

2023 Burleigh County Real Estate Tax Statement

☐ Check here to request receipt
(No receipt will be sent unless requested)

Parcel Number: 0001-102-001
Statement Number: 3875

COUNTY OF BURLEIGH
BOX 5518
BISMARCK ND 58506-5518



0001-102-001

Total tax due	6,200.90
Less 5% discount	0.00
Amount due by February 15, 2024	6,200.90
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2024	6,200.90
Payment 2: Pay by October 15, 2024	0.00

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP #

Detach and return with payment



2023 Burleigh County Real Estate Tax Statement

Statement No: 3875

Parcel Number
0001-102-001

Jurisdiction
010101

Owner
COUNTY OF BURLEIGH

Physical Location
514 E THAYER AVE
BISMARCK, ND

Legal Description

Addition Name: ORIGINAL PLAT
BLK:102
ORIGINAL PLAT Block: 102 LOTS 1-24 & WEST 6' VACATED 6TH ST
ADJ TO NORTH 160' OF BLOCK 102

Legislative tax relief (3-year comparison)

	2021	2022	2023
Legislative tax relief	0.00	0.00	0.00

Tax distribution (3-year comparison):

	2021	2022	2023
True and Full Value			
Taxable Value	0	0	0
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	0	0	0

	2021	2022	2023
Total mill levy	254.140	254.150	259.900

Taxes By District (in dollars):

	2021	2022	2023
Consolidated tax	0.00	0.00	0.00

	2021	2022	2023
Net effective tax rate	0.00%	0.00%	0.00%

2023 TAX BREAKDOWN

Net consolidated tax	0.00
Plus: Special Assessments	6,200.90
Total tax due	6,200.90
Less: 5% discount, if paid by February 15, 2024	0.00
Amount due by February 15, 2024	6,200.90

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2024	6,200.90
Payment 2: Pay by October 15, 2024	0.00

Special Assessments

Principal	6,200.90
Interest	0.00
Installment payment due	6,200.90
Remaining balance due <i>current</i>	55,808.17

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506
Phone: 701.355.1600

See Important Information On Back

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

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleigh.gov

Date: 2/22/24
GL No: 2994.49180.00989
Dept Head: _____
Auditor/Treas: MS

+ 474.36
2.16-2.29 035,282.54 5%
after 2.1 510 515.77 5%

2023 Burleigh County Real Estate Tax Statement

☐ Check here to request receipt
(No receipt will be sent unless requested)

Parcel Number: 1570-001-080
Statement Number: 28513

BURLEIGH COUNTY
PO BOX 5518
BISMARCK ND 58506-5518



1570-001-080

Total tax due	838.18
Less 5% discount	0.00
Amount due by February 15, 2024	838.18
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2024	838.18
Payment 2: Pay by October 15, 2024	0.00

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP #

Detach and return with payment



2023 Burleigh County Real Estate Tax Statement

Statement No: 28513

Parcel Number
1570-001-080

Jurisdiction
010101

Owner
BURLEIGH COUNTY

Physical Location
2000 NE 52ND ST
BISMARCK, ND

Legal Description

Addition Name: MUNICIPAL 1ST
BLK:1
MUNICIPAL 1ST Block: 1 LOT 3A OF LOT 3 & LOT 4A OF LOT 4

Legislative tax relief
(3-year comparison)
Legislative tax relief

2021	2022	2023
0.00	0.00	0.00

Tax distribution (3-year comparison):

	2021	2022	2023
True and Full Value			
Taxable Value	0	0	0
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	0	0	0

Total mill levy 254.140 254.150 259.900

Taxes By District (in dollars):

Consolidated tax 0.00 0.00 0.00

Net effective tax rate 0.00% 0.00% 0.00%

2023 TAX BREAKDOWN

Net consolidated tax	0.00
Plus: Special Assessments	838.18
Total tax due	838.18
Less: 5% discount, if paid by February 15, 2024	0.00
Amount due by February 15, 2024	838.18

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2024	838.18
Payment 2: Pay by October 15, 2024	0.00

Special Assessments	
Principal	838.18
Interest	0.00
Installment payment due	838.18
Remaining balance due <i>current</i>	5,029.10

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506
Phone: 701.355.1600

See Important Information On Back
Please keep this portion for your records.
No receipt will be sent unless requested.

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleigh.gov

Date: 2/22/24
GL No: 2994.49180.00989
Dept Head: _____
Auditor/Treas: [Signature]

+42.75

2.162.29 636 71.85 5%

After 2.1 5001 97 59

2023 Burleigh County Real Estate Tax Statement

☐ Check here to request receipt
(No receipt will be sent unless requested)

Parcel Number: 1570-001-090
Statement Number: 28514

BURLEIGH COUNTY
PO BOX 5518
BISMARCK ND 58505-5518



1570-001-090

Total tax due	286.89
Less 5% discount	0.00
Amount due by February 15, 2024	286.89
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2024	286.89
Payment 2: Pay by October 15, 2024	0.00

MAKE CHECK PAYABLE TO:

Burleigh County Treasurer
PO Box 5518
Bismarck, ND 58506-5518

MP #

Detach and return with payment



2023 Burleigh County Real Estate Tax Statement

Statement No: 28514

Parcel Number
1570-001-090

Jurisdiction
010101

Owner
BURLEIGH COUNTY

Physical Location
2020 NE 52ND ST
BISMARCK, ND

Legal Description

Addition Name: MUNICIPAL 1ST
BLK:1
MUNICIPAL 1ST Block: 1 LOT 3B OF LOT 3 & LOT 4B2 OF LOT 4B
OF LOT 4

Legislative tax relief
(3-year comparison)
Legislative tax relief

2021	2022	2023
0.00	0.00	0.00

Tax distribution (3-year comparison):

	2021	2022	2023
True and Full Value			
Taxable Value	0	0	0
Less: Homestead credit	0	0	0
Disabled Veterans credit	0	0	0
Net Taxable Value	0	0	0

Total mill levy 254.140 254.150 259.900

Taxes By District (in dollars):

Consolidated tax 0.00 0.00 0.00

Net effective tax rate 0.00% 0.00% 0.00%

2023 TAX BREAKDOWN

Net consolidated tax	0.00
Plus: Special Assessments	286.89
Total tax due	286.89
Less: 5% discount, if paid by February 15, 2024	0.00
Amount due by February 15, 2024	286.89

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2024	286.89
Payment 2: Pay by October 15, 2024	0.00

Special Assessments	
Principal	286.89
Interest	0.00
Installment payment due	286.89
Remaining balance due <i>current</i>	1,721.38

To pay the city specials remaining balance,
make your payment directly to the City of
Bismarck, PO Box 5503, Bismarck, ND 58506
Phone: 701.355.1600

See Important Information On Back

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

FOR ASSISTANCE CONTACT:

Office: Burleigh County Treasurer
221 N 5th Street
Bismarck, ND 58501

Phone: 701.222.6694

Website: www.burleigh.gov

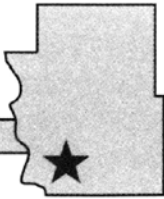
Date: 2/22/24
GL No: 2994.49180.10989

Dept Head:

Auditor/Treasurer

+14.63

2.16-2.29 037601 5%
after 3.1 174290 5%



Request for County Board Action

DATE: February 21st, 2024

TO: Burleigh County Commission

FROM: Mark Splonskowski
County Auditor/Treasurer

RE: Funds Transfer Request

Please place the following item on the next Burleigh County Board agenda.

REQUEST:

Consider approval of transfer of funds from obsolete fund to pay off City Specials.

BACKGROUND INFORMATION:

Burleigh County has received several specials on some of our properties totaling \$83,574.19, there was also \$7,325.97 worth of specials installments on the Courthouse, and Sheriffs Dept. buildings that had to be paid before the 15th. Our office fronted the money from our accounts to get past the deadline for the installments. There is a fund associated with the 4th street parking lot, which was sold in 2023 for which \$70,000 is dedicated to every year. There has been little to no activity in the account for a few years, and none since the sale of the property.

RECOMMENDED ACTION:

Transfer all the 2024 budgeted money and any necessary 2023 available funds from the account to the special assessments account to pay off the balance of specials and refund the Auditors office budget for the paid installments. Then eliminate the account associated with the 4th street parking lot.

2020 Budget

Appropriation for Emergency Fund	1,419,000	
Less: Resources	<u>(1,419,000)</u>	- 0 -
Balance to be levied		
Appropriation for Veterans Service	384,354	
Plus: Delinquent Taxes & Interim Fund	113,914	
Less: Resources	<u>(141,753)</u>	356,515
Balance to be levied (.68 Mill)		
Appropriation for Provident Life Bldg.	1,028,939	
Less: Resources	<u>(1,028,939)</u>	- 0 -
Balance to be levied		
Appropriation for Missouri Valley Complex	563,450	
Less: Resources	<u>(563,450)</u>	- 0 -
Balance to be levied		
Appropriation for County Agent	451,561	
Plus: Delinquent Taxes & Interim Fund	128,413	
Less: Resources	<u>(269,516)</u>	310,458
Balance to be levied (.59 Mill)		
Appropriation for Weed Board	436,226	
Plus: Delinquent Taxes & Interim Fund	126,925	
Less: Resources	<u>(205,799)</u>	357,352
Balance to be levied (2.75 Mills)		
Appropriation for Water Resource District	982,200	
Plus: Delinquent Taxes	44,557	
Less: Resources	<u>(135,617)</u>	891,140
Balance to be levied (1.70 Mills)		
Appropriation for County Park	2,000	
Plus: Interim Fund	525,695	
Less: Resources	<u>(527,695)</u>	- 0 -
Balance to be levied		
Appropriation for County Jail Maintenance and Construction	1,000,000	
Less: Resources	<u>(1,000,000)</u>	- 0 -
Balance to be levied		
Appropriation for K-9 Patrol Program	13,000	
Less: Resources	<u>(13,000)</u>	- 0 -
Balance to be levied		
Appropriation for Parking	65,000	
Less: Resources	<u>(65,000)</u>	- 0 -
Balance to be levied		
Appropriation for Abandoned Cemeteries	8,000	
Less: Resources	<u>(8,000)</u>	- 0 -
Balance to be levied		
Appropriation for Central Dakota Communication Center	500,000	
Less: Resources	<u>(500,000)</u>	- 0 -
Balance to be levied		

2021 Budget

Appropriation for Victim/Witness Assistance	409,593	
Less: Resources	<u>(409,593)</u>	
Balance to be levied		- 0 -
Appropriation for Emergency Fund	1,428,000	
Less: Resources	<u>(1,428,000)</u>	
Balance to be levied		- 0 -
Appropriation for Veterans Service	381,891	
Plus: Delinquent Taxes & Interim Fund	113,451	
Less: Resources	<u>(135,780)</u>	
Balance to be levied (.66 Mill)		359,562
Appropriation for Provident Life Bldg.	425,619	
Less: Resources	<u>(425,619)</u>	
Balance to be levied		- 0 -
Appropriation for Missouri Valley Complex	630,000	
Less: Resources	<u>(630,000)</u>	
Balance to be levied		- 0 -
Appropriation for County Agent	506,052	
Plus: Delinquent Taxes & Interim Fund	152,829	
Less: Resources	<u>(132,560)</u>	
Balance to be levied (.97 Mill)		526,321
Appropriation for Weed Board	415,812	
Plus: Delinquent Taxes & Interim Fund	115,625	
Less: Resources	<u>(298,000)</u>	
Balance to be levied (1.75 Mills)		233,437
Appropriation for Water Resource District	846,675	
Plus: Delinquent Taxes	40,838	
Less: Resources	<u>(70,763)</u>	
Balance to be levied (1.5 Mills)		816,750
Appropriation for County Park	3,000	
Plus: Interim Fund	529,700	
Less: Resources	<u>(532,700)</u>	
Balance to be levied		- 0 -
Appropriation for County Jail Maintenance and Construction	355,000	
Less: Resources	<u>(355,000)</u>	
Balance to be levied		- 0 -
Appropriation for K-9 Patrol Program	13,000	
Less: Resources	<u>(13,000)</u>	
Balance to be levied		- 0 -
Appropriation for Parking	65,000	
Less: Resources	<u>(65,000)</u>	
Balance to be levied		- 0 -
Appropriation for Abandoned Cemeteries	10,000	
Less: Resources	<u>(10,000)</u>	
Balance to be levied		- 0 -

2022 Budget

Balance to be levied		-
Appropriation for Veteran Services	419,797	
Plus: Delinquent Taxes and Interim Fund	125,695	
Less: Resources	(130,586)	
Balance to be levied (.74 Mills)		414,906
Appropriation for Provident Building	437,439	
Less: Resources	(437,439)	
Balance to be levied		-
Appropriation for Missouri Valley Complex	642,946	
Less: Resources	(642,946)	
Balance to be levied		-
Appropriation for County Agent	418,257	
Plus: Delinquent Taxes and Interim Fund	119,720	
Less: Resources	(234,855)	
Balance to be levied (.54 Mills)		303,122
Appropriation for Weed Board	358,365	
Plus: Delinquent Taxes and Interim Fund	94,741	
Less: Resources	(350,115)	
Balance to be levied (.73 Mills)		102,991
Appropriation for Water Resource District	887,950	
Plus: Delinquent Taxes	42,221	
Less: Resources	(85,752)	
Balance to be levied (1.5 Mills)		844,419
Appropriation for County Parks	1,800	
Plus: Interim Funds	526,246	
Less: Resources	(528,046)	
Balance to be levied		-
Appropriation for BMDC Maintenance & Construction	300,000	
Less: Resources	(300,000)	
Balance to be levied		-
Appropriation for K-9 Patrol Program	13,000	
Less: Resources	(13,000)	
Balance to be levied		-
Appropriation for Parking	65,000	
Less: Resources	(65,000)	
Balance to be levied		-
Appropriation for CenCom	550,000	
Less: Resources	(550,000)	
Balance to be levied		-
Appropriation for Preservation Fund	101,069	
Less: Resources	(101,069)	
Balance to be levied		-

2023 Budget

Appropriation for Veteran Services	458,683	
Plus: Delinquent Taxes and Reserve Fund	122,844	
Less: Resources	(101,806)	
Balance to be levied (.78 Mills)		479,721
<hr/>		
Appropriation for Provident Building	535,617	
Less: Resources	(535,617)	
Balance to be levied		-
<hr/>		
Appropriation for Missouri Valley Complex	91,000	
Less: Resources	(91,000)	
Balance to be levied		-
<hr/>		
Appropriation for County Agent	392,756	
Plus: Delinquent Taxes and Reserve Fund	153,515	
Less: Resources	(209,203)	
Balance to be levied (.55 Mills)		337,068
<hr/>		
Appropriation for Weed Board	387,050	
Plus: Delinquent Taxes and Reserve Fund	79,156	
Less: Resources	(309,055)	
Balance to be levied (1.04 Mills)		157,151
<hr/>		
Appropriation for Water Resource District	917,509	
Plus: Delinquent Taxes	-	
Less: Resources		
Balance to be levied (1.5 Mills)		917,509
<hr/>		
Appropriation for County Parks	2,700	
Plus: Reserve Funds	522,331	
Less: Resources	(525,031)	
Balance to be levied		-
<hr/>		
Appropriation for BMDC Maintenance & Construction	300,000	
Less: Resources	(300,000)	
Balance to be levied		-
<hr/>		
Appropriation for K-9 Patrol Program	13,000	
Less: Resources	(13,000)	
Balance to be levied		-
<hr/>		
Appropriation for Parking	70,000	
Less: Resources	(70,000)	
Balance to be levied		-
<hr/>		
Appropriation for CenCom	425,791	
Less: Resources	(425,791)	
Balance to be levied		-
<hr/>		
Appropriation for Preservation Fund	101,010	
Less: Resources	(101,010)	
Balance to be levied		-
<hr/>		
Appropriation for Sheriff's Drug Asset Forfeiture	40,000	
Less: Resources	(40,000)	
Balance to be levied		-
<hr/>		

2024 Budget

Appropriation for Emergency Fund	1,468,000	
Less: Resources	(1,468,000)	
Balance to be levied		-
Appropriation for Veteran Services	490,704	
Plus: Delinquent Taxes and Reserve Fund	145,910	
Less: Resources	(171,928)	
Balance to be levied (.70 Mills)		464,686
Appropriation for Provident Building	545,071	
Less: Resources	(545,071)	
Balance to be levied		-
Appropriation for Missouri Valley Complex	78,100	
Less: Resources	(78,100)	
Balance to be levied		-
Appropriation for County Agent	431,610	
Plus: Delinquent Taxes and Reserve Fund	120,984	
Less: Resources	(290,974)	
Balance to be levied (.39 Mills)		261,620
Appropriation for Weed Board	402,174	
Plus: Delinquent Taxes and Reserve Fund	111,430	
Less: Resources	(295,891)	
Balance to be levied (1.32 Mills)		217,713
Appropriation for Water Resource District	1,010,800	
Plus: Delinquent Taxes	49,026	
Less: Resources	(79,300)	
Balance to be levied (1.47 Mills)		980,526
Appropriation for County Parks	8,190	
Plus: Reserve Funds	531,803	
Less: Resources	(539,993)	
Balance to be levied		-
Appropriation for BMDC Maintenance & Construction	300,000	
Less: Resources	(300,000)	
Balance to be levied		-
Appropriation for K-9 Patrol Program	18,000	
Less: Resources	(18,000)	
Balance to be levied		-
Appropriation for Parking	70,000	
Less: Resources	(70,000)	
Balance to be levied		-
Appropriation for McKenzie Haul Road	442,626	
Less: Resources	(442,626)	
Balance to be levied		-
Appropriation for CenCom	420,401	
Less: Resources	(420,401)	
Balance to be levied		-

Splonskowski, Mark D.

From: Coward, Linda <[REDACTED]>
Sent: Tuesday, November 12, 2024 12:14 PM
Subject: RE: Primary Residence Credit Mobile Home whitepaper

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

If you're asking if you can use the Taxwise Test Environment to run a test of the whitepaper's process, yes.

On a Primary Residence Credit related note, there have been some questions about [REDACTED] – the PRC export. The Tax-Wise quarterly update (version 2024.4.0.0) included changes to the export to meet the state's latest requirements.

Linda Coward
Product Owner

From: Kari Hatzenbuhler <Kari.Hatzenbuhler@mortonnd.org>
Sent: Tuesday, November 12, 2024 11:22 AM
To: Coward, Linda <Linda.Coward@tylertech.com>; bserickson@nd.gov; kripplinger@nd.gov; rrthompson@nd.gov; mdlamb@nd.gov; stswanson@nd.gov; skidd@bowmancountynd.gov; jfreier@bowmancountynd.gov; mischumacher@bowmancountynd.gov; avietmeier@nd.gov; brcaya@ND.gov; msplonskowski@nd.gov; evelyn.halvorson@gfcounty.org; debbie.nelson@gfcounty.org; Lori.morgan@gfcounty.org; cebert@nd.gov; jerschmidt@nd.gov; tkirschmann@nd.gov; Knutson, Beth A. <baknutson@nd.gov>; Foss, Lori A. <lfoss@nd.gov>; Dawn Rhone <Dawn.Rhone@mortonnd.org>; Kim Pittman <kim.pittman@mortonnd.org>; mortoncountytax <mortoncountytax@mortonnd.org>; Cyagow@nd.gov; lhayen@nd.gov; tbopp@nd.gov; siouxtax@nd.gov; aEagle@nd.gov; vironeyes@nd.gov; cgermann@nd.gov; jolorge@nd.gov; lbuzalsky@nd.gov; krichard@starkcountynd.gov; Nwandler@starkcountynd.gov; pwinhold@starkcountynd.gov; Seigny, Ed <eseigny@nd.gov>; kquibell@nd.gov; O'Toole, Sherry <sotoole@nd.gov>; Marisa.haman@co.ward.nd.us; misty.hester@wardnd.com; noreen.barton@co.ward.nd.us; darcya@co.williams.nd.us; LindseyH@co.williams.nd.us; pattio@co.williams.nd.us; tperleberg@stutsmancounty.gov; jsmaage@stutsmancounty.gov; jalonge@stutsmancounty.gov; treasurer@stutsmancounty.gov; mreimer@nd.gov; IMasterson@nd.gov; sleas@nd.gov
Subject: RE: Primary Residence Credit Mobile Home whitepaper
Importance: High

Is the information for Whitepaper in the Taxwise Test Environment?

From: Coward, Linda <[REDACTED]>
Sent: Monday, November 11, 2024 4:41 PM
To: bserickson@nd.gov; kripplinger@nd.gov; rrthompson@nd.gov; mdlamb@nd.gov; stswanson@nd.gov; skidd@bowmancountynd.gov; jfreier@bowmancountynd.gov; mischumacher@bowmancountynd.gov; avietmeier@nd.gov; brcaya@ND.gov; msplonskowski@nd.gov; evelyn.halvorson@gfcounty.org; debbie.nelson@gfcounty.org; Lori.morgan@gfcounty.org; cebert@nd.gov; jerschmidt@nd.gov; tkirschmann@nd.gov; Knutson, Beth A. <baknutson@nd.gov>; Foss, Lori A. <lfoss@nd.gov>; Dawn Rhone <Dawn.Rhone@mortonnd.org>; Kari Hatzenbuhler <Kari.Hatzenbuhler@mortonnd.org>; Kim Pittman <kim.pittman@mortonnd.org>; mortoncountytax <mortoncountytax@mortonnd.org>; Cyagow@nd.gov; lhayen@nd.gov; tbopp@nd.gov; siouxtax@nd.gov;

aEagle@nd.gov; vironeyes@nd.gov; cgermann@nd.gov; jolorge@nd.gov; lbuzalsky@nd.gov;
krichard@starkcountynd.gov; Nwandler@starkcountynd.gov; pwinhold@starkcountynd.gov; Sevigny, Ed <esevigny@nd.gov>; kquibell@nd.gov; O'Toole, Sherry <sotoole@nd.gov>; Marisa.haman@co.ward.nd.us;
misty.hester@wardnd.com; noreen.barton@co.ward.nd.us; darcya@co.williams.nd.us; LindseyH@co.williams.nd.us;
pattio@co.williams.nd.us; tperleberg@stutsmancounty.gov; jmaage@stutsmancounty.gov;
jalonge@stutsmancounty.gov; treasurer@stutsmancounty.gov; mreimer@nd.gov; IMasterson@nd.gov; sleas@nd.gov

Subject: Primary Residence Credit Mobile Home whitepaper

The Primary Residence Credit Mobile Home whitepaper is attached. It is also on Tyler Community.

Please contact Tax-Wise Support for questions or assistance.

Linda Coward

Product Owner

Tyler Technologies, Inc.

www.tylertech.com



Splonskowski, Mark D.

From: Linda Svihovec <Linda.Svihovec@ndaco.org>
Sent: Monday, November 25, 2024 1:33 PM
To: NDACO Auditors; NDACO Treasures
Subject: PRC Credit on Property Tax Statement
Attachments: PRC Property Tax Statement.pdf

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

FYI – I have had a few messages this morning on how the PRC credit is to be applied. The Tax Commissioner prescribes the format of the tax statement. The email below was sent to all auditors and treasurers October 21. Please review the attached format for how the PRC credit should be applied and calculated on the tax statement.

Linda Svihovec
ND Association of Counties
Cell: [REDACTED]



From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Monday, October 21, 2024 10:53 AM
To: Auditors <Auditors@ndaco.org>; Treasurers <tr@ndaco.org>; [REDACTED]
<[REDACTED]>
[REDACTED]
[REDACTED]

Subject: Property Tax Statement

Good morning, everyone.

At this point in time, we will keep the format of the statement that included the statutory showing of the primary residence credit (copy attached). It has become apparent through numerous discussions with various stakeholders that there are a variety of reasons, including space and potential cost, that the physical version is not adequate to hold all of the information that needs to be shared with property owners. We will continue to explore options to increase transparency and education, including digital solutions. We will also keep everyone apprised as the discussions continue. We are confident that the end product will provide greater benefit to the taxpayer.

As always, we welcome your thoughts and suggestions as the conversations continue.

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Thursday, December 19, 2024 11:49 AM
To: NDACO Treasures; NDACO Auditors; NDACO Tax Directors
Cc: Heinle, Paul; Hummel, Jessi L.; Ohlhauser, Sarah F.; Pfaff, Ross T.; Williams, Vicki
Subject: RE: Answers to a few recent questions

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Hi everyone,

Thank you for all of the responses and I do understand your concerns. We were asked for "guidance", which is what was given. Guidance is not a mandate, nor is it legal advice, it is just guidance given from our office. Please feel free to consult with your state's attorney if you feel that you need further advice.

"Do we include the 1 mill for the Medical School Levy in our reimbursement request, or will that be withheld and the tax department will pay it to the State Medical School?"

This credit was off of the consolidated tax, therefore there will be no mill in the reimbursement request. This is treated differently than the HPC and DVC as those credits come off of the taxable value, and then have the mill applied. Hopefully, that makes sense, if not, please let me know.

I hope you all have a wonderful Christmas and New Year's!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

From: Meier, Sara E. <sarmeier@nd.gov>
Sent: Friday, December 13, 2024 10:19 AM
To: Marisa Haman <Marisa.Haman@co.ward.nd.us>; Myers, Shelli L. <slmyers@nd.gov>; NDACO Treasures <tr@ndaco.org>; NDACO Auditors <auditors@ndaco.org>; NDACO Tax Directors <tax@ndaco.org>
Cc: Heinle, Paul <pheinle@nd.gov>; Hummel, Jessi L. <jhummel@nd.gov>; Ohlhauser, Sarah F. <sfohlhauser@nd.gov>; Pfaff, Ross T. <rtpfaff@nd.gov>; Williams, Vicki <vwilliams@nd.gov>
Subject: RE: Answers to a few recent questions

Good morning,

I agree with Marisa. We cannot refund more tax than was paid. If the person paid the discounted amount, that is the maximum amount of refund they will receive. If the person paid penalty, the amount of penalty associated with the PRC is refunded.

The reimbursement from the State is the amount of consolidated tax up to the maximum amount (\$500). That is how the Homestead and Disabled Veteran Credits have always been reimbursed and the PRC should not be any different.

That brings me to another question: Do we include the 1 mill for the Medical School Levy in our reimbursement request, or will that be withheld and the tax department will pay it to the State Medical School?

Sara Meier

From: Marisa Haman <Marisa.Haman@co.ward.nd.us>

Sent: Thursday, December 5, 2024 1:14 PM

To: Myers, Shelli L. <slmyers@nd.gov>; NDACO Treasures <tr@ndaco.org>; NDACO Auditors <auditors@ndaco.org>; NDACO Tax Directors <tax@ndaco.org>

Cc: Heinle, Paul <pheinle@nd.gov>; Hummel, Jessi L. <jhummel@nd.gov>; Ohlhauser, Sarah F. <sfohlhauser@nd.gov>; Pfaff, Ross T. <rtpfaff@nd.gov>; Williams, Vicki <vwilliams@nd.gov>

Subject: RE: Answers to a few recent questions

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I'm confused, in the scenario below if the taxpayer paid with the discount they didn't pay \$250, they paid \$237.50. We are refunding only the \$237.50 to the taxpayer correct not \$250.00 right?

Marisa Haman
Auditor/Treasurer
p:701.857.6417
f:701.857.6424
marisa.haman@wardnd.com



Did you know?!?!

Ward County is on Facebook and posts updates on jobs, taxes, elections, etc.?! To follow us there, visit:
<https://www.facebook.com/wardcounty1>

Election information (including ID requirements and how to apply for an absentee ballot) can be found at:
<https://vip.sos.nd.gov/>

To pay your taxes online: <https://itax.tylertech.com/wardnd>

From: Myers, Shelli L. <slmyers@nd.gov>

Sent: Thursday, December 5, 2024 12:55 PM

To: NDACO Treasures <tr@ndaco.org>; NDACO Auditors <auditors@ndaco.org>; NDACO Tax Directors <tax@ndaco.org>

Cc: Heinle, Paul <pheinle@nd.gov>; Hummel, Jessi L. <jhummel@nd.gov>; Ohlhauser, Sarah F. <sfohlhauser@nd.gov>;

Pfaff, Ross T. <rtpfaff@nd.gov>; Williams, Vicki <vwilliams@nd.gov>

Subject: RE: Answers to a few recent questions

EXTERNAL email received. DO NOT open suspicious emails.

Hello again.

A question just came in that I will address to everyone.

Can you clarify about MH's a bit more for me? If MH taxes are less than \$500, will they only get a refund of what they paid prior to the discount?

Ex. My MH taxes were \$250 prior to the discount. Will I get a refund of \$250(taxes I paid) from the county or \$500?

We are getting ready to help with abatements for the 2024 MH taxes that are paid already and have been approved of the PRC credit. We want to clarify the amount to refund/abate. Tax amount(without discount) or (\$500- assuming the state will reimburse the County in June 2025).

If the tax paid was less than \$500 the refund to the mobile homeowner would be what they paid (in the example above it would be \$250, not \$500). If the tax paid was more than \$500, they would only get \$500.

Thanks for the follow-up questions!

Shelli Myers

State Supervisor of Assessments & Property Tax Division Director

Phone: 701-328-3127 | Fax: 701-328-3048

From: Myers, Shelli L.

Sent: Thursday, December 5, 2024 11:16 AM

To: NDACO Treasures <tr@ndaco.org>; NDACO Auditors <auditors@ndaco.org>; NDACO Tax Directors <tax@ndaco.org>

Cc: Heinle, Paul <pheinle@nd.gov>; Hummel, Jessi L. <jhummel@nd.gov>; Ohlhauser, Sarah F. <sfohlhauser@nd.gov>;

Pfaff, Ross T. <rtpfaff@nd.gov>; Williams, Vicki <vwilliams@nd.gov>

Subject: Answers to a few recent questions

Good morning, everyone,

I hope this email finds you all well and warm. I've received several similar questions which I will share the answers to below.

Question 1:

Should the PRC be applied before or after the discount? If it is before, the refund will be less than the credit given. (regarding mobile home refund)

Answer 1:

While this was programmed correctly, the credit should be applied to the consolidated tax prior to the discount (because you cannot receive a discount on a credit), the refund for mobile homes, however, should be issued at \$500. Make sure to adjust your certification that is due by January 1st.

Question 2:

Are transfers allowed to happen after tax bills go out?

Answer 2:

There is no provision in statute to limit the transfer period, so please transfer the credit. The November 1st deadline was for our office to be able to get you the information in time for your tax statements. If a property owner contacts our office, I've instructed the team to direct them to the county office for the transfer.

Question 3:

Are we receiving PRC inserts? ETA?

Answer 3:

The inserts are coming, unfortunately, the printer did not send them out when they said they were going to. I did get confirmation yesterday that they are sending them out on Monday. I am sorry for the inconvenience this caused!

If you have any further questions, please let me know.

Shelli Myers

State Supervisor of Assessments & Property Tax Division Director

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

600 E Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Dawn Rhone <Dawn.Rhone@mortonnd.org>
Sent: Wednesday, December 18, 2024 9:42 AM
To: NDACO Auditors
Subject: Fw: PRC transfers

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Has anyone received any guidance from the state on how to handle these situations? I have sent multiple emails to Shelly and received no response!

From: Dawn Rhone
Sent: Tuesday, December 10, 2024 2:30 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Cc: 'auditors@ndaco.org' <auditors@ndaco.org>
Subject: PRC transfers
Importance: High

Hi Shelli

I had another property owner contact me today requesting a transfer of the PRC from a property in another county. Today it is a property owner that moved to Morton from Stark. I spoke with Karen in Stark and we are not sure how to proceed with this since she has already sent tax statements out, so is she supposed to send a corrected statement to the new owner of that property without the PRC. And then what about her upload of the credits to the state since she has already done that and it included this parcel which I am now going to include in my PRC upload. We have already sent statements also, so I am to send a corrected statement with the PRC? I have not uploaded my PRC file, but I can go in and manually add this credit to the file before I upload.

When does this end, can a taxpayer call in February and request a transfer yet? There has to be a deadline for these transfers!

Splonskowski, Mark D.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Friday, December 20, 2024 3:33 PM
To: NDACO Auditors; NDACO Tax Directors
Subject: PRC and Mobile Home Merriment

Follow Up Flag: Follow up
Flag Status: Completed

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Hello!

The Abstract of Tax List (SPC) data creates the Statistical Report that is published each year by our office. The PRC has prompted questions from some of you that has raised questions on our end as well. Keeping the integrity of the Statistical Report is the goal. That being said, some counties are applying the PRC credit to the Mobile Homes prior to generating the Abstract of Tax List, while others are applying the credit after generating the Abstract of Tax List.

I'm sharing a link to a spreadsheet for us to be able to gather information regarding this topic. The spreadsheet will automatically update on our end, so you don't need to save and send it back.

Please fill it out as soon as possible so that we can figure out what we need to do on our end to make sure our data is accurate.

PRC & Mobile Home Data Spreadsheet link:

[https://bit.ly/38Pvc5UNbrv/ArcmY/edit?usp=sharing](#)

Thank you so much!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Myers, Shelli L.
Sent: Monday, February 3, 2025 8:49 AM
To: Splonskowski, Mark D.
Subject: RE: PRC Disbursement Timeframe

Good morning,

Yes, we have your certification.

Have a great day,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Friday, January 31, 2025 1:04 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: RE: PRC Disbursement Timeframe

Hey Shelly, do we have all our information submitted? Just want to make sure.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Friday, January 31, 2025 12:18 PM
To: NDACO Auditors <auditors@ndaco.org>; NDACO Treasures <tr@ndaco.org>; NDACO Tax Directors <tax@ndaco.org>
Cc: Heinle, Paul <pheinle@nd.gov>; Hummel, Jessi L. <jhummel@nd.gov>; Ohlhauser, Sarah F. <sfohlhauser@nd.gov>; Pfaff, Ross T. <rtpfaff@nd.gov>; Williams, Vicki <vwilliams@nd.gov>
Subject: PRC Disbursement Timeframe
Importance: High

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Good afternoon,

We have 11 counties that have not submitted the PRC certifications as of today. We plan to disburse funds on March 1st. To receive a payment on that date, please submit your PRC Certification by February 15th.

For any abatements received after that date or for those who do not submit their certification by February 15th, a second round of funds will be issued by June 1st. To qualify for the June payment, please ensure your certification is uploaded by May 1st.

Please keep in mind that because the PRC spans two different biennium's, funding to counties for reimbursing 2024 credits issued expires on June 30, 2025. With that in mind, it would be advantageous to have your certification in by the first of May.

I have attached a short form for PRC abatements for your convenience and the convenience of the taxpayer if you chose to use it. If you'd rather not, it is not mandatory.

Have a great weekend, everyone!

Shelli Myers

State Supervisor of Assessments & Property Tax Division Director

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

600 E Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



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Splonskowski, Mark D.

From: Krivoruchka, Nicole
Sent: Tuesday, February 4, 2025 9:48 AM
To: Faller, Krista; Mindt, Julie; Magnuson, Debbie; Erickson, Bonnie S.; Kessel, Marcia; Deschamp, Emily R.; Monson, Ann M.; Schumacher, Mindy; Kidd, Sydnee; Vandegraft, Amie; Burns, Sheila A.; Splonskowski, Mark D.; Heinle, Sarah; Madrigga, Brandy; Hildebrand, Alicia; Gellner, Lisa M.; Stremick, Cynthia M.; -Grp-LOC Dickey County Auditor; -Grp-LOC Dickey Co Treasurers Office; Jastrzebski, Gayle M.; sally.whittingham@dunncountynd.org; Schumacher, Becki; Anderson, Kathy; Ohlhauser, Marlys A.; Roundy, Ellen; Sperry, Tamra L.; Loftsgard, Candie; Nelson, Debbie; Meier, Sara E.; Larson, Samantha M.; Eli, Madison; Schmidt, Jeri G.; Schoenhard, Jean; Murray, Vickie M.; Hamlin, Jan J.; Worrel, Cindy; Kristiansen, Jody; Carpenter, Darlene K.; Ketterling, Gina L.; Blumhardt, Lanette C.; Johnsrud, Erica; Knutson, Beth A.; Reed, Carmen A.; Grannis, Dawn; Rhone, Dawn R.; Hatzenbuhler, Kari L.; Pappa, Stephanie; jessican@co.mountrail.nd.us; Parks, Nathan; Schmidt, Jaden; Huber, Laura M; Gapp, Melissa; Migler, Karen; Christopherson, Kandy K.; Diseth, Lisa D.; Gentzkow, Nicole; Erickson, Kathie; Pollman, LeAnn M.; sfoosum@co.richland.nd.us; serickson@co.richland.nd.us; Wuori, Kimberly; Jeanotte, Jodie L.; Bopp, Tia; Yagow, Cindy; Murray, Shirley; Fox, Lynnette R.; Eagle, Angela; IronEyes, Vernetta K.; Buzalsky, Lorrie; Germann, Colleen; Richard, Karen; Flaten, Jana; Kjorven, Sady; Alonge, Jessica; McGilvrey, Maureen; Reimer, Mindy; Haugen, Glenda M.; Swanson, Carla; Ambuehl, Tiffany; Quibell, Kristi; marisa.haman@wardnd.com; Stutlien, Dan; Muscha, Laura; Innis, Beth M.; treasurer@co.williams.nd.us; Ogurchak, Patti
Cc: Quintus, Makenzie H.; Schmidt, Gail; -Info-State Treasurer
Subject: Primary Residence Credit Authorization for Direct Deposit
Attachments: SFN 14772_Primary Residence Tax Credit(1).pdf

Good morning county officials,

As you are all most likely aware, our office will be making the first distributions for the Primary Residence Credit per [N.D.C.C. 57-02-08.10](#). This distribution will be made to counties as certified by the tax commissioner based on the aggregate dollar amount of credits allowed under section 2 of the act in each county for the preceding year.

In order to assure we make these distributions to the proper accounts and that all local pledging requirements are made, please complete a Direct Deposit Authorization to indicate the account they'd like the funds to be deposited. If you do not provide an updated authorization form, we will deposit the funds into the most current account we have on file. I've attached a copy of the form to this email, with the appropriate distribution already checked, and it is also available online [here](#). When completing the form, we ask that you complete the top and bottom sections and then check the box for **"Primary Residence Credit (N.D.C.C. 57-02-08.10)"** in the middle section. **Please note, we will accept this form completed and signed electronically.**

The completed forms need to be returned to our office no later than **February 28, 2025**. You can submit to our office via email (treasurer@nd.gov), fax (701-328-3002), or mail (600 E. Boulevard Ave., Dept #120, Bismarck, ND 58505).

Please let me know if you have any questions or need anything else.

Thank you for all you do!

Nicole Krivoruchka

Director of Finance | Office of State Treasurer

Phone: 701-328-2646

nkrivoruchka@nd.gov

www.treasurer.nd.gov



Splonskowski, Mark D.

From: Myers, Shelli L.
Sent: Monday, February 10, 2025 12:44 PM
To: Splonskowski, Mark D.
Subject: PRC Corrections/Additions

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Mark,

Here are some additions for the PRC. We have advised that they fill out an abatement form and submit it, but I wanted to let you know that they were approved on our end. If you want to add them to your certification now and resubmit prior to 2/15, we can get them on the March payment. If not, they can be added and submitted on the June payment.

First and Last Name	Phone #	Physical Address	City, State, Zip Code

Thanks,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



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Splonskowski, Mark D.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Friday, February 21, 2025 12:02 PM
To: NDACO Auditors; NDACO Tax Directors; NDACO Treasures
Cc: Williams, Vicki; Ohlhauser, Sarah F.; Pfaff, Ross T.; Heinle, Paul; Hummel, Jessi L.; Hasenyager, Amber; Braun, Keston
Subject: Trusts and the Primary Residence Credit
Importance: High

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Happy Friday, everyone,

I wanted to provide a plan for the passage and signing of SB 2201. This legislation makes all trusts eligible for the primary residence credit, including retroactively for 2024. When a trust applies for the 2025 tax year through the normal application process, they will need to answer two questions: whether their property is held in a trust, and if it was held in a trust the previous year. Answering these two questions provides an application for each year.

According to the language in the bill (outlined below), a qualifying trust for the 2024 taxable year can file for an abatement to claim the refund.

At the conclusion of the application period, you will receive a report listing the names, addresses, and parcel numbers of qualifying trust properties for 2024 with one abatement form filled out by the Office of State Tax Commissioner requesting a refund on behalf of the taxpayers for each parcel number on the list. This will help mitigate any issues of a trust holder not understanding how to file and will save time, cost, and effort for your offices.

We'd also like to follow the same process for mobile home to ease the burden of the abatement issues that will be happening in the 2026 tax year. To accomplish this task, please supply a list of your mobile home parcel numbers to us at propertytax@nd.gov. If you have any questions or thoughts, please let me know.

SECTION 2. RETROACTIVE EFFECTIVE DATE - APPLICATION - EXPIRATION DATE.

This Act is retroactively effective and applies for the first two taxable years beginning after December 31, 2023, and after that date is ineffective. A taxpayer who, regardless of the application requirements and deadlines under section 57-02-08.9, qualifies for a credit under this Act against taxes levied on a primary residence owned through a beneficial interest in **a qualifying trust in taxable year 2024, may file an abatement claim no later than May 1, 2025, to receive a refund of taxes paid equal to the amount of the credit allowed** under this Act. Supplemental certifications by the county auditor and the tax commissioner and supplemental payments by the state treasurer shall be made and distributed according to the procedures provided under section 57-02-08.10 and may be made after the dates prescribed in section 57-02-08.10.

Armstrong Signs First Bill of 2025 Legislative Session, Expanding Eligibility for Primary Residence Tax Credit | North Dakota Office of State Tax Commissioner

As always, if you have any questions, comments, or concerns, please feel free to reach out.

Have a great weekend,

Shelli Myers

State Supervisor of Assessments & Property Tax Division Director

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

600 E Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



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Splonskowski, Mark D.

From: Myers, Shelli L.
Sent: Wednesday, March 12, 2025 2:50 PM
To: Splonskowski, Mark D.
Subject: RE: PRC Audit

Perfect. Thank you.

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, March 12, 2025 2:41 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: RE: PRC Audit

Brandi was handling a lot of those at the time so Im not 100% sure, however, I have reviewed their information and we show that they have lived at those location for several years so I guess I cant see a reason why they would be denied the PRC.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, March 12, 2025 1:43 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: PRC Audit

Thanks for the information. One more question, do you show why the last two parcels were granted the PRC at the local level?

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, March 12, 2025 10:39 AM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: RE: PRC Audit

Good morning, Shelli.

I have verified the first two properties have receive the PRC. And I have verified that the owners of the two last properties have owned these properties for several years and that their mailing address is the same as the property address. Do you need any further verification?

Mark Splonskowski
Burleigh County Auditor/Treasurer

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, March 12, 2025 10:27 AM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: FW: PRC Audit
Importance: High

Hi Mark,

Could I please get response on the four parcels below? I will then be able to finalize the audit.

Thanks,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Myers, Shelli L.
Sent: Monday, March 10, 2025 9:31 AM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: PRC Audit

Thanks, Mark!

Can you please verify the following?

These four we do not need statements for, but we do need verification:

- ██████████ – Need verification that the PRC was applied
- ██████████ – Need verification that the PRC was applied
- ██████████ – Approved at the local level, not on the state level. Please explain.
- ██████████ – Approved at the local level, not on the state level. Please explain.

Thank you,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Monday, March 10, 2025 8:10 AM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: RE: PRC Audit

Here you go! Let me know if there's anything else you need.
Have a great day!

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Saturday, March 8, 2025 6:00 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: PRC Audit
Importance: High

Hi Mark,

As part of the audit of the Primary Residence Credit, we are selecting some parcels from every county to review. We need the requested tax statements by Tuesday, March 11th, so that your county's funds can be released.

Please provide the 2024 tax statements for the below parcels:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

These four we do not need statements for, but we do need verification:

[REDACTED] – Need verification that the PRC was applied
[REDACTED] – Need verification that the PRC was applied
[REDACTED] – Approved at the local level, not on the state level. Please explain.
[REDACTED] – Approved at the local level, not on the state level. Please explain.

Thank you,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Friday, March 21, 2025 10:41 AM
To: NDACO Treasures; NDACO Tax Directors; NDACO Auditors
Cc: Williams, Vicki; Ohlhauser, Sarah F.; Pfaff, Ross T.; Heinle, Paul
Subject: Abatement After the PRC
Attachments: Abatement after PRC applied.xlsx

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Good morning!

I've had questions on how to apply abatements after the Primary Residence Credit has been applied. Since there is no mechanism to receive money back from the PRC, the adjustments will need to be calculated in the HPC or DVC. We put together this handy dandy spreadsheet to help make the process easier.

Please let me know if you have any questions.

Have a great weekend,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



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Splonskowski, Mark D.

From: Jacobs, Leigh
Sent: Friday, March 28, 2025 9:08 AM
To: Ripplinger, Ronda
Cc: Schmidt, Taylor; Splonskowski, Mark D.
Subject: RE: Primary Residence - State Treasurer

Have we done the setup in TaxWise?

[REDACTED]

Looks like we have some procedures out there in the above directory.

I would suggest that you create a new account in Visions to track these funds. Something like the following would more or less follow the numerical order in our ledger:

account #: 33640

name: PRIMARY RESIDENCE CREDIT

My assumption (this may not be correct) is that the primary residence credit is apportioned along the same or similar lines to the taxes, since it is a credit to tax. I don't know a lot about taxwise, but I believe there is a template for tax collections. On the Visions side, any fund that receives primary residence apportioning would need the new account added.

Leigh Jacobs, CPA
Finance Director
Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

From: Ripplinger, Ronda <roripplinger@nd.gov>
Sent: Friday, March 28, 2025 8:52 AM
To: Jacobs, Leigh <ljacobs@nd.gov>; Schmidt, Taylor <schmidt.taylor@nd.gov>; Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: Primary Residence - State Treasurer

Good Morning

Looks like we got some Primary Residence monies today.

What GL code should I be putting this in too?

3/28/2025

[REDACTED]
[REDACTED]
[REDACTED]

COMPANY NAME: STATE TREASURER
ENTRY DESC: PRIME RES
RECIPIENT ID:
RECIPIENT NAME: BURLEIGH COUNTY TREASU
[REDACTED]

ENTRY CLASS CODE: CCD
DISCRETIONARY DATA:
[REDACTED]

Credit Amount:
Bank Ref:

State Treas

Ronda D. Ripplinger

Deputy Auditor/Treasurer

Burleigh County Auditor/Treasurer Office

221 N. 5th Street, PO Box 5518

Bismarck, ND 58501

Office: (701) 222-6694

Direct: (701) 712-2877

Fax: (701) 222-7528

Splonskowski, Mark D.

From: Grannis, Dawn <dgrannis@nd.gov>
Sent: Thursday, April 3, 2025 8:49 AM
To: Hatzenbuhler, Kari L.; NDACO Treasures
Subject: RE: PRC Mobile Home Refunds

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I am just issuing the refunds, and only what they paid.

Have a Great Day! 😊

Dawn Grannis
Mercer County Treasurer
701 745 3323
dgrannis@nc.gov

We are providing this information under the open record laws and do not guarantee its sufficiency. This office takes no responsibility for accuracy, errors, or omissions of documents.

From: Kari Hatzenbuhler <Kari.Hatzenbuhler@mortonnd.org>
Sent: Thursday, April 3, 2025 8:25 AM
To: NDACO Treasures <tr@ndaco.org>
Subject: PRC Mobile Home Refunds
Importance: High

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Good Morning!

Question for you all. How are you handling the Mobile Home refunds for PRC? Are you backing all the payments off, creating new bills then reposting with PRC to get refund? OR, Are you just refunding each parcel that was paid and making notes in your system to reflect what they had paid and now are due a refund?

Thanks
Kari



KARI HATZENBUHLER

TREASURER

📍 210 2nd Ave NW, Mandan, ND 58554

✉️ kari.hatzenbuhler@mortonnd.org

☎️ 701.667.3310

🌐 www.mortonnd.org



Splonskowski, Mark D.

From: Worrel, Cindy
Sent: Tuesday, April 8, 2025 1:37 PM
To: Splonskowski, Mark D.
Subject: RE: MH PRC credit
Attachments: Mobile Home PRC Tax Parcel List.xlsx

Here is our spread sheet

From: Splonskowski, Mark D.
Sent: Tuesday, April 8, 2025 1:18 PM
To: NDACO Auditors ; NDACO Treasures
Cc: Myers, Shelli L.
Subject: MH PRC credit

***** CAUTION: This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

If a person paid their taxes and got the 5% discount are you refunding them the amount they paid with the 5% discount? If the amount they paid was less than \$500, what are you doing with the balance?

Thanks.

Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Germann, Colleen
Sent: Tuesday, April 8, 2025 1:52 PM
To: Splonskowski, Mark D.
Subject: RE: MH PRC credit

We submitted the discount to the state with the amounts and were refunded the 5% amount so we are paying back what the state gave us which is the 5% amount.

From: Splonskowski, Mark D.
Sent: Tuesday, April 8, 2025 12:18 PM
To: NDACO Auditors ; NDACO Treasures
Cc: Myers, Shelli L.
Subject: MH PRC credit

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If a person paid their taxes and got the 5% discount are you refunding them the amount they paid with the 5% discount? If the amount they paid was less than \$500, what are you doing with the balance?

Thanks.

Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, April 9, 2025 2:52 PM
To: NDACO Treasures; NDACO Tax Directors; NDACO Auditors
Cc: Heinle, Paul; Ohlhauser, Sarah F.; Pfaff, Ross T.; Williams, Vicki; Hasenyager, Amber
Subject: FW: Abatement After the PRC

Importance: High

******* CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *********

Good afternoon, everyone,

I've got an update to the email below. I've been working with the Treasurer's office to see how the state can receive overpayments for modified parcels due to other credits being applied for, etc. for the Primary Residence Credit. If you have an overpayment, you can send a check to the State Treasurer's office noting an overpayment for the Primary Residence Credit due to (insert issue, HPC abatement, etc.).

If you have any questions, feel free to reach out.

Thank you,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Myers, Shelli L.
Sent: Friday, March 21, 2025 10:41 AM
To: NDACO Treasures <tr@ndaco.org>; NDACO Tax Directors <tax@ndaco.org>; NDACO Auditors <auditors@ndaco.org>
Cc: Williams, Vicki <vwilliams@nd.gov>; Ohlhauser, Sarah F. <sfohlhauser@nd.gov>; Pfaff, Ross T. <rtpfaff@nd.gov>; Heinle, Paul <pheinle@nd.gov>
Subject: Abatement After the PRC

Good morning!

I've had questions on how to apply abatements after the Primary Residence Credit has been applied. Since there is no mechanism to receive money back from the PRC, the adjustments will need to be calculated in the HPC or DVC. We put together this handy dandy spreadsheet to help make the process easier.

Please let me know if you have any questions.

Have a great weekend,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

600 E Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Hildebrand, Alicia <HildebrandA@casscountynd.gov>
Sent: Monday, April 14, 2025 1:02 PM
To: Splonskowski, Mark D.
Subject: RE: Mobile Home PRC

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Mark,

If the PRC takes up all of the taxes, then the penalty and interest will be waived. For mobile homes that still have taxes owing, we are applying penalty and interest. We are treating them the same as when HC & VC are applied. Does that make sense?

Thank you,



Alicia M. Hildebrand
Treasury Manager
Cass County Finance Office
211 9th Street South
Fargo ND 58108-2806
hildebranda@casscountynd.gov
Fax: 701-241-5728
D: 701-241-5606

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Monday, April 14, 2025 12:55 PM
To: Hildebrand, Alicia <HildebrandA@casscountynd.gov>
Subject: Mobile Home PRC

CAUTION: EXTERNAL EMAIL

Good afternoon,

How are you handling the Primary Residence Credit funds for Mobile homes whose taxes have not yet been paid?

Are you waiving the penalty and interest, or no?

Thanks, and have a great day!

Mark Splonskowski

Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Sally Whittingham <sally.whittingham@dunncountynd.gov>
Sent: Tuesday, April 15, 2025 9:31 AM
To: Jeanotte, Jodie L.; NDACO Treasures
Subject: RE: Posting PRC

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

We have to post to 2024, we aren't allowed to use on back taxes

Sally Whittingham
Dunn County Auditor
701-573-9900
Courthouse Hours
M-Th 7:00 - 4:30 Friday 8:00 - 12:00
Email address now ends in .GOV

From: Jeanotte, Jodie L. <jljeanotte@nd.gov>
Sent: Tuesday, April 15, 2025 8:08 AM
To: NDACO Treasures <tr@ndaco.org>
Subject: Posting PRC

Good Morning,
If there are taxpayers with prior years due are we posting the \$500 or (whatever amount certified) to those years first or just the 2024 taxes?

Jodie Jeanotte
Rolette County Treasurer
PO Box 939
Rolla ND 58367
701-477-3207
jljeanotte@nd.gov

Splonskowski, Mark D.

From: Linda Svihovec <Linda.Svihovec@ndaco.org>
Sent: Tuesday, April 15, 2025 9:31 AM
To: Jeanotte, Jodie L.; NDACO Treasures
Subject: RE: Posting PRC

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Jodie,
The PRC is a **credit** on the 2024 property taxes so must be applied to the 2024 tax.

Linda Svihovec
ND Association of Counties
Cell: 701-570-0082

From: Jeanotte, Jodie L. <jljeanotte@nd.gov>
Sent: Tuesday, April 15, 2025 9:08 AM
To: Treasurers <tr@ndaco.org>
Subject: Posting PRC

Good Morning,
If there are taxpayers with prior years due are we posting the \$500 or (whatever amount certified) to those years first or just the 2024 taxes?

Jodie Jeanotte
Rolette County Treasurer
PO Box 939
Rolla ND 58367
701-477-3207
jljeanotte@nd.gov

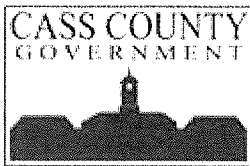
Splonskowski, Mark D.

From: Hildebrand, Alicia <HildebrandA@casscountynd.gov>
Sent: Tuesday, April 15, 2025 2:16 PM
To: Splonskowski, Mark D.
Subject: RE: Mobile Home PRC

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Roughly 230 and 188 refunds.

Thank you,



Alicia M. Hildebrand
Treasury Manager
Cass County Finance Office
211 9th Street South
Fargo ND 58108-2806
hildebranda@casscountynd.gov
Fax: 701-241-5728
D: 701-241-5606

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Tuesday, April 15, 2025 2:14 PM
To: Hildebrand, Alicia <HildebrandA@casscountynd.gov>
Subject: RE: Mobile Home PRC

CAUTION: EXTERNAL EMAIL

Ok thanks. How many did you have to process?

From: Hildebrand, Alicia <HildebrandA@casscountynd.gov>
Sent: Tuesday, April 15, 2025 1:23 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: Mobile Home PRC

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Mark,

Yes, we've generated corrected statements.

Thank you,



Alicia M. Hildebrand
Treasury Manager
Cass County Finance Office
211 9th Street South
Fargo ND 58108-2806
hildebranda@casscountynynd.gov
Fax: 701-241-5728
D: 701-241-5606

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Tuesday, April 15, 2025 11:05 AM
To: Hildebrand, Alicia <HildebrandA@casscountynynd.gov>
Subject: RE: Mobile Home PRC

CAUTION: EXTERNAL EMAIL

Ok thanks that makes sense. Are you creating a new tax statement for each parcel that receives the credit too?

From: Hildebrand, Alicia <HildebrandA@casscountynynd.gov>
Sent: Monday, April 14, 2025 1:02 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: Mobile Home PRC

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Mark,

If the PRC takes up all of the taxes, then the penalty and interest will be waived. For mobile homes that still have taxes owing, we are applying penalty and interest. We are treating them the same as when HC & VC are applied. Does that make sense?

Thank you,



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D: 701-241-5606

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Monday, April 14, 2025 12:55 PM
To: Hildebrand, Alicia <HildebrandA@casscountynynd.gov>
Subject: Mobile Home PRC

CAUTION: EXTERNAL EMAIL

Good afternoon,
How are you handling the Primary Residence Credit funds for Mobile homes whose taxes have not yet been paid?
Are you waiving the penalty and interest, or no?
Thanks, and have a great day!

Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Myers, Shelli L.
Sent: Wednesday, April 16, 2025 4:46 PM
To: Splonskowski, Mark D.
Subject: RE: PRC

Hi Mark,

That is correct, the refund will be without the discount, even if they paid with the discount. If a mobile home's consolidated tax was \$350 and they paid on Feb. 2 to receive the discount of \$17.50, the total they paid was \$332.50. The certified discount from the county would be the \$350, therefore, the amount you would refund to the mobile home owner would be \$350, not the \$332.50.

This is confusing and you aren't the only one asking the question.

Please let me know if you have further questions!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 16, 2025 3:50 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: PRC

Good afternoon Shelli,

I hate to be a broken record, but I just wanted to verify this before moving forward. If a person paid their mobile home taxes and received the 5% discount but the total taxes due were below the \$500 we still pay them what they originally owed, NOT the amount paid with the 5% discount. Example, if a person owes \$500 in taxes but receives the 5% discount and actually paid \$425, we still refund them the \$500 they originally owed, NOT \$475. Is that Correct?

Thaks and have a great evening.

Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Jeanotte, Jodie L.
Sent: Monday, April 21, 2025 11:44 AM
To: Splonskowski, Mark D.
Subject: Question

Follow Up Flag: Follow up
Flag Status: Completed

Good Morning Mark,

I am just wondering what other treasurer's are doing with the refunds for Primary Residence Credit when it comes to escrow company's. Are you sending to the taxpayers or the banks?

I feel like we were told this once before but, I cannot recall.

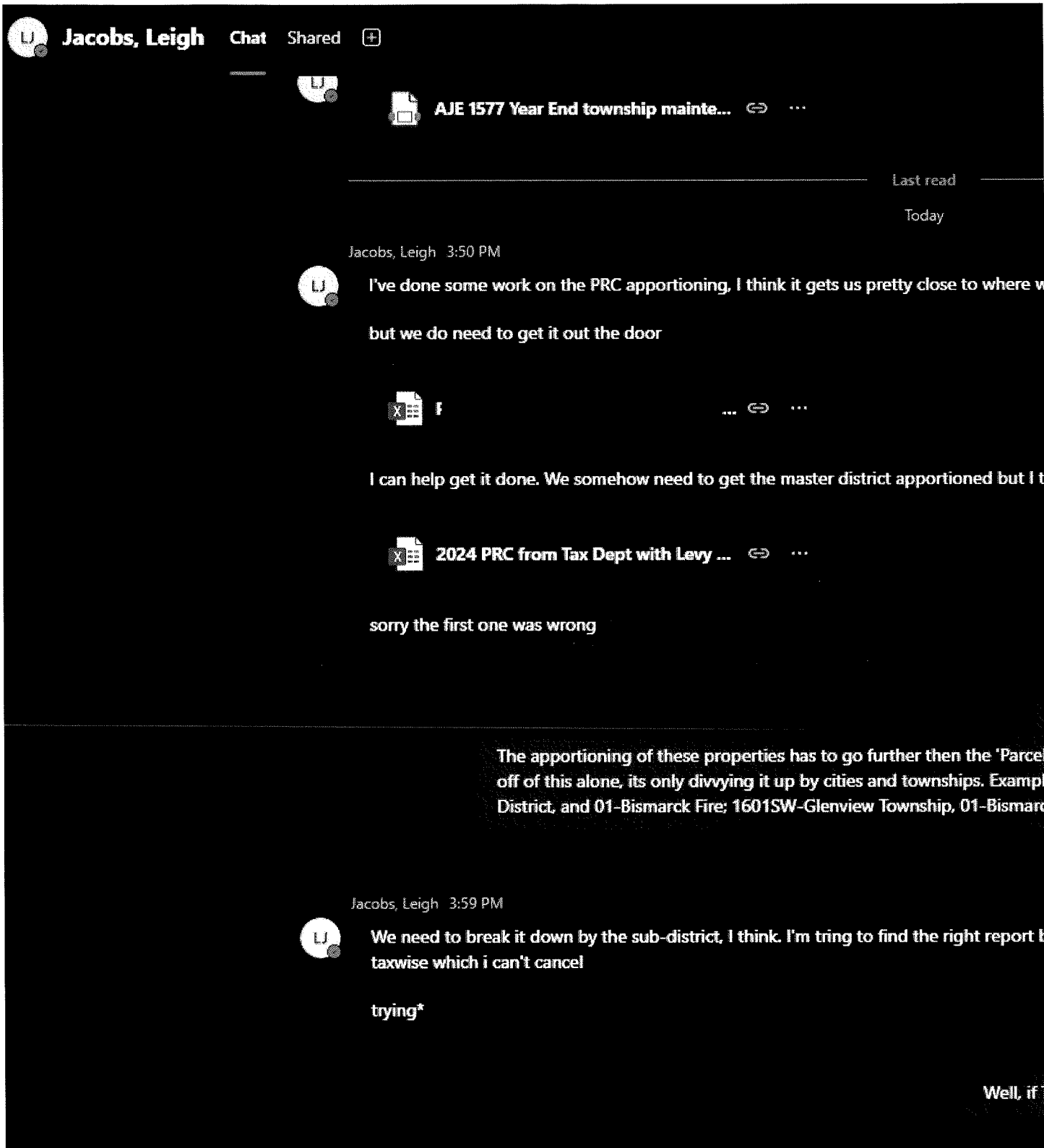
Thank you!

Jodie Jeanotte
Rolette County Treasurer
PO Box 939
Rolla ND 58367
701-477-3207
jljeanotte@nd.gov

Splonskowski, Mark D.

From: Larson, Thomas
Sent: Wednesday, April 23, 2025 4:02 PM
To: Splonskowski, Mark D.
Subject: Conversation with Leigh

Just an FYI.



Thomas Larson

Executive Assistant / Elections Coordinator

BURLEIGH COUNTY AUDITOR/TREASURER OFFICE

221 N. 5th Street, PO Box 5518 | Bismarck, ND 58501

Office: (701)222-6694 | Direct: (701)712-6210

Fax: (701) 222-7528 | LarsonThomas@ND.gov

Splonskowski, Mark D.

From: Myers, Shelli L.
Sent: Wednesday, April 23, 2025 4:37 PM
To: Splonskowski, Mark D.
Subject: RE: PRC

Hi Mark,

N.D.C.C. § 57-02-08.10(5) says "Within fourteen days of receiving the payment from the state treasurer, but no later than June thirtieth of each year after 2024, the county treasurer shall apportion and distribute the payment to the county and to the taxing districts of the county on the same basis as property taxes for the preceding year were apportioned and distributed."

Have a good evening,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 23, 2025 4:11 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: RE: PRC

Good afternoon, Is there a timeline in which the PRC funds have to be sent out and apportioned?
Thanks.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, April 16, 2025 4:46 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: PRC

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This is confusing and you aren't the only one asking the question.

Please let me know if you have further questions!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>

Sent: Wednesday, April 16, 2025 3:50 PM

To: Myers, Shelli L. <slmyers@nd.gov>

Subject: PRC

Good afternoon Shelli,

I hate to be a broken record, but I just wanted to verify this before moving forward. If a person paid their mobile home taxes and received the 5% discount but the total taxes due were below the \$500 we still pay them what they originally owed, NOT the amount paid with the 5% discount. Example, if a person owes \$500 in taxes but receives the 5% discount and actually paid \$425, we still refund them the \$500 they originally owed, NOT \$475. Is that Correct?

Thaks and have a great evening.

Mark Splonskowski

Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Worrel, Cindy
Sent: Wednesday, April 23, 2025 4:17 PM
To: Splonskowski, Mark D.
Subject: FW: Posting PRC

Mark here was some discussion regarding MH. Hope this helps

From: Linda Svihovec <Linda.Svihovec@ndaco.org>
Sent: Tuesday, April 15, 2025 9:31 AM
To: Jeanotte, Jodie L. <jljeanotte@nd.gov>; NDACO Treasures <tr@ndaco.org>
Subject: RE: Posting PRC

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Jodie,
The PRC is a **credit** on the 2024 property taxes so must be applied to the 2024 tax.

Linda Svihovec
ND Association of Counties
Cell: [REDACTED]

From: Jeanotte, Jodie L. <jljeanotte@nd.gov>
Sent: Tuesday, April 15, 2025 9:08 AM
To: Treasurers <tr@ndaco.org>
Subject: Posting PRC

Good Morning,
If there are taxpayers with prior years due are we posting the \$500 or (whatever amount certified) to those years first or just the 2024 taxes?

Jodie Jeanotte
Rolette County Treasurer
PO Box 939
Rolla ND 58367
701-477-3207
jljeanotte@nd.gov

Splonskowski, Mark D.

From: Grannis, Dawn
Sent: Thursday, April 24, 2025 8:14 AM
To: Splonskowski, Mark D.
Subject: RE: PRC

Mark,

In Mercer County mobile homes never (with the exception of once that I can remember) get out past the current year. Our sheriff makes sure they are collected. And I just did my PRC apportionment like I would do the homestead or disabled vet credit.

Have a Great Day! 😊

Dawn Grannis
Mercer County Treasurer
701 745 3323
dgrannis@nc.gov

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From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 23, 2025 4:13 PM
To: NDACO Auditors <auditors@ndaco.org>; NDACO Treasures <tr@ndaco.org>
Subject: PRC

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Good afternoon, how are you handling mobile home refunds if they have 2024 and 2023 taxes owing? Also, how are you handling the apportioning of the real estate portion of the PRC funds? Thanks

Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Ripplinger, Ronda
Sent: Thursday, April 24, 2025 8:15 AM
To: Jacobs, Leigh; Splonskowski, Mark D.
Subject: Re: Taxwise PRC Report
Attachments: Primary Residence Credit.pdf

So this is the report I ran this morning and like on Leigh's report we are showing we received more than what was run and that is because the Mobile homes are not included in this report which are on this report so it appears we received \$253,652.40 for the paid and we received \$18,524.99 for the unpaid.

I am going to run an apportioning report now and see if it works the way we need it too.

Ronda D. Ripplinger

Deputy Auditor/Treasurer
Burleigh County Auditor/Treasurer Office
221 N. 5th Street, PO Box 5518
Bismarck, ND 58501
Office: (701) 222-6694
Direct: (701) 712-2877
Fax: (701) 222-7528

From: Jacobs, Leigh <ljacobs@nd.gov>
Sent: Wednesday, April 23, 2025 4:52 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>; Ripplinger, Ronda <roripplinger@nd.gov>
Subject: Taxwise PRC Report

Mark & Ronda, here is the PRC report from TaxWise. It does give us the parcel number but doesn't apportion it for us. We need to calculate that

Leigh Jacobs, CPA
Finance Director
Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

Splonskowski, Mark D.

From: Sally Whittingham <sally.whittingham@dunncountynd.gov>
Sent: Thursday, April 24, 2025 8:04 AM
To: Splonskowski, Mark D.
Subject: RE: PRC

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Hi Mark,

Our software company programmed so that when we entered our PRC it did the apportioning for us. As far as the refunds the state said we had to apply to 2025 and couldn't use it on past due. Hope that helps a little.

Thanks

Sally Whittingham
Dunn County Auditor
701-573-9900
Courthouse Hours
M-Th 7:00 - 4:30 Friday 8:00 - 12:00
Email address now ends in .GOV

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 23, 2025 3:13 PM
To: NDACO Auditors <auditors@ndaco.org>; NDACO Treasures <tr@ndaco.org>
Subject: PRC

Good afternoon, how are you handling mobile home refunds if they have 2024 and 2023 taxes owing? Also, how are you handling the apportioning of the real estate portion of the PRC funds? Thanks

Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Grannis, Dawn
Sent: Thursday, April 24, 2025 8:14 AM
To: Splonskowski, Mark D.
Subject: RE: PRC

Mark,

In Mercer County mobile homes never (with the exception of once that I can remember) get out past the current year. Our sheriff makes sure they are collected. And I just did my PRC apportionment like I would do the homestead or disabled vet credit.

Have a Great Day! 😊

Dawn Grannis
Mercer County Treasurer
701 745 3323
dgrannis@nc.gov

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From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 23, 2025 4:13 PM
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Subject: PRC

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Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Grannis, Dawn
Sent: Thursday, April 24, 2025 8:18 AM
To: Splonskowski, Mark D.
Subject: RE: PRC

I did mine the first few days in April.

Have a Great Day! 😊

Dawn Grannis
Mercer County Treasurer
701 745 3323
dgrannis@nc.gov

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From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Thursday, April 24, 2025 8:15 AM
To: Grannis, Dawn <dgrannis@nd.gov>
Subject: RE: PRC

Ok great thanks! When did you get your PRC apportioned?

From: Grannis, Dawn <dgrannis@nd.gov>
Sent: Thursday, April 24, 2025 8:14 AM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: PRC

Mark,

In Mercer County mobile homes never (with the exception of once that I can remember) get out past the current year. Our sheriff makes sure they are collected. And I just did my PRC apportionment like I would do the homestead or disabled vet credit.

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dgrannis@nc.gov

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From: Splonskowski, Mark D. <msplonskowski@nd.gov>

Sent: Wednesday, April 23, 2025 4:13 PM

To: NDACO Auditors <auditors@ndaco.org>; NDACO Treasures <tr@ndaco.org>

Subject: PRC

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Good afternoon, how are you handling mobile home refunds if they have 2024 and 2023 taxes owing? Also, how are you handling the apportioning of the real estate portion of the PRC funds? Thanks

Mark Splonskowski

Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Myers, Shelli L.
Sent: Thursday, April 24, 2025 9:06 AM
To: Splonskowski, Mark D.
Subject: RE: PRC

I read this as having received payment on March 29th you would have 14 days from then, and then receiving payment in June, you have 14 days from whenever you get that payment, but no later than June 30. That is just how I read it, I'm not a lawyer so I would talk to your states attorney to have them interpret it for you.

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Thursday, April 24, 2025 8:12 AM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: RE: PRC

Ok so we have until June 30th to get the funds apportioned?

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, April 23, 2025 4:37 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: PRC

Hi Mark,

N.D.C.C. § 57-02-08.10(5) says "Within fourteen days of receiving the payment from the state treasurer, but no later than June thirtieth of each year after 2024, the county treasurer shall apportion and distribute the payment to the county and to the taxing districts of the county on the same basis as property taxes for the preceding year were apportioned and distributed."

Have a good evening,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 23, 2025 4:11 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: RE: PRC

Good afternoon, Is there a timeline in which the PRC funds have to be sent out and apportioned?
Thanks.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, April 16, 2025 4:46 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: PRC

Hi Mark,

That is correct, the refund will be without the discount, even if they paid with the discount. If a mobile home's consolidated tax was \$350 and they paid on Feb. 2 to receive the discount of \$17.50, the total they paid was \$332.50. The certified discount from the county would be the \$350, therefore, the amount you would refund to the mobile home owner would be \$350, not the \$332.50.

This is confusing and you aren't the only one asking the question.

Please let me know if you have further questions!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 16, 2025 3:50 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: PRC

Good afternoon Shelli,

I hate to be a broken record, but I just wanted to verify this before moving forward. If a person paid their mobile home taxes and received the 5% discount but the total taxes due were below the \$500 we still pay them what they originally owed, NOT the amount paid with the 5% discount. Example, if a person owes \$500 in taxes but receives the 5% discount and actually paid \$425, we still refund them the \$500 they originally owed, NOT \$475. Is that Correct?

Thaks and have a great evening.

Mark Splonskowski
Burleigh County Auditor/Treasurer

Splonskowski, Mark D.

From: Schmidt, Taylor
Sent: Thursday, April 24, 2025 10:22 AM
To: Jacobs, Leigh; Ripplinger, Ronda; Splonskowski, Mark D.
Subject: RE: Taxwise PRC Report

I think the \$500 that can't be reconciled is parcel 2 [REDACTED] This parcel has a PRC of \$500 on the Taxwise list but was not on the Tax Department list.

Taylor Schmidt
Deputy Finance Director
Burleigh County

(701) 712-8354
schmidt.taylor@nd.gov
316 N 5th St Ste 104
Bismarck, ND 58501
www.burleigh.gov

From: Jacobs, Leigh <ljacobs@nd.gov>
Sent: Thursday, April 24, 2025 10:14 AM
To: Ripplinger, Ronda <roripplinger@nd.gov>; Splonskowski, Mark D. <msplonskowski@nd.gov>
Cc: Schmidt, Taylor <schmidt.taylor@nd.gov>
Subject: RE: Taxwise PRC Report

There is a difference between the Tax Department's certified amounts and the amounts from the TaxWise report

Taxwise Shows \$10,429,001 to apportion for RE; but the ND Tax Department certified \$10,438,136

This is a difference of \$9,135.29

There are at least 12 people(\$6000) in the ND Tax Department report who are not on the TaxWise apportioning report.

Also, TaxWise does not calculate a refund. I.e., if the Tax Department gave someone \$500 but they only owe \$200, TaxWise will only apply \$200. So this difference amounts to \$3,635.29. That leaves \$500 that I can't exactly reconcile

So, we'll need to do some additional work to fix the reconciliation

From: Ripplinger, Ronda <roripplinger@nd.gov>
Sent: Thursday, April 24, 2025 8:15 AM
To: Jacobs, Leigh <ljacobs@nd.gov>; Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: Re: Taxwise PRC Report

So this is the report I ran this morning and like on Leigh's report we are showing we received more than what was run and that is because the Mobile homes are not included in this report which are on this report so it appears we received \$253,652.40 for the paid and we received \$18,524.99 for the unpaid.

I am going to run an apportioning report now and see if it works the way we need it too.

Ronda D. Ripplinger

Deputy Auditor/Treasurer

Burleigh County Auditor/Treasurer Office

221 N. 5th Street, PO Box 5518

Bismarck, ND 58501

Office: (701) 222-6694

Direct: (701) 712-2877

Fax: (701) 222-7528

From: Jacobs, Leigh <ljacobs@nd.gov>

Sent: Wednesday, April 23, 2025 4:52 PM

To: Splonskowski, Mark D. <msplonskowski@nd.gov>; Ripplinger, Ronda <roripplinger@nd.gov>

Subject: Taxwise PRC Report

Mark & Ronda, here is the PRC report from TaxWise. It does give us the parcel number but doesn't apportion it for us. We need to calculate that

Leigh Jacobs, CPA
Finance Director
Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

Splonskowski, Mark D.

From: Jacobs, Leigh
Sent: Thursday, April 24, 2025 2:40 PM
To: Ripplinger, Ronda; Schmidt, Taylor
Cc: Splonskowski, Mark D.
Subject: RE: Attached Image

That makes sense to me

From: Ripplinger, Ronda <roripplinger@nd.gov>
Sent: Thursday, April 24, 2025 2:05 PM
To: Schmidt, Taylor <schmidt.taylor@nd.gov>; Jacobs, Leigh <ljacobs@nd.gov>
Cc: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: Fw: Attached Image

These are the receipts I have I entered the payment then I reversed it after I ran the report to apportion the residential of \$10,429,000.68 we have a remaining amount of \$285,910.53 I think what I will do with that is put it back on the GL as and ACH to the [REDACTED] account just so our Cash is correct and when we get to the point of moving for Mobile Homes I can void it again and apply it accurately.

Let me know thoughts or concerns.

Thank you!

Ronda D. Ripplinger

Deputy Auditor/Treasurer

Burleigh County Auditor/Treasurer Office

221 N. 5th Street, PO Box 5518

Bismarck, ND 58501

Office: (701) 222-6694

Direct: (701) 712-2877

Fax: (701) 222-7528

From: c08cad001@nd.gov <c08cad001@nd.gov>
Sent: Thursday, April 24, 2025 1:59 PM

To: Ripplinger, Ronda <roripplinger@nd.gov>

Subject: Attached Image

Splonskowski, Mark D.

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Friday, April 25, 2025 11:37 AM
To: NDACO Tax Directors; NDACO Auditors; NDACO Treasures
Cc: Hasenyager, Amber; Heinle, Paul; Ohlhauser, Sarah F.; Pfaff, Ross T.; Williams, Vicki
Subject: PRC Final Distribution Timeline

Importance: High

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Hi everyone,

I've had quite a few questions about the deadline for the final PRC distribution certification. Senate Bill 2201 allowed for any trust to apply for the 2024 credit until May 1st. You can expect from us to send your county's list to you May 2nd. At that point you will need to add the credits and report back to us with a final 2024 distribution certification by May 15th. We will then have to audit those and get them to the state treasurer by May 31st. It's kind of a tight turnaround this year, next year we won't have this particular issue, so it should be easier.

Thanks for your work and patience in our first year of PRC implementation!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Lawyer, Julie A.
Sent: Friday, April 25, 2025 1:51 PM
To: Jacobs, Leigh; Splonskowski, Mark D.
Cc: Ripplinger, Ronda; Schmidt, Taylor; Bitner, Brian
Subject: RE: Interest earned on late Primary Residence Credit Payments

Leigh:

Thanks for sending this out. Just confirming that yes, since the statute gives us up to 14 days to distribute the funds, any interest earned on the funds after the 14th day should also go to the entity receiving those funds.

Julie

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From: Jacobs, Leigh <ljacobs@nd.gov>
Sent: Friday, April 25, 2025 1:37 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Cc: Ripplinger, Ronda <rripplinger@nd.gov>; Schmidt, Taylor <schmidt.taylor@nd.gov>; Bitner, Brian <bccbitner@nd.gov>; Lawyer, Julie A. <JLAWYER@nd.gov>
Subject: Interest earned on late Primary Residence Credit Payments

Good afternoon Mark,

I spoke with Chair Bitner this week about the lateness in distributing the Primary Residence Credits. One concern was with interest the County earned on the approximately \$9M of cash we were holding for other entities. Chair Bitner brought the concern to State's Attorney Lawyer who confirmed that the County is legally allowed to apportion the interest earned on those funds during the period when the funds were considered late to distribute. By my count, April 11th was the last day of the fourteen-day window the County had to distribute those funds. Fortunately, we know the daily interest rate earned on those funds and can calculate precisely how much interest each entity is entitled to.

I understand that your office was apportioning those funds yesterday, and I believe the transfers were submitted to Wells Fargo. We'll have to check on the bank statements to see on what date the funds left our account. Once we know this, I've asked Taylor to calculate the interest owed to each of the various entities, and then we can help prepare the necessary journal entries to apportion the cash. I think we can have all this information together by early next week.

Thanks and please let me know if you have any questions.

Leigh Jacobs, CPA
Finance Director
Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

Splonskowski, Mark D.

From: Jeanotte, Jodie L.
Sent: Monday, April 28, 2025 3:12 PM
To: Splonskowski, Mark D.
Subject: prc refunds

Good afternoon Mark, have you gotten a reply on your question for the PRC refunds? I'm just wondering if we should email back to the taxpayers or the Mortgage company.

Jodie Jeanotte
Rolette County Treasurer
PO Box 939
Rolla ND 58367
701-477-3207
jljeanotte@nd.gov

Splonskowski, Mark D.

From: Jacobs, Leigh
Sent: Tuesday, April 29, 2025 4:03 PM
To: Ripplinger, Ronda
Cc: Splonskowski, Mark D.
Subject: RE: Reports
Attachments: PRC Entry 4.21.2025.pdf

Ronda, it looks like the apportioning entry made on the 21st does not agree with the PRC report from TaxWise.

It appears we used the distribution % to calculate the distribution amount rather than the amount listed as the "Dist Amount" on the report.

I think the City is expecting the cash they receive to agree with the supporting reports. This appears to be the source of Megan's confusion

Leigh Jacobs, CPA
Finance Director
Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

From: Megan Vote <mvote@bismarcknd.gov>
Sent: Tuesday, April 29, 2025 3:30 PM
To: Larson, Thomas <larsonthomas@nd.gov>; Ripplinger, Ronda <roripplinger@nd.gov>; Jacobs, Leigh <ljacobs@nd.gov>
Cc: Katie A. Petrou <kpetrou@bismarcknd.gov>; Eric Lund <elund@bismarcknd.gov>
Subject: RE: Reports

<p>***** CAUTION: This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****</p>
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Good afternoon,

After entering the information into our worksheet from the template that was sent, along with comparing them to the numbers that were sent from Thomas, the totals do not match what is attached below. We are wondering if there is a rounding error somewhere that it is showing that the numbers are off by \$0.77? The amount that we are off by is \$2,210,363.07.

	From Thomas	From the Template
Bismarck Building Construction	21,603.67	21,603.22
Bismarck General Fund	1,901,403.93	1,901,403.67
Bismarck Library	172,235.99	172,236.11
Bismarck Special Deficiency	28,706.87	28,706.48
Bismarck Public Transportation	86,412.61	86,412.82
	2,210,363.07	2,210,362.30

Difference of the two: \$0.77

Thanks,

Megan Vote

Accounting Technician

City of Bismarck

Fiscal Services
221 North Fifth Street
PO Box 5503
Bismarck ND 58506-5503

Office: 701-355-1609

Email: mvote@bismarcknd.gov

Website: bismarcknd.gov

Facebook: facebook.com/bismarcknd.gov | X: x.com/BismarckNDGov | Instagram:
instagram.com/bismarckndgov | Threads: threads.net/@bismarckndgov | LinkedIn:
linkedin.com/company/CityofBismarck | YouTube: youtube.com/bismarckndgov

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From: Larson, Thomas <larsonthomas@nd.gov>

Sent: Tuesday, April 29, 2025 8:33 AM

To: Megan Vote <mvote@bismarcknd.gov>; Ripplinger, Ronda <roripplinger@nd.gov>; Jacobs, Leigh <ljacobs@nd.gov>

Cc: Katie A. Petrou <kpetrou@bismarcknd.gov>; Eric Lund <elund@bismarcknd.gov>

Subject: RE: Reports

CAUTION: ***External Email - Use caution clicking links or opening attachments***

Megan,

I went through the receipting of the Primary Residence Credit and got the totals that were specific to that credit.

City Of Bismarck - PRC

<i>Fund</i>	<i>Amount</i>
Bismarck Building Construction	\$ 21,603.67
Bismarck General Fund	1,901,403.93
Bismarck Library	172,235.99
Bismarck Special Deficiency	28,706.87
Bismarck Public Transportation	86,412.61
	<u>\$ 2,210,363.07</u>

I believe this is what you are missing.

Thomas.

Thomas Larson

Executive Assistant / Elections Coordinator

BURLEIGH COUNTY AUDITOR/TREASURER OFFICE

221 N. 5th Street, PO Box 5518 | Bismarck, ND 58501

Office: (701)222-6694 | Direct: (701)712-6210

Fax: (701) 222-7528 | LarsonThomas@ND.gov

From: Megan Vote <mvote@bismarcknd.gov>

Sent: Tuesday, April 29, 2025 8:30 AM

To: Ripplinger, Ronda <roripplinger@nd.gov>; Jacobs, Leigh <ljacobs@nd.gov>; Larson, Thomas <larsonthomas@nd.gov>

Cc: Katie A. Petrou <kpetrou@bismarcknd.gov>; Eric Lund <elund@bismarcknd.gov>

Subject: RE: Reports

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Good morning,

I have attached a copy of the difference that we are showing from what we received in the ACH remittance information and the Payment Distribution Recap by Fund tax reports. We are showing a difference of \$2,210,363.07. The special assessment was correct this time along with the fire protection. Please let me know if you need anything else from us.

ach remittance info	burleigh county tax reports	difference	
23,862.02	2,258.35	21,603.67	BLDG CONSTRUCTION PAYABLE
555.40	555.40	-	FIRE PROTECTION PAYABLE
2,098,566.64	197,162.71	1,901,403.93	GENERAL FUND PAYABLE
190,086.82	17,850.83	172,235.99	LIBRARY FUND PAYABLE
95,352.71	8,940.10	86,412.61	PUBLIC TRANSPORT PAYABLE
31,687.31	2,980.44	28,706.87	SPECIAL DEFICIENCY PAYABLE
244,986.68	244,986.68	-	SPECIAL ASSESSMENT PAYABLE
2,685,097.58	474,734.51	2,210,363.07	

Thanks,

Megan Vote

Accounting Technician

City of Bismarck

Fiscal Services

221 North Fifth Street

PO Box 5503

Bismarck ND 58506-5503

Office: 701-355-1609

Email: mvote@bismarcknd.gov

Website: bismarcknd.gov

Facebook: facebook.com/bismarcknd.gov | X: x.com/BismarckNDGov | Instagram:

instagram.com/bismarckndgov | Threads: threads.net/@bismarckndgov | LinkedIn:

linkedin.com/company/CityofBismarck | YouTube: youtube.com/bismarckndgov

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From: Ripplinger, Ronda <roripplinger@nd.gov>

Sent: Tuesday, April 29, 2025 7:39 AM

To: Jacobs, Leigh <ljacobs@nd.gov>; Larson, Thomas <larsonthomas@nd.gov>; Megan Vote <mvote@bismarcknd.gov>

Subject: Reports

CAUTION: ***External Email - Use caution clicking links or opening attachments***

Good morning to you all,

I am trying to figure out what other reports Megan and her team need to reconcile, Thomas says this is all he sends them and I have already sent them the excel and the report for Bismarck Specials however they need another report and I am not sure who sends it or where it comes from.

Leigh do you send anything to Megan and her team at end of month that they would need to reconcile apportioning?

Eric tells me it is Apportionment for tax credit report.

I have not gotten to see what it is exactly that they are looking for as far as a report I thought about that when I was walking out yesterday at 5, Megan maybe you can send me a copy of what you all got last month and that might help me locate the actual report.

Eric did send me this:

County of Burleigh

Fiscal Year: 2025-2025

ACH Direct Deposit

Invoice	Inv. Date	Vendor	Total	Detail Line Description
04212025	4/21/2025	EFT CITY OF BISMARCK	\$23,862.02	Bldg Construction Payable
04212025	4/21/2025	EFT CITY OF BISMARCK	\$555.40	Fire Protection Payable
04212025	4/21/2025	EFT CITY OF BISMARCK	\$2,098,566.64	General Fund Payable
04212025	4/21/2025	EFT CITY OF BISMARCK	\$190,086.82	Library Fund Payable
04212025	4/21/2025	EFT CITY OF BISMARCK	\$95,352.71	Public Transport Payable
04212025	4/21/2025	EFT CITY OF BISMARCK	\$31,687.31	Spec Deficiency Payable
04212025	4/21/2025	EFT CITY OF BISMARCK	\$244,986.68	Special Assessment Payable
Subtotal for Vendor:		EFT CITY OF BISMARCK	\$2,685,097.58	

however this is what Thomas sends them and a cover sheet that has a copy of the EFT it looks like a copy of the check. Thomas sends them that and they have it as you can see.

I think and correct me if I am wrong Megan but you are looking for the breakdown like I send you for the Bismarck Specials which is the \$244,986.68 which I have sent that and the Fire Protection sheet. As far as my end of month reports I have sent them the same ones I send at end of month. So I am not sure where the others come from, do any of you know?

Ronda D. Ripplinger

Deputy Auditor/Treasurer

Burleigh County Auditor/Treasurer Office

221 N. 5th Street, PO Box 5518

Bismarck, ND 58501

Office: (701) 222-6694

Direct: (701) 712-2877

Fax: (701) 222-7528

Splonskowski, Mark D.

From: Splonskowski, Mark D.
Sent: Tuesday, April 29, 2025 8:50 AM
To: Jeanotte, Jodie L.
Subject: RE: prc refunds

Good morning Jodie,

Can you let me know which question you are referring to?

Thanks!

Mark Splonskowski
Burleigh County Auditor/Treasurer

From: Jeanotte, Jodie L. <jljeanotte@nd.gov>
Sent: Monday, April 28, 2025 3:12 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: prc refunds

Good afternoon Mark, have you gotten a reply on your question for the PRC refunds? I'm just wondering if we should email back to the taxpayers or the Mortgage company.

Jodie Jeanotte
Rolette County Treasurer
PO Box 939
Rolla ND 58367
701-477-3207
jljeanotte@nd.gov

Splonskowski, Mark D.

From: Eagle, Angela <aeagle@nd.gov>
Sent: Thursday, March 13, 2025 11:46 AM
To: NDACO Auditors
Subject: PRC

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

How are you handling the abatements for PRC? Resident paid tax is 339.05 with discount they paid 322.10. so what amount is reported to the state for reimb? They 339.05 or the 322.10?

ANGELA EAGLE

*Sioux County Auditor
County Superintendent of School
9-1-1 Coordinator
303 2nd Ave / PO Box L
Fort Yates, ND 58538
701-854-3481 Opt. #1
SIOUX COUNTY*



NORTH DAKOTA

Splonskowski, Mark D.

From: Caya, Brandi M.
Sent: Wednesday, February 21, 2024 8:38 AM
To: Buchwitz, Erin P.; Caya, Brandi M.; Fiechtner, Mark; Hart, Lisa; Knudson, Tessa M.; Larson, Thomas; Potoniec, Matthew; Ripplinger, Ronda; Schilling, Colette K.; Splonskowski, Mark D.; Vietmeier, Alan R.
Subject: FW: Primary Residence Credit Update

FYI;

Brandi Caya
Deputy Auditor/Treasurer
Burleigh County
(701) 222-6719

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, February 21, 2024 8:17 AM
To: NDACO Treasures <tr@ndaco.org>; NDACO Auditors <auditors@ndaco.org>; NDACO Tax Directors <tax@ndaco.org>; [REDACTED]
[REDACTED]
[REDACTED]
Cc: Svihovec, Linda M. <Linda.Svihovec@ndaco.org>; Preskey, Donnell <donnell.preskey@ndaco.org>; Hummel, Jessi L. <jhummel@nd.gov>; Ohlhauser, Sarah F. <sfohlhauser@nd.gov>; Pfaff, Ross T. <rtpfaff@nd.gov>; Waind, David W. <davwaind@nd.gov>; Williams, Vicki <vwilliams@nd.gov>; Zent, Breanna M. <bzent@nd.gov>
Subject: Primary Residence Credit Update

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Good morning, Everyone.

I hope this email finds you all well and enjoying a nice sunny day!

I want to update you about the Primary Residence Credit. As we've discussed, a transfer option has been made available for a home sale so the buyers/sellers can transfer their Primary Residence Credits to their new residences. This transfer option is only for those who completed an application before March 31, this is not a new application. We've advised that the transfer option would be available until May 31, but a revision to extend the transfer period has been made until November 1. This will mean that there will be one more exchange of data November 2nd between the state and the counties. If you have any questions about this, please feel free to reach out.

Thank you for all you do!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: [REDACTED]
Sent: Friday, June 7, 2024 12:38 PM
Subject: Primary Residence Credit file and Tax-Wise

Some people who received this message don't often get email from linda.coward@tylertech.com. [Learn why this is important](#)

******* CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *********

Tax-Wise Development is busy working on a solution for updating Tax-Wise with the PRC (Primary Residence Credit) file information. We have been working with the state this week to better understand these additional needs that ND 2023 HB1158 requires. We've also included some clients with the greatest number of Mobile Homes in the development discussions.

We will be releasing the solution, once it has been completed, tested and Support has been trained. Additionally, a Teams meeting will be held to show you the solution and answer questions you may have.

The state verified that there is nothing in the legislation that requires you to update Tax-Wise right away with the data in the PRC file. Please be patient while we are working to get the solution completed. We ask that you be on the lookout for follow-up emails in the coming weeks, so you don't miss the opportunity to take part in the Teams meeting.

Sincerely,

Linda Coward
Product Owner
Tyler Technologies, Inc.

[REDACTED]
www.tylertech.com

Splonskowski, Mark D.

From: Coward, Linda <[REDACTED]>
Sent: Thursday, August 15, 2024 8:23 AM
To: Erickson, Bonnie S.; Thompson, Randy R.; Kessel, Marcia; Swanson, Stacey; jfreier@bowmancountynd.gov; Schumacher, Mindy; Vietmeier, Alan R.; Splonskowski, Mark D.; Nelson, Debbie; Ebert, Cathy; Schmidt, Jeri G.; Rhone, Dawn R.; mortoncountytax@mortonnd.org; Hayen, LaJuana; Bopp, Tia; Sioux County Tax; Eagle, Angela; Lorge, Joan; Buzalsky, Lorrie; Richard, Karen; Wandler, Natalie; Perleberg, Tyler W.; Alonge, Jessica; Reimer, Mindy; Leas, Sheri; Sevigny, Ed; Quibell, Kristi; Marisa.haman@co.ward.nd.us; noreen.barton@co.ward.nd.us; Darcy Anderson
Cc: Caya, Brandi M.; misty.hester@wardnd.com; Masterson, Lindsey
Subject: North Dakota PRC Import documentation
Attachments: ND HB1158 Primary Residence Credit Setup and Import.pdf

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

The North Dakota Primary Residence Credit Import documentation is attached. Follow these instructions prior to creating the Estimated Property Tax statements.

NOTE: The state recently revised the format of the Estimated Property Tax statements. The updated version is expected to be released in this week's patch, by Friday.

Linda Coward
Product Owner
Tyler Technologies, Inc.



www.tylertech.com

Splonskowski, Mark D.

From: Coward, Linda <[REDACTED]>
Sent: Thursday, August 15, 2024 10:14 AM
To: Erickson, Bonnie S.; Thompson, Randy R.; Kessel, Marcia; Swanson, Stacey; jfreier@bowmancountynd.gov; Schumacher, Mindy; Vietmeier, Alan R.; Splonskowski, Mark D.; Nelson, Debbie; Ebert, Cathy; Schmidt, Jeri G.; Rhone, Dawn R.; mortoncountytax@mortonnd.org; Hayen, LaJuana; Bopp, Tia; Sioux County Tax; Eagle, Angela; Lorge, Joan; Buzalsky, Lorrie; Richard, Karen; Wandler, Natalie; Perleberg, Tyler W.; Alonge, Jessica; Reimer, Mindy; Leas, Sheri; Sevigny, Ed; Quibell, Kristi; Marisa.haman@co.ward.nd.us; noreen.barton@co.ward.nd.us; Darcy Anderson
Cc: Caya, Brandi M.; misty.hester@wardnd.com; Masterson, Lindsey
Subject: RE: North Dakota PRC Import documentation

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

It has come to my attention that the North Dakota PRC Import documentation may be a little confusing about what year the import needs to be applied to.

You will use this process for tax year 2024 and forward, depending on what the legislature pursues.

My apologies for any confusion the screenshot may have caused.

If you have further questions about the document and process, please contact Tax-Wise Support for assistance.

Sincerely,

Linda Coward
Product Owner
[REDACTED]

From: Coward, Linda
Sent: Thursday, August 15, 2024 8:23 AM
To: bserickson@nd.gov; rrthompson@nd.gov; mdlamb@nd.gov; stswanson@nd.gov; jfreier@bowmancountynd.gov; mischumacher@bowmancountynd.gov; avietmeier@nd.gov; msplonskowski@nd.gov; debbie.nelson@gfcounty.org; cebert@nd.gov; jerschmidt@nd.gov; Dawn.Rhone@mortonnd.org; mortoncountytax@mortonnd.org; lhayen@nd.gov; tbopp@nd.gov; siouxtax@nd.gov; aEagle@nd.gov; jolorge@nd.gov; lbuzalsky@nd.gov; krichard@starkcountynd.gov; Nwandler@starkcountynd.gov; tperleberg@stutsmancounty.gov; jalonge@stutsmancounty.gov; mreimer@nd.gov; sleas@nd.gov; esevigny@nd.gov; kquibell@nd.gov; Marisa.haman@co.ward.nd.us; noreen.barton@co.ward.nd.us; darcya@co.williams.nd.us
Cc: brcaya@ND.gov; misty.hester@wardnd.com; IMasterson@nd.gov
Subject: North Dakota PRC Import documentation

The North Dakota Primary Residence Credit Import documentation is attached. Follow these instructions prior to creating the Estimated Property Tax statements.

NOTE: The state recently revised the format of the Estimated Property Tax statements. The updated version is expected to be released in this week's patch, by Friday.

Linda Coward
Product Owner
Tyler Technologies, Inc.


www.tylertech.com

Splonskowski, Mark D.

From: Coward, Linda [REDACTED]
Sent: Monday, August 19, 2024 1:23 PM
To: Erickson, Bonnie S.; Thompson, Randy R.; Kessel, Marcia; Swanson, Stacey; jfreier@bowmancountynd.gov; Schumacher, Mindy; Vietmeier, Alan R.; Splonskowski, Mark D.; Nelson, Debbie; Ebert, Cathy; Schmidt, Jeri G.; Rhone, Dawn R.; mortoncountytax@mortonnd.org; Hayen, LaJuana; Bopp, Tia; Sioux County Tax; Eagle, Angela; Lorge, Joan; Buzalsky, Lorrie; Richard, Karen; Wandler, Natalie; Perleberg, Tyler W.; Alonge, Jessica; Reimer, Mindy; Leas, Sheri; Sevigny, Ed; Quibell, Kristi; Marisa.haman@co.ward.nd.us; noreen.barton@co.ward.nd.us; Darcy Anderson
Cc: Caya, Brandi M.; misty.hester@wardnd.com; Masterson, Lindsey
Subject: Updated North Dakota PRC Set-up and Import documentation
Attachments: ND HB 1158 Primary Residence Credit Set-up and Import.pdf

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

The North Dakota HB 1158 Primary Residence Credit Set-up and Import documentation screen shots have been updated to prevent any confusion about the tax year the legislation pertains to.

If you have any questions about the document and process, please contact [Tax-Wise Support](#) for assistance.

Thank you,

Linda Coward
Product Owner
Tyler Technologies, Inc.

[REDACTED]
www.tylertech.com

Splonskowski, Mark D.

From: Caya, Brandi M.
Sent: Wednesday, August 21, 2024 8:46 AM
To: Splonskowski, Mark D.
Subject: FW: Primary Residence Credit Mailing Info

Importance: High

Mark,

I have completed this survey.

Thanks

Brandi Caya
Deputy Auditor/Treasurer
Burleigh County
(701) 222-6719

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Tuesday, August 20, 2024 3:37 PM
To: NDACO Auditors <auditors@ndaco.org>; NDACO Treasures <tr@ndaco.org>
Subject: Primary Residence Credit Mailing Info
Importance: High

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Good afternoon,

The North Dakota Office of State Tax Commissioner is conducting a brief survey to gather valuable feedback and insight regarding the Primary Residence Credit mailing. This short survey will help us to supply the proper number of inserts for the tax statements. Please complete the survey by *Thursday, August 29*, by clicking the link below:

<https://www.surveymonkey.com/r/NDTAXGMYDP9Q>

If you answered “no” to any of the questions, please respond with “n/a” to any subsequent questions that don’t apply to you.

Your feedback is greatly appreciated. Thank you for your time!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Jacobs, Leigh
Sent: Tuesday, April 29, 2025 10:49 AM
To: Splonskowski, Mark D.; Ripplinger, Ronda
Cc: Schmidt, Taylor
Subject: Emailing: Exceptions to PRC Report - Must send to ND Tax Dept along with check
Attachments: Exceptions to PRC Report - Must send to ND Tax Dept along with check.xlsx

Good morning,

I've attached a list of exceptions to the PRC payment we received from the Tax Department.

Long story short, the Tax Department overpaid us on the PRC and we will have to reimburse them and provide a reconciliation (attached).

I think they wanted this by May 15th but I may have misunderstood

Leigh Jacobs, CPA
Finance Director
Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

Splonskowski, Mark D.

From: Myers, Shelli L.
Sent: Tuesday, April 29, 2025 2:19 PM
To: Splonskowski, Mark D.
Subject: Penalty and Interest and the PRC

Hi Mark,

I got your call and have been in meetings, so I thought I'd shoot you an email. Your question was what to do with the penalty and interest on the mobile home parcels, correct? The counties that I've talked to have all written it off. The final decision is up to you and the commission board to see how you want to handle it.

Have a good afternoon,

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-3127 | Fax: 701-328-3048 | www.tax.nd.gov



"When gratitude becomes your default setting, life changes." ~Nancy Leigh Demoss

Splonskowski, Mark D.

From: Splonskowski, Mark D.
Sent: Wednesday, April 23, 2025 4:20 PM
To: Worrel, Cindy
Subject: RE: Posting PRC

I did see that, however in our Tyler system I'm not sure how to apply it to 2024 and not 2023 first. Thanks.


From: Worrel, Cindy <cworrel@nd.gov>
Sent: Wednesday, April 23, 2025 4:17 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: FW: Posting PRC

Mark here was some discussion regarding MH. Hope this helps

From: Linda Svihovec <Linda.Svihovec@ndaco.org>
Sent: Tuesday, April 15, 2025 9:31 AM
To: Jeanotte, Jodie L. <jljeanotte@nd.gov>; NDACO Treasures <tr@ndaco.org>
Subject: RE: Posting PRC

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Jodie,
The PRC is a **credit** on the 2024 property taxes so must be applied to the 2024 tax.

Linda Svihovec
ND Association of Counties


From: Jeanotte, Jodie L. <jljeanotte@nd.gov>
Sent: Tuesday, April 15, 2025 9:08 AM
To: Treasurers <tr@ndaco.org>
Subject: Posting PRC

Good Morning,
If there are taxpayers with prior years due are we posting the \$500 or (whatever amount certified) to those years first or just the 2024 taxes?

Jodie Jeanotte
Rolette County Treasurer
PO Box 939
Rolla ND 58367
701-477-3207
jljeanotte@nd.gov

Splonskowski, Mark D.

From: Splonskowski, Mark D.
Sent: Wednesday, April 16, 2025 4:47 PM
To: Myers, Shelli L.
Subject: RE: PRC

Great, thank you very much for the verification. Have a great evening!

Mark Splonskowski
Burleigh County Auditor/Treasurer

From: Myers, Shelli L. <slmyers@nd.gov>
Sent: Wednesday, April 16, 2025 4:46 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: PRC

Hi Mark,

That is correct, the refund will be without the discount, even if they paid with the discount. If a mobile home's consolidated tax was \$350 and they paid on Feb. 2 to receive the discount of \$17.50, the total they paid was \$332.50. The certified discount from the county would be the \$350, therefore, the amount you would refund to the mobile home owner would be \$350, not the \$332.50.

This is confusing and you aren't the only one asking the question.

Please let me know if you have further questions!

Shelli Myers
State Supervisor of Assessments & Property Tax Division Director
Phone: 701-328-3127 | Fax: 701-328-3048

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Wednesday, April 16, 2025 3:50 PM
To: Myers, Shelli L. <slmyers@nd.gov>
Subject: PRC

Good afternoon Shelli,

I hate to be a broken record, but I just wanted to verify this before moving forward. If a person paid their mobile home taxes and received the 5% discount but the total taxes due were below the \$500 we still pay them what they originally owed, NOT the amount paid with the 5% discount. Example, if a person owes \$500 in taxes but receives the 5% discount and actually paid \$425, we still refund them the \$500 they originally owed, NOT \$475. Is that Correct?

Thaks and have a great evening.

Splonskowski, Mark D.

From: Splonskowski, Mark D.
Sent: Tuesday, April 8, 2025 1:55 PM
To: Germann, Colleen
Subject: RE: MH PRC credit

Ok, thank you.

From: Germann, Colleen <cgermann@nd.gov>
Sent: Tuesday, April 8, 2025 1:52 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Subject: RE: MH PRC credit

We submitted the discount to the state with the amounts and were refunded the 5% amount so we are paying back what the state gave us which is the 5% amount.

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Tuesday, April 8, 2025 12:18 PM
To: NDACO Auditors <auditors@ndaco.org>; NDACO Treasures <tr@ndaco.org>
Cc: Myers, Shelli L. <slmyers@nd.gov>
Subject: MH PRC credit

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If a person paid their taxes and got the 5% discount are you refunding them the amount they paid with the 5% discount? If the amount they paid was less than \$500, what are you doing with the balance?

Thanks.

Mark Splonskowski
Burleigh County Auditor/Treasurer

IN THE MATTER OF THE REMOVAL FROM OFFICE OF
MARK SPLONSKOWSKI, BURLEIGH COUNTY AUDITOR / TREASURER

State of North Dakota,)	
)	
Petitioner,)	PETITION FOR REMOVAL
)	
vs.)	
)	
Mark Splonskowski,)	
Burleigh County Auditor / Treasurer,)	
)	
Respondent.)	
.....)	

¶ 1. COMES NOW the Petitioner, State of North Dakota, by and through Julie Lawyer, Burleigh County State's **Attorney, on behalf** of the Board of Burleigh County Commissioners, and for this petition pursuant to Chapter 44-11, North Dakota Century Code (N.D.C.C.), alleges and states as follows:

¶ 2. That the Respondent, Mark Splonskowski, is a resident of Burleigh County, North Dakota.

¶ 3. That the Respondent is the current Auditor / Treasurer of Burleigh County, having been elected to this position in 2022.

¶ 4. That the Respondent is guilty of misconduct, malfeasance, neglect of duty in office, and gross incompetency which are grounds to remove him from the office of Auditor / Treasurer of Burleigh County by:

¶ 5. In July 2023, Burleigh County Auditor / Treasurer Mark Splonskowski filed a lawsuit against Erika White in her capacity as State Election Director of North Dakota. Splonskowski did not have consent or approval of the Board of Burleigh County Commissioners pursuant to N.D.C.C. § 11-11-14(1) to file said lawsuit. Splonskowski claimed he filed the lawsuit on a personal basis and not in his official capacity despite the only standing he had to file the lawsuit was due to his elected position and performance of statutory duties as the

Burleigh County Auditor and the allegations of harm made in the lawsuit were in his capacity as the Burleigh County Auditor. *Splonskowski v. White*, 1:23-cv-00123, in United States District Court for the District of North Dakota.

¶ 6. From April 2023 through April 2025, the Board of Burleigh County Commissioners have approved abatements and settlement of taxes for specific properties, thereby requiring the Burleigh County Auditor / Treasurer to issue refunds of overpaid taxes to the property owner. Refunds have been withheld for up to six weeks after they have been approved.

¶ 7. In 2024, Splonskowski, as the Burleigh County Auditor was responsible for proper administration of election procedures for the first time. In October 2024, it was discovered by the State Election Director that election equipment provided by the North Dakota Secretary of State to Burleigh County had been compromised. A media device (flash drive or thumb drive) had been introduced to a stand-alone computer that, pursuant to security processes set forth in N.D.C.C. Title 16.1, was not allowed. A replacement stand-alone computer was provided to Burleigh County but the security breach caused concern for the Secretary of State to the extent that he requested inspection of all the election equipment to ensure compliance with all security processes required by law and requested specific reporting to ensure training of election workers and post-election security processes were followed. The North Dakota Secretary of State conducted over thirty election training sessions in 2024. Splonskowski attended or partially attended nine of the thirty training sessions.

¶ 8. Splonskowski has not ensured proper handling of incoming monies into the Auditor / Treasurer's office in that a payment by the City of Bismarck for approximately \$91,000 was lost or misplaced within the Auditor / Treasurer's office after it was hand-delivered to the office.

¶ 9. Splonskowski, who is responsible for investment of Burleigh County funds has delayed investing incoming funds and/or has not properly invested Burleigh County funds resulting in a loss of investment revenue to Burleigh County and to other governmental entities.

¶ 10. Splonskowski has engaged in improper accounting practices which result in negative balances on Burleigh County accounts and improper allocation of interest earnings in accounts. Some of the accounts at issue are governed by a Joint Powers Agreement and Burleigh County is at risk of violating the Joint Powers Agreement due to improper accounting practices.

¶ 11. From January 31, 2025 through March 2025, Splonskowski failed to provide election workers with proper tax forms to enable them to file their 2024 income tax returns. Temporary workers were employed by the Burleigh County Auditor to assist in fulfilling his duties as the county's election coordinator. Those temporary workers who were required to receive 2024 W-2 Wage and Tax Statements from Burleigh County were mailed a 2025 W-2 Wage and Tax Statement on or about March 6, 2025. On or about March 31, 2025, a 2024 W-2 Wage and Tax Statement was mailed to each of the qualifying temporary election workers. W-2 forms were required to be filed with the U.S. Internal Revenue Service and sent to the worker no later than January 31, 2025. Due to these errors, Burleigh County could face penalties from the federal government of up to approximately \$42,000.

¶ 12. On or about March 28, 2025, the Burleigh County Auditor received approximately \$10,700,000 from the North Dakota Treasurer for primary residence credits. Pursuant to N.D.C.C. § 57-02-08.10, the county auditor "shall apportion and distribute the payment to the county and the taxing districts of the county" within fourteen day of receiving the funds. As of April 25, 2025, the funds had not been distributed.

¶ 13. WHEREFORE, due to Splonskowski's misconduct, malfeasance, neglect of duty in office, and gross incompetency, pursuant to Chapter 44-11, N.D.C.C., the undersigned respectfully requests the following relief:

¶ 14. That the Attorney General conduct an investigation and make a recommendation to the Governor to conduct removal proceedings [and suspend Splonskowski during the pendency of proceedings];

¶ 15. [That upon finding it to be in the best interests of the State, that the Governor by written order, suspend Splonskowski from the performance of his duties during the pendency of the proceedings];

¶ 16. [That upon suspension, The Governor immediately notify the Burleigh County Board of Commissioners that within five days after receipt of the notice of suspension, the Commission shall appoint a competent person to fill the office of Auditor / Treasurer and perform those duties during the pendency of proceedings];

¶ 17. That the Governor appoint a special commissioner to preside over a hearing on removal proceedings, prepare a report of the proceedings, including a summary of testimony, findings as to whether any allegations were proven by a preponderance of the evidence, exhibits and evidence received, and a recommendation whether Splonskowski should be removed from office;

¶ 18. That upon completion of said hearing, that the Governor remove the Respondent, Mark Splonskowski, from the office of Burleigh County Auditor / Treasurer and direct the person appointed to the office during the suspension shall continue until the expiration of the term for which Splonskowski was elected.

¶ 19. I have read section 44-11-03, N.D.C.C., and the statements made in this petition are true and correct to the best of my knowledge.

ITEM

7

Preliminary Resolution on Separating the Elective Office of Burleigh County Auditor / Treasurer to Elective Office of Auditor and Appointive Office of Treasurer, Office of County Manager or Administrator, and Office of Tax Equalization

Whereas the elective offices of Burleigh County Auditor and Burleigh County Treasurer have been combined into one elective office and also consolidated the office of Tax Equalization with the office of County Auditor effective May 5, 2003;

Whereas the County Auditor / Treasurer's primary duties are chief financial officer, elections officer, secretary to the County Commission, keeping track of all property taxes, and to act as the accountant, financial manager, and investor for the county;

Whereas pursuant to N.D.C.C. § 11-10-04, the qualification for an elected County Auditor or County Treasurer is the candidate must be a qualified elector in the county, which is at least eighteen years old and a resident of the county;

Whereas the Board of County Commissioners believes that more qualifications are necessary for an individual to be the chief financial officer of the County;

Whereas the Home Rule Charter for Burleigh County as passed on June 11, 2024, Article III sec. 3 allows the Board of County Commissioners to follow state law separating an elective county office into two or more elective or appointive offices and North Dakota Century Code § 11-09.1-05(6) allows the Board of County Commissioners to eliminate or combine county offices pursuant to N.D.C.C. ch. 11-10.2.

Whereas pursuant to N.D.C.C. § 11-10.2-01(1)(b), the Board of County Commissioners may separate an elective county office into two or more elective or appointive offices; now, therefore, be it

Resolved, that effective April 1, 2027 and in accordance with the details of the following plan, the office of Burleigh County Auditor / Treasurer be separated into offices of Auditor, Treasurer, and County Manager or Administrator;

Resolved, that effective April 1, 2027, the office of Treasurer and County Manager or Administrator shall be appointed offices with minimum qualifications as recommended by Human Resources Director and approved by the County Commission;

Resolved, that effective April 1, 2027, the office of Tax Equalization shall have separate staff from the Auditor, Treasurer, and County Manager or Administrator's offices;

Resolved, that a copy of this preliminary resolution and accompanying plan shall be filed in the Office of the County Auditor / Treasurer and shall be published once each week for two consecutive weeks , with public hearings scheduled thereafter.

Dated this ____ day of _____, 2025.

Brian Bitner, Chair
Burleigh County Commission

Attest: _____
Mark Splonskowski
Burleigh County Auditor / Treasurer

ITEM

8

PUBLIC HEARING



BURLEIGH COUNTY HIGHWAY DEPARTMENT

8100 43RD AVENUE NE
BISMARCK, ND 58503
701-204-7748
FAX 701-204-7749
www.burleighco.com

Request for County Board Action

DATE: May 5, 2025

TO: Mark Splonskowski
County Auditor

FROM: Marcus J. Hall
County Engineer

RE: Petition to Vacate Section line – PUBLIC HEARING

Please place the following item on the next Burleigh County Board agenda.

ACTION REQUESTED:

Review petition to vacate section line, conduct Public Hearing, and direct staff on how to proceed.

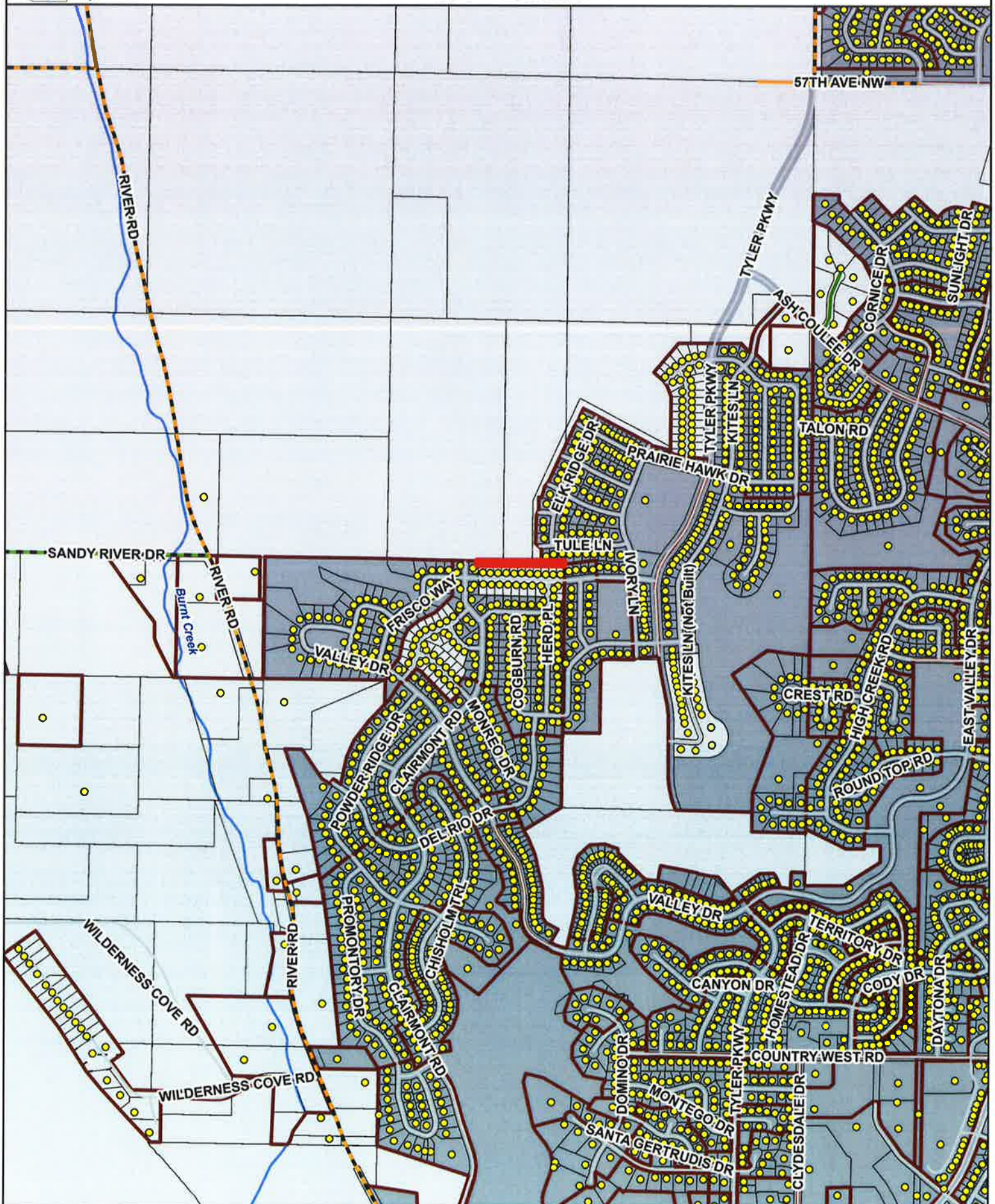
BACKGROUND:

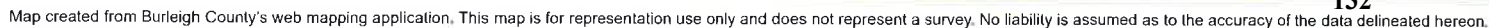
Under North Dakota Century Code (NDCC 24-07-03), the Board of County Commissioners may close a section line if the request meets certain criteria (if petitioned by a person having an interest in the adjoining land and after a public hearing). Wachter Development, Inc. has filed a petition (see attached Application) with the County (Under NDCC 24-07) to vacate a portion of a section line on their property. In order to vacate this section line, the County/Township must conduct a Public Hearing, determine the public benefit of vacating this section line and ascertain any damages that are caused by discontinuing this roadway.

RECOMMENDATION:

It is recommended that the Board review the attached application, conduct the Public Hearing and direct staff on how to proceed.

BURLEIGH COUNTY, NORTH DAKOTA LOCATION MAP





Part of the East Half of the Northwest Quarter and Part of Government Lot 1 of Section 19,
Township 139 North, Range 80 West of the Fifth Principal Meridian,
City of Bismarck, Burleigh County, North Dakota



PARCEL CURVE DATA				
CURVE	DELTA	RADIUS	ARC LENGTH	
C25	0107°1'52"	133.00	24.06	
C26	0340°3'29"	133.00	79.06	
C27	044°25'21"	87.00	51.95	
C31	0437°11'03"	67.00	50.50	
C32	0437°11'03"	133.00	100.24	

PARCEL SURVEY DATA			
CURVE	DELTA	RADIUS	ARC LENGTH
C13	038°25'56"	117.90	78.48
C14	007°17'24"	183.00	23.28
C15	021°18'08"	183.00	68.04
C16	020°45'47"	183.00	66.32
C17	005°41'15"	183.00	16.73
C22	008°59'46"	133.00	20.88
C23	010°20'25"	133.00	24.00
C24	019°20'11"	67.00	22.61

PARCEL CURVE DATA				
CURVE	DELTA	RADIUS	ARC LENGTH	
C1	042°05'20"	80.00	44.08	
C2	041°52'16"	140.00	102.31	
C3	012°35'30"	140.00	40.17	
C4	012°18'40"	140.00	30.00	
C5	042°21'11"	80.00	44.35	
C10	015°56'35"	133.00	36.33	
C11	015°56'35"	87.00	19.81	
C12	016°03'37"	117.00	33.00	



BURLEIGH COUNTY

UNIFIED DEVELOPMENT APPLICATION

Application submitted for (check all that apply):

☐ Preliminary Plat
☒ Road Vacation

☐ Final Plat
☐ Zoning Change

☐ Minor Plat Modification
☐ Development Permit

☐ Plat Vacation
☐ Special Use Permit

PROPERTY INFORMATION:

Name of plat: Promontory Point Sixth Addition

Legal description of property (lot, block, addition): Lots 2-12 Block 4 Promontory Point Sixth Addition

Street address of property: 2508, 2502, 2416, 2410, 2404, 2318, 2312, 2306, 220, 2214, 2208 Frisco Way

Existing Zoning:

Proposed zoning:

Acreage:

Number of lots: 11

Description of development proposal, including reason(s) for the request:

Vacate the section line & statutory ROW from Lots 2-12 Block 4 Promontory Point Sixth Addition. Future roadway masterplans no longer use this area as the route. Property is not within the annexed limits of Bismarck.

APPLICANT/DEVELOPER:

Name: Wachter Development, Inc.

Mailing address: PO Box 520, Bismarck, ND 58502

Daytime telephone number:
701 223 2200

FAX number:

E-mail address:
cw@investcore.com

PROPERTY OWNER (IF DIFFERENT THAN APPLICANT/DEVELOPER):

Name:

Mailing address:

Daytime telephone number:

FAX number:

E-mail address:

CONTACT PERSON/AGENT:

Name/Firm: Swenson Hagen & Co

Mailing address: 3002 Airway Ave, Bismarck, ND 58504

Daytime telephone number:
701 223 2600

FAX number:

E-mail address:
lniemiller@swensonhagen.com

NOTE: APPLICATIONS ARE NOT COMPLETE UNTIL ALL REQUIRED SUBMITTALS HAVE BEEN RECEIVED

Burleigh County Building/Planning/Zoning Department
Phone: 701-221-3727 * FAX: 701-221-3726 * P.O. Box 5518 * Bismarck, ND 58506-5518 *

This application is filed complete with the required information as outlined in the attached submission checklist. I understand the regulations of the Burleigh County Zoning Ordinance as they pertain to this request(s). I certify that all property owners have signed or ratified this application. I hereby request favorable consideration of the above described development application.

Duffin 3/20/2025
(Applicant's Signature) (Date)

(Owner's Signature, if different) (Date)

(Additional Owner's Signature, if applicable) (Date)

VERIFICATION FOR ROADWAY VACATION REQUESTS:

The oath of at least one petitioner is required for road vacations only.

STATE OF NORTH DAKOTA)
) SS
COUNTY OF BURLEIGH)

On this 20th day of March, 2025 before me, a notary public in and for said county and state, appeared
Derek Wachter, known to be personally to be the same person described in and whom
executed the above instrument, and severally acknowledged that he/she executed the same.

LISA MACDONALD
Notary Public
State of North Dakota
My Commission Expires July 31, 2026

Lisa MacDonald
Notary Public
Burleigh County, State of North Dakota
My Commission Expires: July 31, 2026

Submission Deadlines:

The County Planning and Zoning Commission regularly meets on the second Wednesday of each month. All development applications are due at 5:00 p.m., 21 calendar days prior to the meeting.

The following checklist must be completed and submitted with the application form.

COUNTY SUBMISSION CHECKLIST				
Applying for:			Submitted	N/A
<input type="checkbox"/>	Preliminary Plat	Required pre-application meeting	Date:	
		5 prints of plat, including all items listed in preliminary plat checklist		
		Preliminary plat checklist, completed by applicant		
		Fee determined by lot number: 1 – 2 lots \$200.00 3 – 10 lots \$300 11 – 20 lots \$400 21 or more lots \$900		
		8½" x 11" reduction of plat		
		Digital copy of plat		
		Road master plan & adjacent owner's consent (if required)		
		For subdivisions proposed in areas not under the zoning jurisdiction of Burleigh County, documentation that the subdivision complies with the zoning requirements of the township		
		Written request for amendment to Fringe Area Road Master Plan (if applicable)		
<input type="checkbox"/>	Final Plat	Final plat fee \$250.00		
		Stormwater Management Plan Review Fee \$200 (includes permit if approved)		
		6 prints of plat, including all items listed in final plat check list		
		Final plat checklist, completed by applicant		
		8½" x 11" reduction of plat		
		Digital copy of plat, if requested		
		Attorney's opinion of ownership, including all easement owners		
<input type="checkbox"/>	Development Application Review	Fee determined by number of lots: 1 – 2 lots \$25 3 to 10 lots \$100 11 to 20 lots \$200 21 or more \$600		
		Site plan, drawn to scale (no larger than 11" x 17")		
		Completed Development Application and all exhibits		
<input type="checkbox"/>	Development Permit & Field Review	Fee determined by number of lots: 1 – 2 lots \$200 3 to 10 lots \$400.00 11 – 20 lots \$1,500 21 or more lots \$2,500.		
		Review and Approval of Development Application		
<input type="checkbox"/>	Plat Vacation	Map of property to be vacated		
		Fee of \$300.00		
		Legal description of property to be vacated		
<input checked="" type="checkbox"/>	Road Vacation	Map of property to be vacated	X	
		Fee of \$250.00	X	
		Legal description of property to be vacated	X	
		Letters of consent from utilities (street/alley vacation & easement release)		X
<input type="checkbox"/>	Zoning Change	Fee of \$500.00 (zoning change)		
		Description of zoning change by legal description if multiple districts requested		
		Architectural drawings (PUD only)		
		One (1) print of site plan, at 1"=100' scale (PUD only)		
		8½" x 11" reduction of site plan (PUD only)		
		Written statement (PUD only)		
<input type="checkbox"/>	Special Use	Fee of \$300.00		
		3 prints of site plan, at 1"=20' or larger scale		
		8½" x 11" reduction of site plan		
		Photograph of building (moving building only)		
		Adjacent property owner petition (required for moving of a building, trap or skeet shooting range, vehicular racetrack, rodeo or rodeo event and solid waste disposal facility only)		

Variance	Fee of \$300.00		
	Site plan, drawn to scale (no larger than 11" x 17"), with dimensions		
	Elevations of proposed structure (s), if required		
	Written statement of hardship (separate form that must be completed for variances)		
	Adjacent property owner petition (required for accessory building prior to residence)		
Minor Plat/Lot Modification	Fee of \$200.00 (Only applies to 3 lots or less)		
	Sketch of survey, showing how the lot is proposed to be split		
	Legal description of lot(s), both existing & proposed with square footage/acreage		

ITEM

9

**EXTRACT OF MINUTES OF A MEETING OF THE
COUNTY COMMISSIONERS OF
BURLEIGH COUNTY, NORTH DAKOTA**

Pursuant to due call and notice thereof, a regular meeting of the County Commissioners of Burleigh County, North Dakota (collectively, the “*Commission*” and each a “*Commission Member*”) was duly called and held at Tom Baker Meeting Room, City and County Office Building, at 221 North Fifth Street, Bismarck, North Dakota, on Monday, the 5th day of May, at 5:00 p.m. The following Commission Members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION NO. _____

**RESOLUTION CALLING FOR A PUBLIC HEARING ON HOST APPROVAL ON THE
ISSUANCE OF REVENUE BONDS, SERIES 2025 (SANFORD) ON BEHALF OF SANFORD BY THE
SOUTH DAKOTA HEALTH AND EDUCATIONAL FACILITIES AUTHORITY AND
AUTHORIZING THE PUBLICATION OF A NOTICE OF THE PUBLIC HEARING**

BE IT RESOLVED by the Board of the County Commissioners (the “*Commission*”) of Burleigh County, North Dakota (the “*County*”), as follows:

1. The Borrowers and the Financing Purposes. Sanford, a North Dakota nonprofit corporation and an organization described in Section 501(c)(3) of the hereinafter defined Code (“*Sanford*”), and/or certain tax-exempt affiliates thereof (collectively, with Sanford, the “*Borrowers*”), are proposing that the South Dakota Health and Educational Facilities Authority (the “*Authority*”) issue the hereinafter defined Series 2025 Bonds for the benefit of the Borrowers. As a part of this financing, a portion of the proceeds of the Series 2025 Bonds will be used in the County, together with certain other moneys, in a principal amount not to exceed \$100,000,000 (interim financing) and not to exceed \$100,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) to (i) finance, refinance, or reimburse the Borrowers for the costs of (a) remodeling, furnishing, or equipping certain of the Borrowers’ healthcare facilities relating to gastroenterology and endoscopy services, in an amount not to exceed \$20,000,000 (interim financing) and not to exceed \$20,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing), at each of the following addresses: 300 N 7th Street, Bismarck, North Dakota; 715 E Broadway Avenue,

Bismarck, North Dakota; and 700 E Main Avenue, Bismarck, North Dakota; (b) remodeling, furnishing, or equipping certain of the Borrowers' healthcare facilities to expand capacity, in an amount not to exceed \$50,000,000 (interim financing) and not to exceed \$50,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) at each of the following addresses: 209, 222, 225 and 300 N 7th Street, Bismarck, North Dakota, and 3451 N 14th Street, Bismarck, North Dakota; (c) remodeling, furnishing, or equipping certain of the Borrowers' healthcare facilities relating to pediatric services in an amount not to exceed \$5,000,000 (interim financing) and not to exceed \$5,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) at 801 W Interstate Avenue, Bismarck, North Dakota; (d) acquiring, remodeling, furnishing, or equipping clinical space at 701 E Rosser Avenue, Units 3 and 4, Bismarck, North Dakota in an amount not to exceed \$8,000,000 (interim financing) and not to exceed \$8,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing); (e) constructing, furnishing, and equipping an approximately 19,800 square foot healthcare clinic to be located at 565 S 7th Street, Bismarck, North Dakota in an amount not to exceed \$15,000,000 (interim financing) and not to exceed \$15,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing); and (f) constructing and remodeling a loading dock located at 300 N 7th Street, Bismarck, North Dakota in an amount not to exceed \$5,000,000 (interim financing) and not to exceed \$5,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing), (ii) pay a portion of the interest on the Series 2025 Bonds, if deemed necessary or advisable by the Authority or the Borrowers, (iii) provide working capital, if deemed necessary or advisable by the Authority or the Borrowers, (iv) fund a debt service reserve fund, if deemed necessary or advisable by the Authority or the Borrowers, and (v) pay certain expenses incurred in connection with the issuance of the Series 2025 Bonds (collectively, the "*Financing Purposes*").

2. The Series 2025 Bonds. It is proposed that the Financing Purposes will be financed through the issuance of one or more series of the Authority's Revenue Bonds, Series 2025 (Sanford), in the aggregate principal amount of not to exceed \$1,000,000,000 (interim financing) and not to exceed \$2,100,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) (the "*Series 2025 Bonds*"). Under Section 147(f) of the Internal Revenue Code of 1986, as amended (the "*Code*") and associated U.S. Treasury Regulations promulgated thereunder, the Authority may issue tax-exempt revenue bonds to finance and refinance projects located in other jurisdictions, as long as the "host jurisdiction" for each project provides consent after a public hearing.

3. Public Hearing; Host Approval. Since the Financing Purposes are located in the County, it is necessary for this Commission to hold a public hearing to consider "host approval" of the proposal, pursuant to Section 147(f) of the Code. The public hearing is proposed to be held by this Commission at its regular meeting on May 19, 2025. A form of the Notice of Public Hearing (as defined below) for the Financing Purposes is on file with the County and attached hereto as Exhibit A. The general nature of the Financing Purposes and an estimate of the aggregate principal amount of the Series 2025 Bonds will be described in the Notice of Public Hearing.

4. Notice of Public Hearing. The County is authorized and directed to cause notice of the public hearing (the “*Notice of Public Hearing*”) to be published in the official newspaper of the County or a newspaper of general circulation available in the County not less than seven days prior to the date fixed for the public hearing and the County authorizes and hereby approves the publication of such notice.

This Resolution is hereby adopted by the County Commissioners of Burleigh County, North Dakota on this 5th day of May, 2025.

Chair

Attest: _____
Burleigh County Auditor/Treasurer

The motion for the adoption of the foregoing resolution was duly seconded by Member _____, and after full discussion thereof and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF NORTH DAKOTA)

COUNTY OF BURLEIGH)

CITY OF BISMARCK)

I, the undersigned, being the duly qualified and acting Finance Director of Burleigh County, North Dakota, certify that I have compared the attached and foregoing extract of minutes with the original thereof on file in my office, and that the same is a full, true and complete transcript of the minutes of a meeting of the County Commissioners of Burleigh County, North Dakota, duly called and held on the date therein indicated, insofar as such minutes relate to a resolution calling for a public hearing on host approval related to the issuance of Revenue Bonds, Series 2025 (Sanford), on behalf of Sanford by the South Dakota Health and Educational Facilities Authority.

WITNESS my hand this _____ day of May, 2025.

Burleigh County Auditor/Treasurer

EXHIBIT A

NOTICE OF PUBLIC HEARING

Public Notice is hereby given that a public hearing, as required by Section 147(f) of the Internal Revenue Code of 1986, as amended (the “Code”), will be held by the County Commissioners (the “County Commissioners”) of Burleigh County, North Dakota (the “County”) on May 19, 2025 at 5:00 p.m. local time, or as soon thereafter as the matter can be heard, in the Tom Baker Meeting Room, City and County Office Building, at 221 North Fifth Street, Bismarck, North Dakota, on a proposal that the South Dakota Health and Educational Facilities Authority (the “Authority”) issue tax-exempt revenue bonds in an aggregate principal amount of not to exceed \$1,000,000,000 (interim financing) and not to exceed \$2,100,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) (the “Series 2025 Bonds”) for Sanford, a North Dakota nonprofit corporation and an organization described in Section 501(c)(3) of the Code (“Sanford”), and/or any tax-exempt affiliate thereof that is a related party to Sanford (collectively with Sanford, the “Borrowers”). The Series 2025 Bonds will be issued in one or more series pursuant to Sections 1-16A-1 through 1-16A-92 of the South Dakota Codified Laws, as part of a plan of finance to provide the Borrowers with moneys to finance and refinance projects located in various states. Public approval by the necessary governmental entities will be obtained following public notices and public hearings regarding the Series 2025 Bonds and the projects to be financed and refinanced in locations other than the County. The Series 2025 Bonds will be issued as qualified 501(c)(3) bonds pursuant to Section 145 of the Code.

In the County, proceeds of the Series 2025 Bonds in an amount not to exceed \$100,000,000 (interim financing) and not to exceed \$100,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing), will be used, together with certain other moneys, to (i) finance, refinance, or reimburse the Borrowers for the costs of (a) remodeling, furnishing, or equipping certain of the Borrowers’ healthcare facilities relating to gastroenterology and endoscopy services, in an amount not to exceed \$20,000,000 (interim financing) and not to exceed \$20,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing), at each of the following addresses: 300 N 7th Street, Bismarck, North Dakota; 715 E Broadway Avenue, Bismarck, North Dakota; and 700 E Main Avenue, Bismarck, North Dakota, (b) remodeling, furnishing, or equipping certain of the Borrowers’ healthcare facilities to expand capacity, in an amount not to exceed \$50,000,000 (interim financing) and not to exceed \$50,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) at each of the following addresses: 209, 222, 225 and 300 N 7th Street, Bismarck, North Dakota; and 3451 N 14th Street, Bismarck, North Dakota, (c) remodeling, furnishing, or equipping certain of the Borrowers’ healthcare relating to pediatric services in an amount not to exceed \$5,000,000 (interim financing) and not to exceed \$5,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) at 801 W Interstate Avenue, Bismarck, North Dakota, (d) acquiring, remodeling, furnishing, or equipping clinical space at 701 E Rosser Avenue, Units 3 and 4, Bismarck, North Dakota in an amount not to exceed \$8,000,000 (interim financing) and not to exceed \$8,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing), (e) constructing, furnishing, and equipping an approximately 19,800 square foot healthcare clinic

to be located at 565 S 7th Street, Bismarck, North Dakota in an amount not to exceed \$15,000,000 (interim financing) and not to exceed \$15,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing) and (f) constructing and remodeling a loading dock located at 300 N 7th Street, Bismarck, North Dakota in an amount not to exceed \$5,000,000 (interim financing) and not to exceed \$5,000,000 (permanent financing, which amount includes a portion used to refinance the interim financing), (ii) pay a portion of the interest on the Series 2025 Bonds, if deemed necessary or advisable by the Authority or the Borrowers, (iii) provide working capital, if deemed necessary or advisable by the Authority or the Borrowers, (iv) fund a debt service reserve fund, if deemed necessary or advisable by the Authority or the Borrowers, and (v) pay certain expenses incurred in connection with the issuance of the Series 2025 Bonds (collectively, the “*Financing Purposes*”).

All of the facilities to be financed and/or refinanced with the proceeds of the Series 2025 Bonds in the County are or will be owned, operated or managed by the Borrowers at 300 N 7th Street, Bismarck, North Dakota (not more than \$75,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 715 E Broadway Avenue, Bismarck, North Dakota (not more than \$20,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 700 E Main Avenue, Bismarck, North Dakota (not more than \$20,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 222 N 7th Street, Bismarck, North Dakota (not more than \$50,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 3451 N 14th Street, Bismarck, North Dakota (not more than \$50,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 209 N 7th Street, Bismarck, North Dakota (not more than \$50,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 225 N 7th Street, Bismarck, North Dakota (not more than \$50,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 801 W Interstate Avenue, Bismarck, North Dakota (not more than \$5,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), 701 E Rosser Avenue, Units 3 and 4, Bismarck, North Dakota (not more than \$8,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location), and 565 S 7th Street, Bismarck, North Dakota (not more than \$15,000,000 of the proceeds will be used to finance, refinance or reimburse assets located at this location).

The Series 2025 Bonds shall not be deemed to constitute a debt or liability of the County, the State of North Dakota, the State of South Dakota, or of any political subdivision thereof other than the Authority or a pledge of the faith and credit of the County, the State of North Dakota, the State of South Dakota, or of any such political subdivision other than the Authority, and neither the County, the State of North Dakota, the State of South Dakota, nor any political subdivision thereof will be liable on the Series 2025 Bonds nor will the Series 2025 Bonds be payable out of any funds other than those pledged and assigned under a loan agreement between the Authority and Sanford and the First Amended and Restated Master Trust Indenture among the Borrowers and the master trustee named therein, as amended, supplemented or restated.

The County will not issue the Series 2025 Bonds, nor will the County nor the State of North Dakota have any liability with respect to the Series 2025 Bonds or the sale or offering thereof.

Interested persons wishing to express their views on the issuance of the Series 2025 Bonds or on the nature and location of the facilities to be financed or refinanced by the Series 2025 Bonds in the County proposed to be financed or refinanced may attend the public hearing or, prior to the time of the hearing, submit written comments.

The public hearing is required by Section 147(f) of the Code. Written comments may be submitted to the Burleigh County Auditor/Treasurer of the County at PO Box 5518, Bismarck, North Dakota 58506, until May 15, 2025. Immediately following the public hearing, the County Commission will meet to consider approval of the issuance of the Series 2025 Bonds

Additional information concerning the above matter may be obtained from the Burleigh County Auditor/Treasurer.

NOTICE DATED: May 12, 2025.

BY ORDER OF THE BURLEIGH COUNTY COMMISSIONERS


ITEM

10

BURLEIGH COUNTY STATE'S ATTORNEY

JULIE LAWYER
STATE'S ATTORNEY

MEMORANDUM

TO: BURLEIGH COUNTY COMMISSION
FROM: JULIE LAWYER, STATE'S ATTORNEY 
SUBJECT: ZONING ORDINANCE ON DATA CENTERS
DATE: APRIL 30, 2025
CC: MARK SPLONSKOWSKI, AUDITOR

The Commission has before it a proposed zoning ordinance regarding data centers.

The Commission has the authority to establish and collect reasonable fees for zoning permits. N.D.C.C. § 11-33-18(3). This ordinance proposes a fee of \$300 to \$1,000 to apply for a special use permit with a fee for the permit ranging from \$300 to \$1,000,000,000 (one billion dollars) depending upon total costs of the project. The \$300 fee would apply to a project with a total cost of \$300,000 or less. Any project with a total cost in excess of \$300,000 up to \$1,000,000,000,000 (one trillion dollars), the special use permit fee would be .1% of the total cost of the project.

In looking through the zoning ordinances, most special use permit applications require a \$300 application fee. The exceptions are wind turbine facilities and hazardous liquid pipelines. Wind turbine facilities are assessed a special use permit fee of .1% of the value of each wind turbine in the facility. Hazardous liquid pipelines are assessed a special use permit application fee of \$1,406 per mile of pipeline. The Commission will have to consider whether a fee of \$300 to \$1,000,000,000 is "reasonable".

Some suggested formatting changes have been made to I(1)(k) to make the financial security section easier to read.

ORDINANCE 25-0-----

AN ORDINANCE TO AMEND AND RE-ENACT ARTICLE 8 OF THE 1972 AMENDED ZONING ORDINANCE OF BURLEIGH COUNTY, NORTH DAKOTA RELATING TO SECTION 30 DATA CENTERS

Section 1. **Amendment** Article 8 of the Zoning Ordinance is hereby amended and re-enacted as follows:

SECTION 30 Data Center AI Conversion Facilities

This section is adopted to allow data centers/AI conversion facilities within Burleigh County and to minimize the potential off-site impacts of development and reduce long-term exposure that may impact the public safety, health and the general welfare of Burleigh County residents.

DEFINITIONS

The following words, terms and phrases, when used in this Article and Section, shall have the meaning provided herein, except where the context clearly indicates otherwise:

1. **Blockchain**- a digital record of all the transactions involving cryptocurrency. Copies of the blockchain are stored and maintained by computers around the world.
2. **Cryptocurrency**- a type of decentralized digital currency in which encryption techniques are used to regulate the generation of units of currency and verify the transfer of funds.
3. **Cryptocurrency Data Center**: Leased or owned boundaries of floor space devoted to the operating data processing equipment for Commercial Cryptocurrency Mining; excluded spaces for commercial offices, storage, shipping and receiving warehousing, or any other space that is not electronic processing.
4. **Cryptocurrency Server Farm**- Three or more interconnected computers held together in a single facility whose primary function is to perform cryptocurrency mining or associated data processing.
5. **Data center**- a facility containing large amounts of computer systems, servers, networking equipment, and storage infrastructure primarily for the purpose of remote storage, processing, or distribution of large amounts of data. A typical data center may include functions such as cryptocurrency mining, cloud AI functions, hyperscale cloud functions, but are not limited to such examples. Any equipment requiring a High-Density Load Service, for a server farm or data center, will constitute a commercial cryptocurrency mining application.
6. **Data Center/ AI Conversion Facility**- a data center that is converted and used to support artificial intelligence.
7. **Digital asset Mining**- means using computer hardware and software specifically designed or used for the purpose of validating data and securing a blockchain network.

8. Digital Asset Mining- Business- means an individual or company operating a digital asset mining facility that cumulatively draws more than one megawatt of power in the County.
9. High Density Load Service- The provision of electrical service where the requested load density has, for any monthly billing period, either an average power demand in excess of 300 kilowatts OR an average power density in excess of 250 kilowatt-hours per year per data center square foot, equivalent to 35.064 square feet per kilowatt, at 100% load factor.
10. Owner- Any person, agent, operator, entity, firm or corporation having any legal or equitable interest in the property; or recorded in the official records of the state, county or municipality as holding an interest or title to the property; or otherwise having possession or control of the property, including the guardian of the estate of any such person, and the executor or administrator of the estate of such person if ordered to take possession of real property by a court.
11. Sensitive Properties- Buildings, amenity areas, or outdoor spaces where routine or normal activities occurring at reasonably expected times would experience one or more adverse effects from noise or contaminant discharges generated by a nearby facility.

I. APPLICABILITY

These regulations are for Data Center Facilities on properties and structures under the jurisdiction of the Burleigh County Zoning Ordinance and are applicable to Data Centers requiring consistent electric loads of 50MW or greater. The installation or construction of a data center, or any modification to a lawfully existing data center beyond routine maintenance, requires a Special Use Permit and also requires a Burleigh County Building Permit obtained from the Burleigh County Building, Planning and Zoning Department. Data centers may only be permitted in an Industrial (I) District with a Special Use Permit.

- a. A landscape buffer of 50' shall be required as measured from the interior of all property lines.

1. Application Requirements

The application for the installation or construction of a data center, or for modifications to a lawfully existing data center beyond routine maintenance, shall follow the application procedures for Special Use Permits Article 8 and any other procedures as may be required by this Ordinance for data centers, such as zoning map amendments, platting, or variances. In addition, applications shall include the following:

- a. Applicant name(s) and contact information. The applicant must also identify on the application, the owner/owners of record for the property. ~~the occupant or lessee of the property, and the operator of the data center.~~

- b. A description of the proposed project, including a description of how the project meets market demand, the facility's processing capacity, and the facility's anticipated water and electricity needs.
- c. A study prepared by an acoustical engineer that describes the anticipated noise level of the facility and any proposed mitigation efforts such as sound walls, baffles, ventilation silencers, etc.
- d. A preliminary site plan: a digital copy of site plan (pdf format, full size) at 1" = 20' or larger scale, if integral to request, for both existing and proposed conditions showing the location and dimensions of all existing and proposed structures, screening, fencing, a photometric plan that shows all exterior lighting, including any security lighting, electrical connections, property lines, and roadway access, including:
 - i. Date the site plan was prepared,
 - ii. North point indication,
 - iii. Section, township and range numbers,
 - iv. A location map inset showing the township(s) in which the project is located and the boundary of the proposed project,
 - v. Location of all existing public roads, dimensions and location of any utility easements and rights-of-way within five hundred (500) feet of proposed Data Center.
- e. A map of the project area showing all single-family and multi-family dwellings, schools, churches, synagogues, and other similar religious institution or structures, and public parks located within one (1) mile of the exterior boundaries of the property where the data center will be located.
- f. Installation or construction of a data center, or any modifications to a lawfully existing data center beyond routine maintenance, also requires a building permit obtained from Burleigh County Building Department.
- g. Data centers may only be permitted in an I- Industrial District with a Special Use Permit.
- h. Fees:

The special use permit fee will be based on .001 x Total Project Cost up to 1,000,000,000.00 An application fee of \$1,000 shall be payable at the time of application for a special use permit, with the remainder of the special use permit fee remitted by the applicant prior to issuance of building permits and commencement of construction. Or:

 - i. \$300.00 whichever is greater
- i. Copies of signed permits or other documentation that indicates compliance with all applicable State and Federal laws, statutes, rules, regulatory standards, including but not limited to the North Dakota State Electrical Board.
- j. Copy of the signed electrical power purchase agreement.

k. Financial security for the following:

- i. Financial security for maintenance of the data center, as fully constructed and operational or, if the project only involves modifications to a lawfully existing data center beyond routine maintenance as permitted by this Ordinance, financial security for maintenance of the lawfully existing data center as modified. The financial security shall be in the amount of 125% of the estimated cost to maintain the data center, as fully constructed and operational, or as modified, as determined by the applicant's ND State registered engineer, with such estimated costs subject to review and approval by the Burleigh County Building Department; and
- ii. Financial security for reclamation and restoration of any data center and the property on which the data center is located or, if the project only involves modifications to a lawfully existing data center beyond routine maintenance as permitted by this Ordinance, financial security for reclamation and restoration of the property on which the data center as modified is located. Reclamation and restoration shall include, but is not limited to, the removal and disposal of all above-ground structures, underground structures, and utilities to depth of four feet, and the removal and disposal of all other facilities, structures, equipment, and materials on or under the property. The financial security shall be in the amount of 125% of the estimated cost to reclaim and restore property on which the data center, or the data center as modified, is located as determined by the applicant's ND State registered engineer, with such estimated costs subject to review and approval of the Burleigh County Building Department.
- iii. Any financial security provided by the applicant which is required by this Chapter shall be subject to review and approval by the County and be in the form of one or more of the following:
 - a. An irrevocable letter of credit issued by an FDIC insured financial institution authorized to do business in the State of North Dakota to be effective beginning on the date that installation and/or construction of, or the approved modifications to, the data center start and provides for annual automatic renewals continuing to the date when full reclamation and restoration is complete as approved by the County;
 - b. A surety bond which is effective beginning on the date that installation and/or construction of, or the approved modifications to, the data center start and provides for annual automatic renewals continuing to the date when full reclamation and restoration is complete as approved by the County; and/or;
 - c. Cash in escrow to be held in trust by Burleigh County effective beginning on the date that installation and/or construction of, or the approved modifications to, the data center start and

continuing to the date when full reclamation and restoration is complete as approved by the County.

~~iii.~~iv. -The financial security required above shall be provided to Burleigh County prior to commencement of any work to install and/or construct the data center, or to modify a lawfully existing data center beyond routine maintenance, but no later than the date determined by the Board of County Commissioners in approving the data center or in approving the modifications to a lawfully existing data center beyond routine maintenance.

- I. Other relevant studies, reports, certifications, or approvals as may be required by the County to ensure compliance with this Chapter and this Ordinance.

II. Prohibitions:

The County prohibits data center facilities located within:

- a. All Floodplain Districts and Designated SFHA Areas.

III. Design Standards

1. Data Centers or Cryptocurrency Data Centers shall be set back at least one (1) mile to all sensitive properties, such as: single-family and multi-family dwellings, schools, churches, synagogues, and other similar religious institution or structures, and public parks as measured from the nearest property line of any of these sensitive properties to the data center's exterior property lines.
2. Height. All buildings, structures, and appurtenances on the property where the data center will be located shall meet the height requirements of the Industrial I District in this Ordinance.
3. Electrical wiring. All electrical wiring shall comply with the standards of the North Dakota State Electrical Board, and any of its rules and regulations.
4. Generator testing is limited to between 11:00 a.m. and 5:00 p.m.
5. Generator use is limited to backup/emergency use only.
6. Building Permit. At the time of SUP approval, a building permit for all proposed structures will be required. Permit information shall include: Applicant name(s) and contact. The applicant must also identify on the application contact information for the owner/owners of record for the property. ~~the occupant or lessee of the property, and the operator of the data center.~~
7. The facility will be required to obtain an NDDEQ permit if they discharge water to surface waters.
8. Written verification is submitted from the utility provider that sufficient capacity will be available to meet anticipated needs for electrical power.
9. Security fencing. A secured chain link or solid wood or masonry fence at least six (6) feet in height shall be constructed and maintained around the entire perimeter of the facility

to prevent unauthorized entry onto the property or into the facility. Any fencing shall comply with the Development Standards in this Ordinance.

10. Buffering and screening. Landscaped buffers shall be required around the entire perimeter of the property where the data center is located in accordance with the requirements of this Ordinance.
11. Sound. The operators shall not cause, allow, or permit the operation of any source of sound which creates at an occupied residential building or a defined sensitive property, as may exist at the time of the issuance of a certificate of occupancy, a sound level that exceeds a daytime continuous sound level of 50 dBA or a nighttime continuous sound level of 45 dBA, for any 15-minute measurement interval unless otherwise permitted.
 - a. The operators shall not cause, allow, or permit the operation of any source of sound which creates a pure tone where the one-third ($\frac{1}{3}$) octave band sound pressure level in the band of interest exceeds the arithmetic average of the sound-pressure levels for the two adjacent one-third octave bands by the corresponding decibel (dB (Flat)) values as follows:
 - i. 5 db for center frequencies of 500 Hertz and above,
 - ii. 8 db for center frequencies between and including 160 and 400 Hertz,
 - iii. 15 db for center frequencies less than or equal to 125 Hertz
 - iv. A pure tone shall be deemed present at measurement.
12. Noises. Sound:-The applicant shall provide written verification and documents prepared by a registered design professional in the form of a noise study as measured from the exterior property line of the subject parcel to the exterior property line of any defined sensitive properties as certified by a licensed acoustical engineer, including manufacturer specifications, anticipated noise level of the facility will not exceed the maximum auditory decibel level as stated in Section 11 of this article, and any data from comparable facilities or combination thereof.
13. A Data Center operation shall provide a 24-hour emergency contact signage visible at the access entrance. Signs shall include company name if applicable, owner/representative name, telephone number, and corresponding local power company.
14. All outdoor light fixtures shall be installed in a manner intended to limit the amount of off-site impacts. Light fixtures located near adjacent properties may require special shielding devices to prevent light trespass.
15. Accessory structures and appurtenances. All accessory structures or appurtenances, including those constructed for noise mitigation, shall be designed in a manner that is complementary with the primary building(s) and shall be finished in a non-obtrusive color.
16. Roads. All adjacent exterior access roads serving a data center shall conform to the Development Standards in this Ordinance and Article 33. Exterior road construction or improvements shall be subject to approval by the Burleigh County Highway Engineer or their designee. A road maintenance agreement with any government entity having jurisdiction over the adjacent exterior access roads shall be required during installation or construction of the data center, or during modification of a lawfully existing data

center beyond routine maintenance. All interior roads serving the data center shall be subject to review by the Burleigh County Fire Department to ensure safe and adequate access for emergency response vehicles.

17. Storm Drainage, Erosion Control, Grading, Drainage and Stormwater Management Permit for the data center shall comply with the requirements in Article 33 of this Ordinance.
18. Additional conditions or specific allowances to this ordinance may be considered in the review and approval of the Special Use Permit.
19. Development Agreement. The owner of record of the property, or the owner's representative of the data center and of the property on which the data center will be located, as determined appropriate by Burleigh County, must sign a development agreement which shall include provisions related to, but are not limited to, the posting and use of financial security, exterior and interior road construction or improvement, road maintenance, improvements related to storm drainage, stormwater management plan, erosion control, grading, and drainage, reclamation and restoration, and/or any other condition imposed by this Chapter, this Ordinance, or the Board of County Commissioners in approving installation of construction of the data center or modifications to a lawfully existing data center beyond routine maintenance.

IV. Decommissioning Plan:

1. It is the responsibility of the original applicant, or if different, the owner of record of the property, to notify Burleigh County in writing, at least six (6) months in advance, of the intent to abandon or cease operations of the data center. Any data center that is not operated for a continuous period of six (6) months shall automatically be considered abandoned, and Burleigh County may require the original applicant, or if different, the record owner of the property, the occupant or lessee of the property, and the operator of the data center to reclaim and restore the property within ninety (90) days after written notice to reclaim and restore the property from Burleigh County. Any such reclamation and restoration shall include, but is not limited to, removal and disposal of all above-ground structures, underground structures, and utilities to depth of four feet, and removal and disposal of all other facilities, structures, equipment, and materials on or under the property. If the property is not fully reclaimed and restored as required by this Article within ninety (90) days after written notice from Burleigh County, the County may reclaim and restore the property, or cause the property to be reclaimed and restored, including, but not limited to, removal and disposal of all above-ground structures, underground structures, and utilities to depth of four feet, and removal and disposal of all other facilities, structures, equipment, and materials on or under the property and recover costs directly from the original applicant, or if different, the record owner of the property, the occupant or lessee of the property, and/or the operator of the data center. Burleigh County may also, in its discretion, recover such costs, by access to and use of the financial security provided and on file for the data center, or by lien or special assessment, or any other remedy, authorized by law or the

Development Agreement entered into under this Article. Nothing in this Article is intended to impose a mandatory obligation on Burleigh County to reclaim and restore the property.

2. After a decommissioning process has been completed, the I District Industrial Zoning of the property shall automatically be transferred back to the pre-existing zoning, prior to the issuance of the special use permit.

V. Amend Article 18, I-Industrial Zoning District, the following regulations shall apply:

1. Special Uses Permitted. The following Special Uses are allowed as per Article 8 Section 30 thereof:
 - a. Data Center Facilities
 - b. Any change of use within an existing permitted Data Center, i.e.: AI Conversion Center, shall require a new special use permit review and approval.

Section 2. **Repeal.** All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

Section 3. **Severability.** If any section provision or part of this ordinance shall be adjudged invalid or unconstitutional such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 4. **Effective Date.** This ordinance shall take effect after final passage, adoption and publication as provided by law.

First Reading Passed: _____

Passed and adopted this _____ day of _____, 2025

Brian Bitner, Chairperson

Final passage and adoption:

I, Mark Splonskowski, do hereby certify that I am the duly elected auditor of the County of Burleigh, State of North Dakota, and that the foregoing is a full, true and correct copy of an ordinance adopted by the Board of Burleigh County Commissioners at its regular meeting of _____ day of _____, 2025

IN WITNESS WHEREOF: I have hereto set my hand and seal of Burleigh County this _____ day
of _____, 2025

Mark Splonskowski, Burleigh County Auditor/Treasurer

DRAFT

ITEM

11

ESCROW AGREEMENT

between

**BURLEIGH COUNTY, NORTH DAKOTA,
MORTON COUNTY, NORTH DAKOTA**

and

**BANK OF NORTH DAKOTA
as Escrow Agent**

Dated as of May 1, 2025

**Multi-County Sales Tax Revenue Refunding Bonds
Taxable Series 2020**

ESCROW AGREEMENT

THIS ESCROW AGREEMENT, dated as of May 1, 2025, is made and executed by and between **BURLEIGH COUNTY, NORTH DAKOTA** (“Burleigh County”), **MORTON COUNTY, NORTH DAKOTA** (“Morton County” and together with Burleigh County, the “Counties”), and **BANK OF NORTH DAKOTA**, Bismarck, North Dakota (the “Escrow Agent”).

The parties hereto recite and, in consideration of the mutual covenants and payments referred to and contained herein, covenant and agree as follows:

1. Burleigh County has issued its Multi-County Sales Tax Revenue Refunding Bonds, Taxable Series 2020, dated November 2, 2020 (“Series 2020 Bonds”), in the original principal amount of \$53,120,000, of which \$40,505,000 is currently outstanding: \$4,175,000 matures on November 1, 2025, \$4,225,000 matures on November 1, 2026, \$4,290,000 matures on November 1, 2027, \$4,365,000 matures on November 1, 2028, \$4,455,000 matures on November 1, 2029, \$4,550,000 matures on November 1, 2030, \$4,655,000 matures on November 1, 2031, and \$9,790,000 matures on November 1, 2032 (together, the “Defeased Bonds”). The Series 2020 Bonds are subject to prepayment and redemption on November 1, 2025, at a price equal to 100% of par plus interest accrued to the redemption date.

2. Funds provided by the Counties have been deposited with the Escrow Agent and used to establish a cash deposit and to acquire certain United States Treasury Notes, Strips and Resolution Funding Corporation Strips (collectively, the “Escrowed Securities”) as further described in the Escrow Verification Report set forth as Exhibit A hereto, to be placed in escrow (the “Escrow Account”), to provide funds sufficient to pay scheduled principal of and interest on the Defeased Bonds to November 1, 2032. Moneys in the Escrow Account shall be used by the Escrow Agent, without further direction, to pay scheduled principal and interest as the same become due on the Defeased Bonds. The Escrow Agent hereby agrees to hold the cash balance and the Escrowed Securities solely in escrow for the benefit of the holders of the Defeased Bonds and shall invest such cash and handle such Escrowed Securities only in accordance with the provisions of this Escrow Agreement.

3. The Escrow Agent acknowledges receipt of the cash and Escrowed Securities and agrees that it will hold such cash and Escrowed Securities in the Escrow Account in the name of Burleigh County and will collect and receive on behalf of Burleigh County, all payments of principal and interest on such Escrowed Securities and will remit from said Escrow Account to the Paying Agent for the Defeased Bonds the funds required for the payment of principal and interest due on the Defeased Bonds.

4. Set forth as Exhibit A hereto is a copy of the report prepared by Robert Thomas CPA, LLC showing (a) the payments of the principal of premium, if any, and interest on the Escrowed Securities and the initial cash deposit, and (b) the scheduled principal and interest due

on the Defeased Bonds to the final maturity date. The report indicates that if the interest on the Escrowed Securities and the principal thereof are paid as interest and principal become due, the proceeds from the collection of such interest and principal, together with the beginning cash balance, will be sufficient to permit the prompt payment of scheduled principal of and interest on the Defeased Bonds to the final maturity date in accordance with the debt service schedule set forth as Exhibit B hereto. The Escrow Agent makes no representation as to the sufficiency of the Escrowed Securities to accomplish the payment of the Defeased Bonds and, except as otherwise provided herein, the Escrow Agent shall incur no liability in respect thereof.

5. The Escrow Agent acknowledges the receipt of cash deposit and Escrowed Securities from the Counties to be used only for the purposes set forth in paragraph 2 above. The Escrow Agent shall hold the beginning cash deposit uninvested and the Escrowed Securities in the Escrow Account and will collect and receive on behalf of the Counties all payments of principal and interest on the Escrowed Securities and, without the requirement of any action being taken by the Counties, will remit from the Escrow Account to the Paying Agent for the Holders of the Defeased Bonds, the amounts listed in Exhibit B for the payment of principal of and interest on the Defeased Bonds to the final maturity date. After payment of the principal and interest of all remaining outstanding Defeased Bonds, the Escrow Agent shall pay any remaining funds in the Escrow Account to the Counties as follows: Burleigh County 83.19% and Morton County 16.81%.

6. The Escrow Agent shall reinvest any cash or redeem and reinvest the proceeds of the Escrowed Securities held in the Escrow Account only in Escrowed Securities unless and until Burleigh County requests in writing that a different reinvestment be made. Together with any such request for reinvestment of the proceeds from the Escrowed Securities held in the Escrow Account, Burleigh County shall provide to the Escrow Agent: (a) an opinion by an independent certified public accountant that after such reinvestment the principal amount of the substituted securities, together with the earnings thereon and other available moneys, will be sufficient to pay, as the same become due, all scheduled principal and interest on the Defeased Bonds to the final maturity date, and (b) an unqualified opinion of nationally recognized bond counsel to the effect that such reinvestment complies with the Constitution and laws of the State of North Dakota and the provisions of all relevant documents relating to the issuance of the Series 2020 Bonds.

7. As full consideration for all services to be performed by the Escrow Agent under this Escrow Agreement, Burleigh County shall pay the Escrow Agent the amount of \$4,500. The Escrow Agent expressly waives any lien upon or claim against any money and investments in the Escrow Account. Burleigh County shall have the right to require the Escrow Agent to invest any uninvested funds from time to time in the Escrow Account in accordance with the provisions outlined in paragraph 6 above.

8. It is recognized that title to the Escrowed Securities and money held in the Escrow Account from time to time shall always be subject to the prior charge and lien thereon of this Escrow Agreement and the use thereof required to be made by the provisions of this Escrow Agreement. The Escrow Agent shall hold all such money and securities in a special escrow fund and Account separate and wholly segregated from all other funds and securities of the Escrow

Agent and shall never commingle such money or securities with other money or securities. It is understood and agreed that the responsibility of the Escrow Agent under this Escrow Agreement is limited to the safekeeping and segregation of the funds and securities held in such Escrow Account, the collection of and accounting for the principal and interest payable with respect thereto and the payment of principal of and interest on the Defeased Bonds to the final maturity date in accordance with the provisions of this Escrow Agreement.

9. This Escrow Agreement is made for the benefit of the holders of the Defeased Bonds and is not revocable, and the securities and other moneys held in the Escrow Account and all income therefrom have been irrevocably appropriated for the payment of the Defeased Bonds in accordance with this Escrow Agreement.

10. This Escrow Agreement shall be binding upon and shall inure to the benefit of the Counties and the Escrow Agent and their respective successors and assigns. In addition, this Escrow Agreement shall constitute a third-party beneficiary contract for the benefit of the holders of the Defeased Bonds. Said third party beneficiaries shall be entitled to enforce performance and observance by the Counties and the Escrow Agent of the respective agreements and covenants herein contained as fully and completely as if such third-party beneficiaries were parties hereto. Any bank into which the Escrow Agent may be merged or with which it may be consolidated or any bank resulting from any merger or consolidation to which it shall be a party or any bank to which it may sell or transfer all or substantially all of its corporate trust business shall, unless Burleigh County disapproves in writing, be the successor escrow agent without the execution of any document or the performance of any further act. In the event Burleigh County disapproves of the successor escrow agent resulting from any of the events described above, Burleigh County shall immediately appoint any state or national bank which is a member of the Federal Deposit Insurance Corporation and which has trust powers to be the successor escrow agent, whereupon such successor escrow agent shall immediately succeed to the respective agreements and covenants hereunder.

11. The Escrow Agent shall immediately notify the Counties whenever, for any reason, the Escrowed Securities, interest thereon, as the same accrues, and any cash balance in the Escrow Account will be insufficient to pay the principal of the Defeased Bonds on the Redemption Date. Burleigh County hereby agrees to promptly pay or cause to be paid any such deficiency from any legally available funds. Unless otherwise provided by the respective parties, all notices or other communications shall be addressed as follows:

Burleigh County: Burleigh County
 221 North 5th Street
 PO Box 5518
 Bismarck, ND 58502-5518
 Attn: County Auditor/Treasurer

Morton County: Morton County
210 2nd Avenue NW
Mandan, ND 58554-3124
Attn: County Auditor

Escrow Agent: Bank of North Dakota
1200 Memorial Highway
Bismarck, ND 58504
Attn: Trust Department

12. The Counties shall have the right, at any time, to examine all the records of the Escrow Agent regarding the status of the funds or accounts created pursuant to this Escrow Agreement and the details of all income, investments, reinvestments, redemptions and withdrawals therefrom with respect to the funds or accounts created pursuant to this Escrow Agreement.

13. The Escrow Agent will, as soon as possible, cause notice of defeasance of the Defeased Bonds, in substantially the form attached hereto as Exhibit C, to be mailed to the Bank of North Dakota, the bank at which principal and interest on such Defeased Bonds are then payable. The notice mailed to such bank shall be accompanied by directions that such bank shall post, as soon as possible, a copy of such notice of defeasance with the Municipal Securities Rulemaking Board (EMMA®). The Escrow Agent is not acting hereunder as a dissemination agent for the Counties and shall not have any liability to any party in connection with any failure to timely post on the EMMA® system any notice of defeasance. The sole remedy available shall be an action by the holders of the Defeased Bonds in mandamus for specific performance or similar remedy to compel performance.

14. If any one or more of the covenants or agreements provided in this Escrow Agreement on the part of the Counties or the Escrow Agent to be performed should be determined by a court of competent jurisdiction to be contrary to law, such covenant or agreement shall be deemed and construed to be severable from the remaining covenants and agreements herein contained and shall in no way affect the validity of the remaining provisions of this Escrow Agreement.

15. This Escrow Agreement may be executed in several counterparts, all or any of which shall be regarded for all purposes as one original and shall constitute and be but one and the same instrument. This Escrow Agreement shall be governed by the laws of the State of North Dakota.

16. Time shall be of the essence in the performance of obligations from time to time imposed upon the Escrow Agent by this Escrow Agreement.

17. This Escrow Agreement shall terminate when the Defeased Bonds have been paid and discharged in accordance with the provisions hereof. If any Defeased Bonds are not presented for payment when due and payable, the nonpayment thereof shall not prevent the termination of

this Escrow Agreement; provided funds for the payment of any nonpresented Defeased Bonds shall upon termination of this Escrow Agreement be held or disbursed by the Paying Agent in accordance with the Indenture of Trust and the Second Supplemental Indenture of Trust authorizing the Series 2020 Bonds or at the direction of the Counties. Any money or Escrowed Securities held in the Escrow Account at termination and not required for the payment of the principal of any of the Defeased Bonds shall be paid or transferred to the Counties without further direction as follows: Burleigh County 83.19% and Morton County 16.81%.

18. Funds remaining on deposit with the Trustee in the Construction Fund shall be released to Burleigh County for the payment of Cost of Construction. Funds remaining on deposit with the Trustee in the Reserve Fund shall be distributed to Burleigh County.

(Remainder of this page intentionally left blank.)

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the date first written above.

BURLEIGH COUNTY, NORTH DAKOTA

Attest:

Chairman, Board of County Commissioners

County Auditor/Treasurer

MORTON COUNTY, NORTH DAKOTA

Attest:

Chairman, Board of County Commissioners

County Auditor

BANK OF NORTH DAKOTA

Bismarck, North Dakota, as Escrow Agent

By_____

Title_____

[Signature Page Escrow Agreement Series 2020]

EXHIBIT A
VERIFICATION REPORT

EXHIBIT B
DEBT SERVICE SCHEDULE

X-1

EXHIBIT C

\$53,120,000

BURLEIGH COUNTY, NORTH DAKOTA
MULTI-COUNTY SALES TAX REVENUE REFUNDING BONDS
TAXABLE SERIES 2020
Dated: November 24, 2015

CUSIP NUMBER: 581535AAG5, 581535AAH3, 581535AAJ9, 581535AAK6, 581535AAL4

NOTICE IS HEREBY GIVEN that there is now on deposit with the Bank of North Dakota, Bismarck, North Dakota, as Escrow Agent, under an Escrow Agreement between Burleigh County, North Dakota, Morton County, North Dakota and the Escrow Agent, dated as of May 1, 2025, direct obligations of the United States of America, or obligations unconditionally guaranteed by the United States of America, the maturing principal of and interest on which, together with cash held in escrow, will be sufficient to pay the principal of and interest on the above-captioned Bonds (the "Bonds"), as listed below.

Cusip Number	Principal Amount	Rate	Maturity
121382 BB0	\$4,175,000	1.300%	11/01/25
121382 BC8	\$4,225,000	1.500%	11/01/26
121382 BD6	\$4,290,000	1.700%	11/01/27
121382 BE4	\$4,365,000	2.050%	11/01/28
121382 BF1	\$4,455,000	2.200%	11/01/29
121382 BG9	\$4,550,000	2.300%	11/01/30
121382 BH7	\$2,425,000	2.350%	11/01/31
121382 BK0	\$2,230,000	2.500%	11/01/31
121382 BJ3	\$9,790,000	2.575%	11/01/32

Dated May __, 2025.

AMENDMENT TO JOINT POWERS AGREEMENT

THIS AMENDMENT TO JOINT POWERS AGREEMENT is made as of May 1, 2025, by and between **BURLEIGH COUNTY, NORTH DAKOTA**, a North Dakota political subdivision, whose post office address is 221 North 5th Street, PO Box 5518, Bismarck, ND 58502-5518 ("Burleigh County"), and **MORTON COUNTY, NORTH DAKOTA**, a North Dakota political subdivision, whose post office address is 210 2nd Avenue NW, Mandan, ND 58554 ("Morton County", and together with Burleigh County, the "Counties").

For and in consideration of the mutual covenants and agreements hereinafter set forth, the receipt and sufficiency of which is hereby acknowledged by the parties, the parties agree as follows:

RECITALS

A. Pursuant to Chapter 54-40.3 of the North Dakota Century Code, the Counties entered into a joint powers agreement dated April 1, 2015 (the "Joint Powers Agreement"), relating to the construction of a joint detention center (the "Detention Center"), the renovation of the former Burleigh County detention space, the renovation of the former Morton County detention space and the issuance of sales tax revenue bonds for such purposes. The electors of the respective Counties approved home rule charters and a one half of one percent sales tax to finance the projects described in this paragraph.

B. Burleigh County issued \$60,000,000 Multi-County Sales Tax Revenue Bonds, Series 2015A and \$30,000,000 Multi-County Sales Tax Revenue Bonds, Series 2015B, dated November 24, 2015 (together, the "Series 2015AB Bonds"), to construct the Detention Center. Burleigh County refunded the Series 2015AB Bonds with the issuance of \$53,120,000 Multi-County Sales Tax Revenue Refunding Bonds, Taxable Series 2020, dated November 2, 2020 (the "Bonds"). The Bonds are currently outstanding in the principal amount of \$40,505,000 and are subject to redemption and prepayment on November 1, 2025. Burleigh County issued \$8,395,000 Sales Tax Revenue Bonds, Series 2018, dated October 30, 2018 (the "Series 2018 Bonds"), to renovate the former Burleigh County detention space. The Series 2018 Bonds have been paid in full.

C. Morton County issued \$2,515,000 Sales Tax Revenue Bonds, Series 2019A, dated July 24, 2019 (the "Series 2019A Bonds") and \$500,000 Sales Tax Revenue Bonds, Series 2020, dated March 25, 2020 (the "Series 2020 Bonds"), to renovate the former Morton County detention space. The Series 2019A Bonds have been paid in full. The Series 2020 Bonds are outstanding in the approximate principal amount of \$500,000 with a final maturity date of November 1, 2025.

D. Ninety percent (90%) of the Burleigh County sales tax and ninety percent (90%) of the Morton County sales tax are pledged to the Bonds. Ten percent (10%) of the Burleigh County sales tax and ten percent (10%) of the Morton County sales tax are pledged to the separate renovation projects.

E. The Counties by this agreement intend to amend the Joint Powers Agreement to provide for (i) the respective contributions by each County for the defeasance and prepayment of the Bonds, (ii) the ownership percentage of the Detention Center, (iii) the renovation projects, and (iv) the end of the respective sales taxes dedicated to the payment of the Bonds.

NOW, THEREFORE, the parties agree as follows:

1. The Counties shall deposit sufficient funds with the Bank of North Dakota, as Escrow Agent, pursuant to the terms of an Escrow Agreement, to defease and prepay the Bonds. The required deposit and the required sources of funding to be deposited with the Escrow Agent are set forth in the Escrow Agreement.

2. Ownership of the Detention Center is based on the actual amounts of principal and interest paid on all Detention Center bonds by Burleigh County and by Morton County. For purposes of this calculation, there shall be included the Preliminary Expenditures (as defined in the Joint Powers Agreement) and all fees and costs for professional services related to the defeasance and prepayment of the Bonds. The ownerships percentage is fixed as Burleigh County 83.07% and Morton County 16.93% as detailed in Exhibit A hereto.

3. Upon the defeasance of the Bonds 100% of the Morton County sales tax will be pledged to the Series 2020 Bonds and will continue to be levied and collected until such time as the Series 2020 Bonds are paid in full.

4. This Amendment to Joint Powers Agreement shall be binding and enforceable upon approval by the Board of County Commissioners of Burleigh County and by the Board of County Commissioners of Morton County.

(remainder of page intentionally left blank)

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to Joint Powers Agreement to be executed by their respective duly authorized officers as of the day and year above written.

BURLEIGH COUNTY, NORTH DAKOTA

ATTEST:

Chairman, Board of County Commissioners

County Auditor/Treasurer

MORTON COUNTY, NORTH DAKOTA

ATTEST:

Chairman, Board of County Commissioners

County Auditor

[Signature Page to Amendment to Joint Powers Agreement]

BURLEIGH COUNTY, NORTH DAKOTA

**RESOLUTION PROVIDING FOR BOND REDEMPTION
AND AUTHORIZING END OF DETENTION CENTER SALES TAX**

BE IT RESOLVED by the Board of County Commissioners of Burleigh County, North Dakota (the "County"), as follows:

RECITALS:

A. The County issued \$60,000,000 Multi-County Sales Tax Revenue Bonds, Series 2015A and \$30,000,000 Multi-County Sales Tax Revenue Bonds, Series 2015B, dated November 24, 2015 (together, the "Series 2015AB Bonds"), to construct a joint detention center with Morton County located at 4000 Apple Creek Road, Bismarck, North Dakota. The County refunded the Series 2015AB Bonds with the issuance of \$53,120,000 Multi-County Sales Tax Revenue Refunding Bonds, Taxable Series 2020, dated November 2, 2020 (the "Bonds"). The Bonds are currently outstanding in the principal amount of \$40,505,000 and are subject to redemption and prepayment on and after November 1, 2025.

B. The County issued \$8,395,000 Sales Tax Revenue Bonds, Series 2018, dated October 30, 2018 (the "Series 2018 Bonds"), to renovate the former County detention center located at 514 East Thayer Avenue, Bismarck, North Dakota. The Series 2018 Bonds have been paid in full.

C. Pursuant to voter approval on June 10, 2014 and the County's Home Rule Charter and ordinances, the County levies a one-half of one percent (0.5%) sales and use tax which is pledged to the payment of the Bonds.

D. The County and Morton County entered into a Joint Powers Agreement dated April 1, 2015 (the "JPA") regarding each County's sales tax, the joint detention center project and the separate renovation projects.

E. Documents authorizing the Bonds provide that the County shall continue to levy and collect the sales tax until the Bonds have been paid in full. A deposit in escrow of sufficient funds to pay the remaining principal and interest on the Bonds will constitute the Bonds being paid in full.

NOW, THEREFORE, the Board of County Commissioners hereby resolves as follows:

1. The County, having sufficient cash and investments available, now desires to defease the Bonds.
2. The County shall deposit such sums, together with amounts provided by Morton County and amounts currently on deposit with the Bank of North Dakota, as determined necessary

pursuant to the terms and conditions of the Escrow Agreement between the County, Morton County and the Bank of North Dakota, which is hereby appointed the Escrow Agent of the County for the Bonds.

3. The JPA shall be amended to address, (i) the responsibility of the respective Counties for the required escrow deposits to defease the Bonds, (ii) ownership of the detention center, (iii) the renovation projects, and (iv) the end of the sales tax dedicated to the detention center.

4. The forms of the Escrow Agreement and Amendment to Joint Powers Agreement attached hereto, are approved in substantially final form. The Chairman and the County Auditor/Treasurer are authorized and directed to execute and deliver the agreements in the name of the County with such changes therein as shall be approved by such officers.

5. The County Auditor/Treasurer is authorized and directed to take such additional action and prepare such other documents necessary for the defeasance of the Bonds, including deliver of certificates which cure ambiguities, defects or omissions herein, correct, amend or supplement any provision herein, all in furtherance of the defeasance contemplated herein. The authority to approve, execute and deliver, on behalf of the County, future amendments to the documents entered into by the County in connection with the Bonds is hereby delegated to the County Auditor/Treasurer. The County Auditor/Treasurer is further authorized to agree on the final debt service allocation percentages between the respective counties.

Dated: _____, 2025.

BURLEIGH COUNTY, NORTH DAKOTA

Attest:

Chairman, Board of County Commissioners

County Auditor/Treasurer

The governing body of the County acted on the foregoing resolution at a properly noticed meeting held in Bismarck, North Dakota, on _____, 2025 with the motion for adoption made by _____ and seconded by _____, and the roll call vote on the motion was as follows:

"Aye" _____

"Nay" _____

Absent _____

ITEM

12

BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
MEGAN MARTIN
DESIREE HILBORN
LINDSAY BROWER

Memorandum

To: Chairman Brian Bitner
Commissioner Steve Bakken
Commissioner Wayne Munson
Commissioner Steve Schwab
Commissioner Jerry Woodcox

From: Pam Binder, SPHR, SHRM-SCP
HR Director

Date: May 5, 2025

Re: Human Resource's Agenda items for May 5, 2025, Commission Meeting

Subject 1: 2024 Burleigh County Human Resources Report (Turnover Analysis)

BACKGROUND:

Please see attached report. This is informational and no action is needed.

Subject 2: 2026 Employee Salary Increase Projections

BACKGROUND:

Every year as part of the starting point for the next year's Budget process, the Department Heads discuss what to recommend to the Burleigh County Commission for employee salary increases. The information below was taken from the Meeting Minutes of the Department Heads meeting held on Wednesday, April 30, 2025:

2026 Budget Discussion (Meeting Minutes)

HR Director Pam Binder opened the conversation with asking the Department Heads for their input on the 2026 employee salary increases. The Department Heads discussed some options for annual increases. County Engineer Marcus Hall proposed an increase of one(1) Pay Step and a 2% Cola. Sheriff Kelly Leben agreed, and the Department Heads had a discussion regarding the 2026 annual employee increase options. The Department Heads agreed on proposing a recommendation of one (1) Pay Step and a 2% Cola. With other scenarios including just one(1) Pay Step, one (1) Pay Step and 1% Cola as alternative scenarios.

BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
MEGAN MARTIN
DESIREE HILBORN
LINDSAY BROWER

RECOMMENDATION:

At this point, you do not need to formally approve an employee salary increase scenario. We are just looking for agreement from the Burleigh County Commission on where we start with 2026 employee salary increases in the 2026 Budget. Historically we have provided three different scenarios for comparison. As our Pay Grade and Pay Step Structure is not one that has exact percentage increases from Pay Step to Pay Step, we need to estimate what just a Pay Step will cost and then we usually add a Cost-of-Living Adjustment (Cola) percentage or a choice of two different Cola percentages in the budget estimates.

Subject 3: Burleigh County Leave Sharing Policy - Revisions

BACKGROUND:

The Leave Sharing Policy has been an active policy within Burleigh County since it was originally approved on July 7, 2004. This policy needs to be revised to clarify eligibility for Leave Sharing. There are also revisions that incorporate the Family Medical Leave Act (FMLA) into the Leave Sharing Policy. These revisions are highlighted on the attached policy. I have also summarized the revisions below:

- The qualifications for eligibility for the Leave Sharing Policy were clarified. Employees must not be in their probationary period, etc.
- The Leave Sharing Policy was revised to reflect the Family Medical Leave Act (FMLA) provisions.

RECOMMENDATION:

I recommend that the Burleigh County Commission approve the revised Leave Sharing Policy.

BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

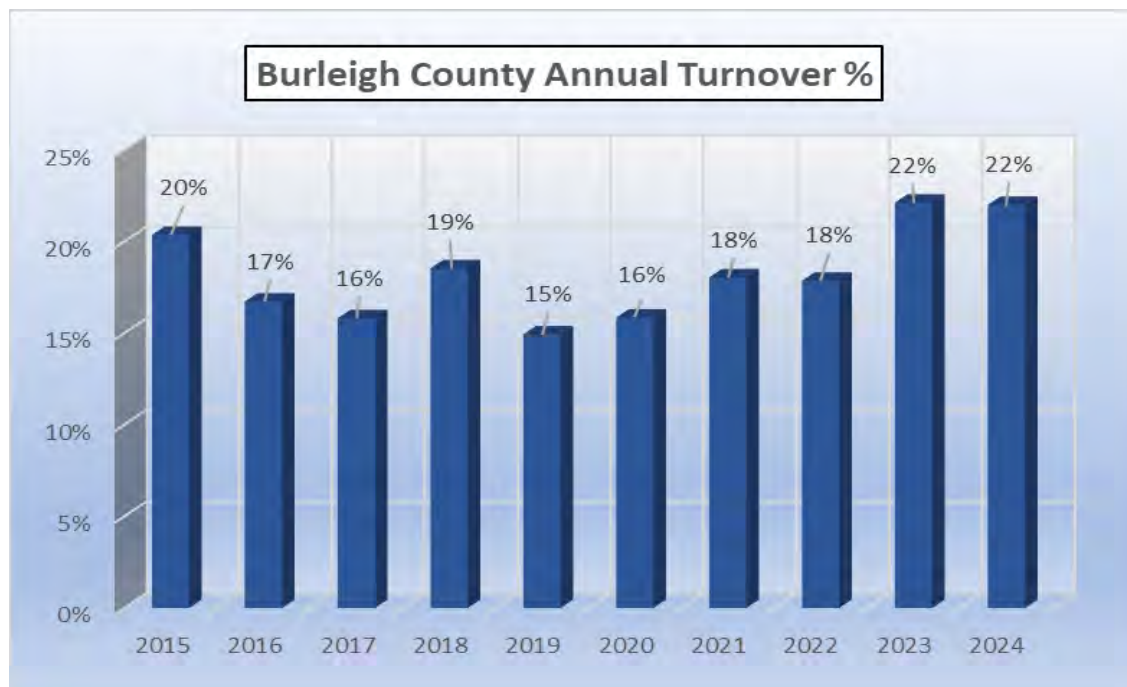
PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
MEGAN MARTIN
DESIREE HILBORN
LINDSAY BROWER

2024 Burleigh County Human Resources Report (Turnover Analysis)

The turnover report for 2024 has been manually calculated and the summary is listed below:

The chart below provides a year-over-year review of the annual turnover percentage for Burleigh County. This chart represents all departments including the Human Service Zone.



In the year-over-year turnover analysis, we can see that Burleigh County's turnover percentage shows a level pattern with 2023. With years 2015, 2018, 2023 and 2024 being the higher turnover percentage years for Burleigh County. This confirms a cyclical pattern overall.

The range for the ten (10) year tracking period is from 15% in 2019 as the lowest turnover percentage to 22% in 2023 and 2024, which to date, has been the highest turnover percentage. The turnover percentages in the other years are within a couple of percentage points from each other. This leads us to believe that the turnover rate for the most part has been in line with employment trends across the state of North Dakota. The unemployment

BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
MEGAN MARTIN
DESIREE HILBORN
LINDSAY BROWER

percentage for Region 7 that includes Burleigh County, North Dakota was 2.8% as of March, 2025. Break this down and you have 1,472 unemployed individuals and 3,847 job openings in Region 7 for the month of March, 2025. This information comes from Job Service ND.

The turnover percentage of 22% in 2024 continues to reflect the demand for job openings being greater than the supply of available unemployed workers.

Below is a breakdown of the departments that experienced turnover in 2021, 2022, 2023, and 2024:

Department	2021	%	Total Ees
Detention Center	22	37.29%	
Emergency Management	1	1.69%	
Extension	4	6.78%	
Highway	1	1.69%	
Weed Board	1	1.69%	
Recorders	1	1.69%	
Sheriff	6	10.17%	
Human Service Zone	17	28.81%	
States Attorney	6	10.17%	
Countywide Total	59	18.04%	327

Department	2023	%	Total Ees
Auditor/Treasurer/Tax	5	6.67%	
Detention Center	22	29.33%	
Emergency Management	1	1.33%	
Finance	1	1.33%	
Highway	11	14.67%	
Weed Board	1	1.33%	
Sheriff	10	13.33%	
Human Service Zone	13	17.33%	
States Attorney	11	14.67%	
Countywide Total	75	22.12%	339

Department	2022	%	Total Ees
Auditor/Treasurer/Tax	3	5.00%	
Detention Center	16	26.67%	
Emergency Management	1	1.67%	
Extension	2	3.33%	
Finance	1	1.67%	
Highway	3	5.00%	
Weed Board	1	1.67%	
Recorders	1	1.67%	
Sheriff	5	8.33%	
Human Service Zone	21	35.00%	
States Attorney	6	10.00%	
Countywide Total	60	17.86%	336

Department	2024	%	Total Ees
Auditor/Treasurer/Tax	4	4.94%	
Detention Center	28	34.57%	
Emergency Management	1	1.23%	
Finance	1	1.23%	
Highway	4	4.94%	
Weed Board	2	2.47%	
Sheriff	10	12.35%	
Human Service Zone	18	22.22%	
States Attorney	13	16.05%	
Countywide Total	81	22.38%	362

When we review the turnover analysis by department, we can see several reasons for the turnover percentages, and they are not all the same for each department. It is important to note that not all turnover is necessarily bad turnover:

BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
MEGAN MARTIN
DESIREE HILBORN
LINDSAY BROWER

- Auditor/Treasurer – At the end of 2024, the Auditor/Treasurer Department had a very new staff. The most tenured employee in the Auditor/Treasurer office had less than two years of experience with Burleigh County. The lack of history and general understanding of department policies and procedures has contributed to the inefficiencies within the department.
- Tax Equalization – The Tax Equalization Division has had little turnover and the tenure of the employees in this division has been extremely helpful to the Auditor/Treasurer department as a whole. Unfortunately, the employees in this department are becoming stressed as it is hard to complete normal job duties when you are covering the job duties of another employee.
- The Burleigh-Morton Detention Center has been a challenge as well for staffing. As this is a 24/7 facility, the detention officers who are working shiftwork can get burned out and the turnover has caused the remaining detention officers to work overtime, as well as some of the sheriff deputies who have picked up overtime shifts at the Detention Center over the timeframe shown above. We continue to receive applications for these open positions. However, we are also continuing to disqualify many more applicants prior to hire. This is a continuation of what we were experiencing in 2023. This adds work to the Administrative Sergeant and Human Resources department. Additional costs for pre-hire required testing also continues to add to the recruitment costs for the department.
- Sheriff – The Sheriff's department had turnover due to retirement and other turnover for various reasons. We continue to see tenured employees leave their law enforcement career for a new career field. We continue to work on the salary levels for the Deputy Sheriff positions, as well as salary levels for Sergeants and Corporals. The HR department is gradually revising the job descriptions and then the revised job descriptions are reviewed through our in-house ranking system. It is going well, however, this process does take a substantial amount of time to complete.
- States Attorney – The turnover rate is higher due to larger caseloads. The State's Attorney department has been a challenge for the recruitment and retention of employees. The majority of these positions are the Attorneys themselves. The marketplace is so competitive for Attorneys that we need to constantly perform research into whether we are competitive in our salary structure for these positions. We continue to work with States Attorney Julie Lawyer to advertise for the Attorney positions and we will continue to work on creating a retention plan to help her fill her open positions and retain her current Attorneys.
- The Highway department had some turnover mainly due to retirement and other reasons. The salary level(which includes benefits) for the Highway Maintenance Worker positions seems to be coming into line with the market. The one concern with the Highway Maintenance Worker positions is that we have on average an older age

BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
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LINDSAY BROWER

demographic in this area. The 50-59 age band has the most employees within it. This could lead to turnover in the near future. This turnover needs to be strategically planned in order to ensure a smooth transition.

- The Human Service Zone has experienced turnover in the last four years. There is a pattern of cultural issues within the Human Service Zone. It is important to note the Human Service Zone employees have been transitioned to their own policies and procedures and have been under the State of North Dakota's Merit Pay Policy for the four years shown above. The Human Service Zone has experienced turnover due to systems design and some turnover was based on the change in leadership structure in the Human Service Zone itself. Some of the turnover within the Human Service Zone is due to culture changes and more perceptive leadership. It is important to note that the Burleigh County Human Service Zone employees are still considered to be Burleigh County employees even though they have their own policies and merit pay structure.

Retention is a key factor in controlling costs for Burleigh County. Turnover costs money not just in employee salaries. There are also training costs to consider and other employee's morale when working excessive overtime shifts that need to go into the equation. Employees that are trainers for new employees are in danger of being burned out due to not getting a break from training new employees. Retention of our good employees is needed to operate Burleigh County efficiently. Addendum A shows our 2024 CEG – WSI Premium Billing allocation. This is an example of the hidden costs of turnover.

The positions that were the most challenging to recruit and fill in 2024 due to industry availability and highly competitive salaries were the following:

- States Attorney (I, II, and Senior)
- Jail Nurse (LPN or RN)

The positions that we struggled to get qualified candidates to fill in 2024 were the following:

- Administrative Assistant II
- Sheriff Deputy
- Highway Maintenance Worker II
- Detention Officer

According to Breezy HR, the Applicant Tracking System that we use at Burleigh County, the Human Resources Department processed six hundred eighty-one (681) applications for our open positions in 2024. Sixty-six (66) Candidates were hired in 2024. We had 19,596

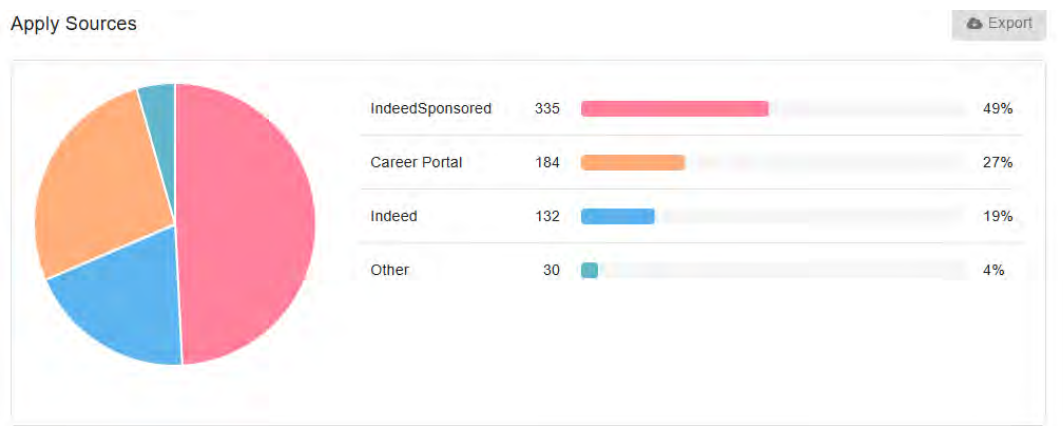
BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
MEGAN MARTIN
DESIREE HILBORN
LINDSAY BROWER

position views in 2024, and we disqualified two hundred sixty (260) Candidates for various reasons in 2024. The main reason was failing the background inquiry. The pie chart below provides a list of our recruiting sources and the number and percentage of applicants from each source.



Currently, we have twenty (20) open positions for 2025. This number does not include any temporary or seasonal vacancies that we are recruiting to fill for the 2025 summer season.

We have had trouble recruiting for our Administrative Assistant positions throughout Burleigh County. Historically, this was never a problem. We have had to open the recruitment process several different times in order to get a qualified candidate for the position. We have had to disqualify a good number of candidates for these positions. Mostly due to background inquiry results.

We are working with the various department heads to find creative programs that will give us the edge when recruiting these challenging positions. Such programs are employee referral bonus, tuition reimbursement, CDL training, career pathing, and flexible shift scheduling where possible.

Demographics For Burleigh County

A demographics breakdown both by age and by gender were done for Burleigh County (Countywide). Below is the breakdown information:

BURLEIGH COUNTY

HUMAN RESOURCES DEPARTMENT

PAM BINDER, SPHR, SHRM-SCP
DIRECTOR

HUMAN RESOURCE ASSISTANTS:
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LINDSAY BROWER

Overall County Age Breakdown		
Age Category	Number	Percentages
Employees Under 26	50	14%
Employees 26-29	41	11%
Employees 30-39	79	22%
Employees 40-49	85	23%
Employees 50-59	74	20%
Employees 60 -65	23	6%
Employees 65 Plus	10	3%
Total	362	100%

Overall County Gender Breakdown		
Age Category	Number	Percentage
Female	157	43%
Male	205	57%
Total	362	100%

The age category where we have the most employees in the county is the 40–49-year age band at 23%. Where the 30-39- and 50-59-year age bands were at 22% and 20% respectively. This shows a good range of ages, and it also shows that Burleigh County has an appropriate spread of ages in its employee base. The 60+ ages represent possible retirements in the very near future so planning for succession is extremely important.

The female to male demographic percentages were a bit of a surprise as some of our departments within the County are traditionally male or female dominated occupations. This shows a good balance of male to female employees overall within Burleigh County. Drilling down into the individual departments we can see some variances in the female to male percentages within the departments. Some departments that are heavily female or heavily male are the Human Service Zone, Veteran Services, Human Resources, Recorder and Highway. This is the norm within the overall industry for these areas.

Invoice	26333
Date	12/1/2024
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BURLEIGH COUNTY AUDITOR
PO BOX 5518
BISMARCK ND 58506-5518

BURLEIGH COUNTY AUDITOR
PO BOX 5518
BISMARCK ND 58506-5518

Purchase Order No.		Customer ID		Salesperson ID		Shipping Method		Payment Terms		Req Ship Date		Master No.	
		0008						Net 30		12/1/2024		26,550	
Ordered	Shipped	B/O	Item Number	Description				Discount	Unit Price	Ext. Price			
1	1	0	WC EST PRM	2025 EST WORKERS COMP PREMIUM				\$0.00	\$248,559.39	\$248,559.39			

Subtotal	\$248,559.39
Misc	\$0.00
Tax	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
Total	\$248,559.39

**NORTH DAKOTA ASSOCIATION OF COUNTIES
WORKERS COMPENSATION COUNTY EMPLOYERS GROUP
P.O. BOX 877, BISMARCK, ND 58502-0877**

PHONE: (701)328-7300 IN STATE WATTS: (800)932-8730 FAX: (701)328-7308

ESTIMATED PREMIUM BILLING STATEMENT

BURLEIGH COUNTY
C/O CO AUDITOR
PO BOX 5518
BISMARCK, ND 58502-5518

Location Code: 8
STATEMENT DATE 11/22/2024
POLICY PERIOD EXPIRATION DATE 12/31/2025

**PREPAID FOR PERIOD 01/01/2025 TO 12/31/2025
BASED ON THE FIRST \$43800.00 OF EACH EMPLOYEES WAGES**

RATE CLASS	RATE DESCRIPTION	TAXABLE PAYROLL	PREMIUM RATE PER \$100.00	PREMIUM AMOUNT
3630Z	AUTO REPAIR - BODY SHOPS - MECH.	\$433,250.97	2.28	\$9,878.12
5603Z	CONSULTING ENGINEERS	\$306,600.00	0.26	\$797.16
6042Z	STREET AND ROAD CONSTRUCTION	\$1,080,350.70	2.76	\$29,817.68
7720Z	LAW ENFORCEMENT	\$5,574,219.83	3.01	\$167,784.02
8747Z	PROFESSIONAL/BUSINESS REPS	\$3,457,374.85	0.23	\$7,951.96
8805Z	CLERICAL OFFICE EMPLOYEES	\$520,487.67	0.14	\$728.68
9007Z	BUILDING CUSTODIANS & JANITORIAL SVC.	\$226,815.63	1.93	\$4,377.54
ESTIMATED GROSS PREMIUM:				\$221,335.16
EXPERIENCE RATE:		12.3%		\$27,224.23
ESTIMATED PREMIUM FOR PERIOD:		01/01/2025 TO 12/31/2025		\$248,559.39
DISCOUNT APPLIED:				\$
NDACo MEMBER EMPLOYER GROUP ADJUSTMENT:				\$0.00
SAFETY ADJUSTMENT:				\$0.00
OTHER ADJUSTMENT:				\$0.00
TOTAL PREMIUM DUE:				\$248,559.39

	<p align="center">Leave Sharing Policy</p>	<p align="center">BCHR - 05 Board Approved:</p>
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Purpose:

The purpose of this policy is to define employees' rights to the use of Leave Sharing (also known as Donated Leave) and the rules for Leave Sharing. Leave Sharing is used to help accommodate an employee who may have an extended absence due to an extraordinary or severe illness, injury, impairment, or physical or mental condition of themselves, spouse, child, or parent, that has caused or is likely to cause the employee to take leave without pay or terminate employment. Leave sharing can not be used for a normal pregnancy and delivery.

Objective:

Burleigh County's (County) intent with the Leave Sharing policy is to allow employees to receive or donate accrued Annual Leave or Sick Leave to an employee in need, ensuring that the receiving employee will have access to paid leave when needed.

Annual Leave Sharing:

A county employee may donate annual leave to another county employee who is suffering or has a relative or household member suffering from an extraordinary or severe illness, injury, impairment, or physical or mental condition that has caused or is likely to cause the employee to take leave without pay or terminate employment.

Eligibility

A county employee is eligible to receive shared leave pursuant to the following conditions:

- 1) The department head determines that the employee meets the criteria described in this section.
- 2) The employee is a regular employee with a minimum of 1 year (12 months) of continuous service with the county. It does not include employees in probationary status or employees on temporary or other limited term appointments.
- 3) The employee has abided by county policies regarding the use of annual leave.
- 4) The employee's use of shared leave, including both annual and sick leave, does not exceed 12 weeks (480 hours) over a twelve-month period.
- 5) Annual leave can be donated for any purpose qualifying under the Leave Sharing Policy.

Reasons for Leave

A county employee may donate annual leave to another county employee only pursuant to the following conditions:

- a) The receiving employee has exhausted, or will exhaust, all annual leave, and sick leave due to an extraordinary or severe illness, injury, impairment, or physical or mental

condition, that involves the employee, a relative of the employee, or a household member of the employee.

- b) The condition has caused, or is likely to cause, the receiving employee to go on leave without pay or terminate employment.
- c) The donating employee donates leave in full-hour increments and must retain a leave balance of at least forty (40) hours.

Sick Leave Sharing:

A county employee may donate sick leave to another county employee who is suffering from an extraordinary or severe illness, injury, impairment, or physical or mental condition that has caused or is likely to cause the employee to take leave without pay or terminate employment.

Eligibility

A county employee is eligible to receive donated leave pursuant to the following conditions:

- 1) The department head determines that the employee meets the criteria described in this section.
- 2) The employee is a regular employee with a minimum of 1 year (12 months) of continuous service with the county. It does not include employees in probationary status or employees on temporary or other limited term appointments.
- 3) The employee has abided by county policies regarding the use of sick leave.
- 4) The employee's use of shared leave, including both annual and sick leave, does not exceed 12 weeks (480 hours) over a twelve-month period.
- 5) Sick leave may only be donated for an employee's personal use of Sick leave and not to care for a qualifying member as such under Family Sick Leave.

Reasons for Leave

A county employee may donate sick leave to another county employee only pursuant to the following conditions:

- a) The receiving employee has exhausted, or will exhaust, all annual leave, and sick leave due to an extraordinary or severe illness, injury, impairment, or physical or mental condition, that involves the employee.
- b) The condition has caused, or is likely to cause, the receiving employee to go on leave without pay or terminate employment.
- c) The donating employee donates leave in full-hour increments and must retain a leave balance of at least forty (40) hours.

Designation of Leave Sharing

The department head shall require the employee to submit to the Human Resource Department, prior to approval or disapproval, a medical certificate from a licensed physician or health care practitioner verifying the severe or extraordinary nature and expected duration of the condition.

Use of Leave Sharing

- 1. Donated annual and sick leave is transferable between employees in different departments within Burleigh County.

2. One hour of donated leave must be regarded as one hour of donated leave for the recipient.
3. Any donated leave may only be used by the recipient for the purposes specified in this section and is not payable in cash.
4. All forms of paid leave available for use by the recipient must be used prior to using shared leave.
5. Any donated leave not used by the recipient will not be deducted from the donor.
6. All donated leave must be given voluntarily. NO county employee may be coerced, threatened, intimidated, or financially induced into donating annual leave for purposes of the leave sharing program.

Definitions

Serious health condition means an illness, injury, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a health care provider. This can include conditions with short-term, chronic, long-term, or permanent periods of incapacity.

Spouse means a husband or wife as defined or recognized in the state of North Dakota. Spouse also includes a husband or wife in a marriage that was validly entered into outside of the United States if the marriage could have been entered into in North Dakota.

Child means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is either under age 18, or age 18 or older and “incapable of self-care because of a mental or physical disability” at the time that FMLA leave is to commence.

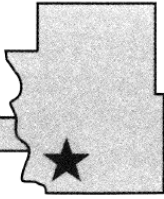
Parent means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to the employee when the employee was a child. This term does not include parents “in law.”

Qualifying exigency includes short-notice deployment, military events and activities, childcare and school activities, financial and legal arrangements, counseling, rest and recuperation, post-deployment activities, and additional activities that arise out of active duty, provided that the County and employee agree, including agreement on timing and duration of the leave.

ITEM

13

County of Burleigh



221 NORTH 5TH STREET • P.O. BOX 5518 • BISMARCK, NORTH DAKOTA 58506-5518

Request for County Board Action

DATE: 5/5/2025

TO: Burleigh County Commission

FROM: Auditor/Treasurer Splonskowski

ITEM: Missouri Valley Complex bids and RFP

REQUEST: Consider proposals for wetland delineation and bid received for cropland.

Company	Proposed amount
Meadowlark Environmental	NTE \$13,000
BioTech Consulting INC.	\$ 7,500.00
Moore Engineering inc.	\$ 7,000.00
KLJ Engineering LLC	\$ 13,500.00

4-25-2025

LAND RENT PROPOSAL

I would like to submit a rental bid for the land the county has put out for bids just east of buck stop junction. The Missouri Valley Complex farmland which is about 50 acres.

We are DJ Coleman Inc., and we have been the previous renters of the land for the past 6 years.

According to the notice for bids advertisement the county is requiring the land to be planted to a grass cover crop at the end of the season. I contacted the NRCS office and visited Daryl Oswald about what they would recommend. I have included their recommendations in my bid.

This will need to be a completely different seeding process in the fall of the year. If the county requires a grass type cover for haying it can't be planted with a spring planted cash crop.

The seed recommended would come to about \$46.74 per acre and custom seeding rates are about \$35 per acre. So, as you can see there will be an expense of about \$81.74 per acre to seed this land in the fall.

With this added expense of seeding another crop in the fall along with all the inputs required to plant a spring cash crop this doesn't leave much room for profit.

I am willing to pay the county \$20 per acre land rent along with the planting of a fall seeded cover grass mixture which will be around \$81.74 per acre.

I will use the recommended grass seed mixture, and I will seed this crop in the fall.

If you have any questions, please contact me at [REDACTED]

PH: [REDACTED]

Sincerely

DJ Coleman Inc.

Clark Coleman



HERBACEOUS PLANTING WORKBOOK

Yellow indicates required entry, blue optional entry.

Section	Township	Range	Name: Clark Coleman		Acre: 50	Tract / Field:	Date: 04/22/25
			Address:			Planned Use: Hayland	
			County: Burleigh		MLRA 53B	Design By: D. Oswald	
			Program: CO-01 Technical Assistance		Ecological Site:	Forage Suitability Group:	loam
			NRCS Practice:		Contract Number:	CIN:	
			Planned Establishment Activities	Companion Crop, If used: Crop	Rate #/Ac.	Planned Seeding Date:	August 10 to September 15
			No-Till Method - Seed into weed-free, standing stubble, without further seedbed preparation. Use of a non-selective herbicide application may be needed to control weeds (refer to NDSU-EXT Service for information). Excess residue (straw, chaff or forage) should be adequately spread over the field or removed to ensure good seed-soil contact at a depth of 1/4 to 3/4 inch during the seeding operation. All seed must meet the requirements of the North Dakota State Seed Laws and Regulations and must be officially tested for purity and germination to enable pure live seed (PLS) calculations to determine proper seeding rates. Germination tests for all species must be no more than twelve months old prior to seeding.	Seeding Method:			
				Clip or use approved herbicides to control undesirable plants. Clipping should be delayed until after July 15 to prevent damage to nesting birds. Clipping height should be adjusted to a minimum of 12 inches to minimize damage to permanent seedlings. Clipping should be completed prior to weed seed formation.			
			Planned Pest Management Activities				
			Notes				

Help to insert an image
on the area above.

For additional planting design information, refer to NRCS Field Office Technical Guide (FOTG), Section 4, for practice specifications and the ND Herbaceous Vegetation Establishment Guide, found in the FOTG, Section I, Reference Subjects.

	(1)	(2)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Species	Percent Increase of Planned Seeding Rate (101 to 150%)	A / B List	Bloom Period	Seeding Rate PLS Lbs / Acre	Percent in Seed Mix	Planned PLS Lbs / Acre Columns (3) X (4)	Acres to be Seeded	Planned Total PLS Lbs Columns (5) X (6)	Percent Purity or Pure Seed	Percent Germination + % Hard	Total Lbs. Bulk Seed Planted	Total PLS Lbs Seeded (8) X (9) X (10)
1	Bromegrass, Meadow		NR	NR	13.50	30.00%	4.05	50.0	202.5				
2	Wheatgrass, Intermediate		NR	NR	8.50	20.00%	1.70	50.0	85.0				
3	Alfalfa		A	Early, Mid	5.50	20.00%	1.10	50.0	55.0				
4	Cicer Milkveitch		A	Mid-season	8.00	10.00%	0.80	50.0	40.0				
5	Wheatgrass, Green		NR	NR	10.00	20.00%	2.00	50.0	100.0				
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
CERTIFICATION: Seed Tags Available?													

Was the planting completed in the required seeding window?	Enter planting date:
Is the germ test date for all species within 12 months of when it was planted (not including the month of the test)?	
Are the seeded species approved named varieties?	If not, document where the seeded species were grown / produced.
Does the seeded mix match what was planned?	If not, are species suitable to the site and meet specifications?
Notes/Remarks:	Title of Certifying Official - NRCS
	Date

Chesak Seed House
2320 E Thayer Ave
Bismarck, ND 58501
701-223-0391

Estimate

Date	Estimate #
4/23/2025	12505

Name / Address
CLARK COLEMAN

ALL COMMODITY PRICES ARE SUBJECT TO CHANGE WITHOUT NOTICE.

Project

Item	Description	Qty	Rate	Total
MEADOW BROME	Perennial cool season introduced grass which prefers well-drained soils with little to no salinity, and at least 14 inches of rain per year. Less productive and drought tolerant than wheatgrasses, growing from 1 to 4 feet in height. Produces excellent feed quality due to its many basal leaves. Not invasive like Smooth Brome. Recommended seeding rate of 13.5 to 16.5 pounds per acre. 1/4 to 1/2 inch seeding depth.	203	3.00	609.00
INTERMEDIATE WHEATGRASS	Perennial cool season introduced grass, that is high-yielding, palatable, drought and cold tolerant. Establishes more quickly than most other grasses, does best when it receives at least 12 inches of rain. When mixed with alfalfa, helps prevent lodging. Withstands some flooding and reaches up to 3 to 4 feet in height. Prefers well-drained loamy and clayish soils, will tolerate slightly acidic soils. Best when harvested by June 20th. Recommended seeding rate of 8.5 to 10 pounds per acre. 1/2 inch seeding depth.	85	3.04	258.40
ALFALFA COMMON	Common, non-certified alfalfa, comparable to Vernal. Performs as well as named varieties in NDSU field trials. Less expensive than other alfalfa varieties. Meets all NRCS requirements. Should be harvested when it reaches 10% bloom. Recommended seeding rate 8 to 10 pounds per acre. 3/8 inch seeding depth.	55	3.14	172.70
		Subtotal		
A 3% TRANSACTION FEE FOR CREDIT CARD PAYMENTS OVER \$1,000.00 ABSOLUTELY NO RETURNS.		Sales Tax (8.0%)		
		Total		

Chesak Seed House
2320 E Thayer Ave
Bismarck, ND 58501
701-223-0391

Estimate

Date	Estimate #
4/23/2025	12505

Name / Address
CLARK COLEMAN

ALL COMMODITY PRICES ARE SUBJECT TO CHANGE WITHOUT NOTICE.

Project

Item	Description	Qty	Rate	Total
CICER MILKVETCH	Perennial, long-lived, non-bloat legume. Readily eaten by all classes of livestock as hay or pasture. Contains no harmful alkaloids, nor accumulates toxic amounts of selenium. While extremely hardy and cold-tolerant, with good feed value, is slightly less productive and palatable than alfalfa. Very high protein levels of 15% to 30% due to a higher leaf-to-stem ratio than other legumes. Regrowth is stimulated by grazing activity. Can take up to 2 years to fully establish and begins growth 14-28 days later than alfalfa. Prefers at least 15 inches of rain per year and does well in high water tables. Dry down takes 3 days longer than alfalfa on average, so benefits from pairing with Meadow Brome. It is sod-forming, so the stand will thicken with maturity. Recommended seeding rate of 8 to 10 pounds per acre. 3/8 inch seeding depth.	40	8.80	352.00
GREEN WHEATGRASS	Perennial cool season hybrid cross between Bluebunch Wheatgrass and Quackgrass. Rhizomatous, sod forming, and highly saline tolerant (Max Ph 8-9.5; EC 15-25). Produces good feed, although not as productive as most grasses, performing best with at least 13 inches of rain per year. Recommended seeding rate of 10 to 14 pounds per acre. 1/4 to 1/2 inch seeding depth. 50 ACRES	100	9.45	945.00

LAND LEASE


1. **Parties:** The parties to this agreement are (DJ Coleman Inc., [REDACTED]) herein after known as LESSEE, and Burleigh County, North Dakota (221 N 5th St, Bismarck, ND 58501 - phone 701-222-6718) herein after known as County,
2. **Purpose:** This agreement shall define responsibilities of each party regarding a 50 acre more or less acre tract of land at the Missouri Valley Complex. That tract of land is one contiguous piece of land contained within MISSOURI VALLEY COMPLEX BLOCK 1 LOT 2, LOTS 4-5, LOTS 7-15 & LOTS 18-19, Burleigh County, North Dakota. The tract does not have its own metes and bounds legal description but is illustrated on the attached and hereby incorporated Exhibit A.
3. **Existing Agreements:** This agreement shall replace all oral agreements, leases and memorandums of agreements and contracts between LESSEE and Burleigh County related to the land described in paragraph 2 at the Missouri Valley Complex.
4. **Use:** Lessee will use the land for farming as outlined in paragraph 7.
5. **Term of Lease:** The term of this lease will be May 13th, 2024 - December 31st, 2024.
6. **Rent:** The rent for the land is established at \$50.00 an acre multiplied by 50 acres equates to a total of \$2,500 annually. The rent is payable no later than May 31st of each year that the lease is in effect. Payment will be payable to Burleigh County, Attn: Burleigh County Auditor/Treasurer, PO Box 5518, Bismarck, ND 58506. Burleigh County shall be entitled to collection costs, attorney's fees, and reasonable interest for late payment. If no payment is received by the County Auditor/Treasurer by June 1st of the leasing year, the lease is immediately terminated/cancelled and Burleigh County can immediately re-enter the property and take possession.
7. **Lessee Responsibilities:** Lessee agrees to farm the acres in a good and husband-like manner, according to the usual course of husbandry. In connection therewith Lessee agrees, as to the farm acres, to keep under control, to the best of the Lessee ability, all noxious weeds. Lessee shall furnish all seed, machinery, labor, equipment, and anything else connected with the farming of said land during the term of this lease, at the entire expense, cost, and liability of Lessee, and free of all expense, cost and liabilities of County, and shall at all times keep the real property free and clear of any liens of any' third parties that might attempt to make a claim through Lessee. Lessee agrees that he/she will maintain the land during the tenancy in at least as good a condition and repair as it was at the beginning of this lease, and will keep in good repair all open ditches; any grass waterways, if any; will not commit waste or damage to the real estate or hay land and will use due care to prevent others from doing so; will not construct any drainage activities or obstruct any natural draining paths without the written consent of County; will permit County or its agents to enter the haying land at any reasonable time for repairs, improvements, and inspection and such other purposes as County may desire provided that County shall not unreasonably interfere with the operations of Lessee or damage crops of Lessee; and will

farm the real estate and rotate crops in such a manner as to reasonably preserve the value of the property and reasonably limit the spread or growth of noxious weeds.


- 8. Equipment:** All equipment that is utilized by Lessee shall be removed from the Missouri Valley Complex property no later than November 15th of each year.
- 9. Insurance:** Lessee will carry general liability insurance for use of the land. A copy of the insurance certificate shall be supplied to the County by May 13th of each year that the lease is in effect.
- 10. Indemnification and Hold Harmless:** Lessee agrees to fully indemnify and hold harmless the County from all claims, actions, causes of actions, lawsuits, etc., which may arise as a result of Lessee's management and operation of the property at the designated location. This indemnification and hold harmless agreement includes, but is not limited to, an agreement to indemnify and hold the County harmless for all costs, expenses, damages, economic and non-economic losses as defined under North Dakota law, including attorney's fees, and any other consequences which may arise as a result of Lessee's management and operation of property at the designated location. It is expressly understood that Lessee shall be responsible for full indemnification of the County and will hold the County harmless from any and all such claims.
- 11. Liability Claims:** The County shall be held free from all liabilities and claims for damages and/or suits for, or by reason of, any injury or injuries to any person or persons, or property, of any kind whatsoever (whether the person or property of Lessee, their agents or employees, or third persons), from any cause or causes whatsoever, while in or upon said premises, or any part thereof, during the term of this lease, or on account of any occupancy or use of said premises, or any activity carried on, by Lessee in connection therewith; Lessee hereby covenants and agrees to indemnify and save harmless the County from all liabilities, charges, expenses (including attorney's fees) and costs on account of or by reason of any such injuries, liabilities, claims, suits or losses, howsoever occurring, or damages growing out of the same.
- 12. Farm Payments:** If farm payments are allocated for the property, they will be paid to Lessee.
- 13. Termination of Agreement.** The County or Lessee may unilaterally terminate this agreement upon 30 days' written notice to the other party. In the case that the agreement is terminated, it is understood that the termination of the agreement shall be effective on December 31st of that same year. Each party shall submit final billing statements and checks within 30 days of termination date. Either party may terminate this agreement for cause due to breach of the agreement. Such termination shall be preceded by a fourteen (14) day written notice to the breaching party. If the breaching party fails to remedy the breach within fourteen (14) days of receipt of notice, the non-breaching party shall have the right to terminate the agreement at the end of the fourteen (14) days.
- 15. Subletting:** This lease is not transferrable and in no way may the Lessee sublet, assign, or encumber their interest in the lease without prior written approval and consent of the County.

16. Default: If Lessee fails to pay the rent or any other charge required to be paid by Lessee, or if Lessee breaches any of the terms of this lease, then as to every default or breach, including non-payment of rent, County may give Lessee fourteen (14) days written notice thereof. If such default has not been cured within such period, then County may terminate this lease and the County will have the right to reenter and take possession of the land, but Lessee will remain liable as hereinafter provided. If the land becomes vacant or abandoned (not hayed and becomes overgrown), this lease shall expire and terminate and County may re-enter and may take possession of the land in the manner provided by law but Lessee will remain liable as hereinafter provided. Notwithstanding anything stated herein, Lessee agrees that whether possession is taken, or this lease is cancelled by County, the entire unpaid balance of rent shall accelerate and immediately become due and payable and Lessee will be responsible for all costs, including attorneys' fees incurred by County in enforcing this and any other provision of this lease. Lessee agrees to pay County's reasonable attorneys' fees and expenses incurred in and about enforcing any of the terms of this lease, in collecting past due rent, and in and about recovering possession from Lessee, should the services of an attorney be retained by County in so doing.

17. Successors: All rights of the parties herein shall inure to the benefit of its successors, and assigns; and all obligations and benefits shall bind its successors, heirs, personal representatives and assigns.


DJ Coleman Inc. -LESSEE

5-20-24
Date


Brian Bitner, Chairman
Burleigh County Commission

6/3/24
Date

Exhibit A

