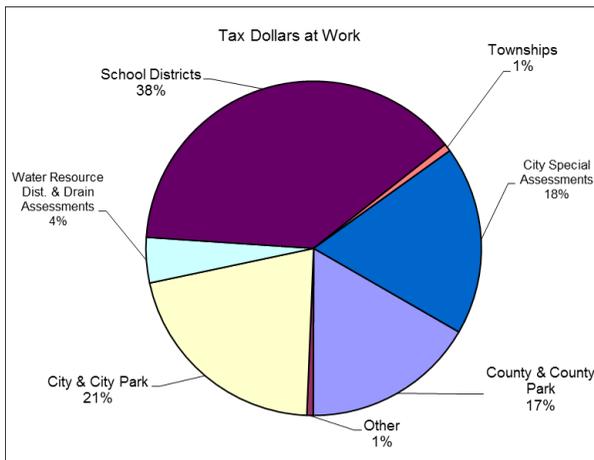


Each year, in early December, the county sends out property tax statements. For the 2014 budget year, those statements represented \$213 million in real estate taxes. Of this, the county levy (including the county park) amounted to over \$35 million, or approximately 17%. City levies and city special assessments accounted for another 39%. School Districts accounted for the largest percent of tax dollars, over 38%. Other taxing districts, such as townships, water resource districts and fire districts made up the remaining 6%.

With these tax dollars, the local governments are able to provide vital services to the citizens of Cass County. These services include education, public safety, water management, and social welfare, just to name a few.



For your convenience, you can pay your taxes using any of the following methods:

- The treasurer's office accepts cash, check or Credit Cards
- When you use your Credit Card you will be charged a convenience fee
- Most major banks in Cass County also accept property tax payments
- On the Internet, at <http://www.casscountynd.gov> Payments may be made with credit cards or electronic check. Convenience fees will apply.

Cass County Government
211 9th Street South
P.O. Box 2806
Fargo, ND 58108

Phone: 701-241-5600
Fax: 701-241-5728
Email: auditor@casscountynd.gov

CASS COUNTY GOVERNMENT



Budget in Brief 2014

Cass County Commission

Chad M. Peterson (Dist 1)
Vern Bennett (Dist 2)
Ken Pawluk (Dist 3)
Darrell Vanyo (Dist 4)
Mary Scherling (Dist 5)

County Auditor
Michael Montplaisir, CPA
auditor@casscountynd.gov
www.casscountynd.gov

A copy of the detailed budget may be viewed at the County Auditor's Office, 211 9th Street South, Fargo, North Dakota, or on line at www.casscountynd.gov

Legislative Tax Relief

Starting with the 2007 property taxes the state has been providing property tax relief. The first two years (2007 and 2008) the relief was in the form of a credit on your state income tax. The credit was for ten percent of your property tax up to a maximum of \$1,000 per household. In cases where you did not owe any state income tax, you received a voucher that could be used to pay part of your property taxes or to obtain a refund from the County Treasurer. With the 2009 through 2012 taxes the property tax relief was more direct. The relief was, in most areas of Cass County, a 75 mill buy down of the school district mill levy. That reduction provided about \$337 of savings per \$100,000 of value on a house. For 2013 and 2014 property taxes the legislature is increasing school district funding which will result in another 50 mill reduction in most of Cass County, the \$337 of relief per \$100,000 of value will grow to \$563 of relief per \$100,000 of value on a house. In addition, there will be a direct reduction of 12% of your consolidated tax. Every jurisdiction and every tax parcel is different. You will see the amount of the legislative relief on your tax statement.

The State-Paid Property Tax Relief is the 12% of the total consolidated tax that the legislature will pay directly to the county for your property. The Mill Levy Reduction Grant is the amount of increased funding that is provided directly to your school district which drives down their mill levy.

	2011	2012	2013	% Change From 2012 to 2013
Total Consolidated Tax	2,586.65	2,477.67	2,115.34	-14.62%
State-Paid Property Tax Relief			-253.84	
Net Consolidated Tax	2,586.65	2,477.67	1,861.50	-24.87%
Net Effective Tax Rate	1.74%	1.72%	1.29%	-24.87%
Mill Levy Reduction Grant	501.60	486.37	810.62	66.67%
State-Paid Property Tax Relief			253.84	
Total Legislative Tax Relief	501.60	486.37	1,064.46	118.86%

In addition to the overall property tax relief, the 2013 legislature increased the income limits, raised the asset test to \$500,000 for homestead credits, and raised the amount of credit available for disabled veterans.

Cass County Levy		
(Expressed in Mills)		
	2013	2014
General Fund	28.25	27.34
Special Levies:		
Road and Bridge	10.25	10.25
Human Services	19.50	19.50
Emergency Fund	3.00	3.00
Courthouse Addition Sinking	1.60	1.58
Senior Citizens Fund	1.00	1.00
Total Special Levies	35.35	35.33
Total General and Special Levies	63.60	62.67
Other Levies:		
Vector Control Board	1.00	1.00
Weed Control Board	2.00	1.80
County Park	.35	.35
Southeast Cass WRD	4.00	4.00
Rush River WRD	4.00	4.00
Maple River WRD	4.00	4.00
North Cass WRD	4.00	4.00
Red River Joint Board	2.00	2.00

The mills and taxable valuation are used to compute the property tax dollars the county will receive to support the county budget. Taxable value is computed as a percentage of the true and full value of property (market value). Market value times 50% equals 'Assessed Value'. Assessed Value times a property classification percentage (10% for commercial and agricultural property, 9% for residential property) equals the taxable value.

To determine taxes on any parcel, the taxable value is multiplied by the total mills, then divided by one thousand.

$$(\text{Taxable Value} \times \text{Mill Rate}) / 1000 = \text{Tax}$$

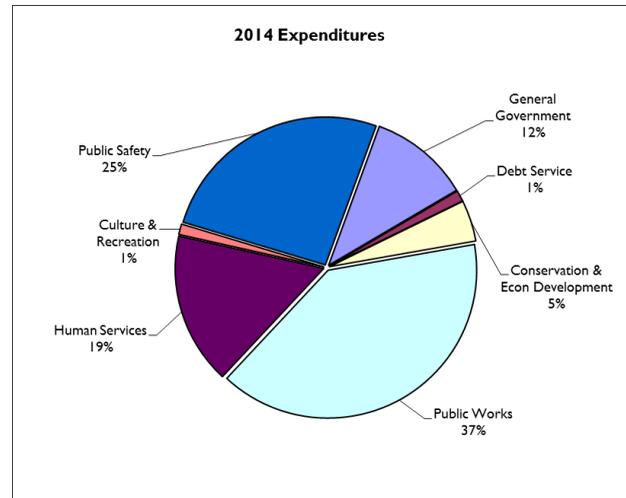
Noxious Weed Control is not levied in the City of Fargo. The County Park is levied only in those areas without a city park levy. All areas within the county are included in one of the water resource districts (WRD).

The 2014 budget is \$88.7 million, compared to \$76.5 million in 2013. The major difference is a \$2.9 million increase in the general fund. The general fund increase is for new employees at the jail to accommodate federal prisoners which will be reimbursed by the federal government. The County Highway Fund increased by \$9.3 million, which is for several proposed road construction projects.

Personnel costs increased 1.7% over 2013. Personnel costs include salaries, retirement contributions, health and dental insurance, and federal matching benefits. Personnel costs for the 2014 budget account for \$31 million of the \$88.7 million dollar budget.

The County Commission budget includes salaries and benefits for the county commissioners as well as donations to various public service agencies such as Fargo Cass Public Health and Rural Cass Ambulance. The commission budget also includes centralized costs such as property insurance and auditing fees.

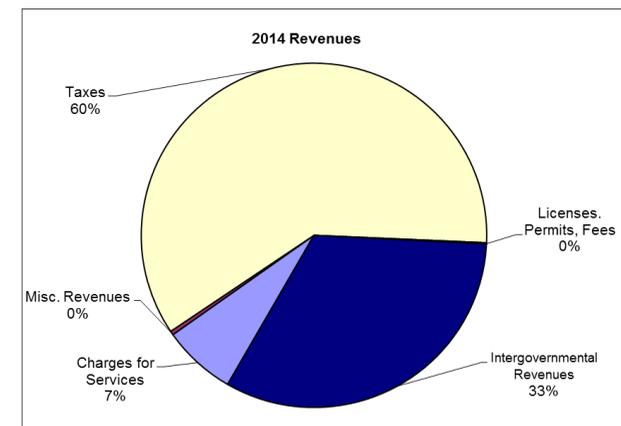
The County Sheriff's budget includes the cost of the department operations as well as the cost of operations of the county jail and detention center.



Cass County Budget

Fund	2013	2014
General Fund	25,787,752	28,698,042
Human Service Fund	13,403,146	14,132,517
County Highway Fund	12,429,547	21,786,036
Asset Forfeiture-Sheriff	179,800	59,100
Senior Citizens Fund	867,852	947,596
911 Service Fund	336,094	356,013
Asset Forfeiture-States Atty	3,000	3,000
Emergency Fund	1,200,000	2,000,000
JAIBG Fund—Sheriff	5,000	10,000
24/7 Sobriety Program—Sheriff	5,000	40,000
Jail Commissary Fund-Sheriff	210,066	130,548
Hazard Plan/Response Fund	6,000	6,000
Valley Water Rescue-Sheriff	34,290	34,290
NDRIN-County Recorder	1,068,000	1,286,000
Document Preservation Fund	322,224	206,346
Parenting Workshop	20,000	20,000
Courthouse Addition S & I	949,715	945,283
Round Hill S & I		0
Greyhawk Estates S & I	34,032	32,994
Holmen's 3rd S & I	8,355	8,352
Grandberg/Amber Plains S & I	36,615	35,638
Health Insurance Fund	3,678,007	3,914,731
Telephone Service Fund	185,000	193,700
Motor Pool Service Fund	40,730	27,000
Dental Insurance Trust	303,980	303,980
Weed Control Fund	436,900	464,846
Vector Control Fund	930,290	950,704
County Park	44,311	32,903
Southeast Cass WRD	7,575,385	8,473,030
Rush River WRD	4,318,865	344,885
Maple River WRD	713,480	570,195
North Cass WRD	411,755	508,740
Red River Joint WRD	1,040,000	2,185,160
Total	\$ 76,558,191	\$ 88,707,629

General Fund Departments		
Budgets	2013	2014
County Commission	2,389,482	2,776,256
County Administrator	2,472,674	2,590,931
Information Services	1,175,904	1,277,916
County Auditor	1,004,334	1,224,571
County Treasurer	349,816	357,737
County Recorder	607,486	628,499
Director of Equalization	271,429	289,262
State's Attorney	2,675,262	2,660,253
Coroner		189,856
County Sheriff	13,724,707	15,613,414
Emergency Management	237,183	217,926
Planning	95,585	87,230
Extension Service	516,648	510,504
Veteran's Service	267,242	273,687
Total	\$25,787,752	\$ 28,698,042



The 2014 revenue budget is \$84.54 million, compared to a budget of \$74.4 million in 2013. The county is heavily dependent on local property taxes (60%) as a source of revenue. Intergovernmental revenues, including the county's share of State Aid Distribution, Highway Gas Tax and reimbursements for the Human Service Program account for another 33% of the county's revenues. Charges for Services include charges to the public and other agencies for services provided by the county. Revenues are expected to remain stable as a result of the strong economic growth in the county.