



# Valley City Public Schools

460 Central Ave N  
Valley City ND, 58072  
701.845.0483  
www.hiliners.org

January 19, 2023

Taxpayers and Constituents of Valley City Public Schools,

In December, as we were considering funding options for our proposed school facility projects, our financial partner requested verification from Barnes County authorizing VCPS to levy up to 20 mills in the Building Fund. Upon receiving the request, we immediately contacted Barnes County Auditor, Beth Didier, for a copy of the proper documentation showing our authorization to levy 20 mills.

On January 09, 2023, we met with the Barnes County Auditor and were informed we do not have the authority in the Build Fund to levy above 10 mills. North Dakota Century Code (the law that governs school districts) states school districts may levy up to 20 mills in the Building Fund; however, it must be voted in by the citizens of the school district. Unfortunately, due to part of the Century Code verbiage being misinterpreted, in 2019 it was communicated to us we had the consent to levy above 10 mills.

The following table illustrates the number of over levied mills and correlating dollar amounts:

School Year	Number of Mills Above 10	Dollar Amount
2019-2020	1.58	\$61,378.75
2020-2021	1.04	\$42,404.16
2021-2022	2.09	\$87,473.49
2022-2023	9.74	\$428,725.84
2019-2023 (4 years)	14.45	\$619,982.24

In full transparency with the taxpayers and constituents of the Valley City Public School District and in commitment to remedy the error, Valley City Public Schools will repay for over levying in the Building Fund. Our school district will be decreasing the number of mills we levy in our Building Fund during the 2023-2024 and 2024-2025 school years to repay the \$620,000. Below, is the total number of Building Fund mills that will be assessed to taxpayers over the next two school years; this includes the dollar amount that will be received by the school district in 2024 and 2025 – these dollar amounts are subject to change based on the tax assessed value.

School Year	Number of Mills (Building Fund)	Dollar Amount
2023-2024	0	\$0.00
2024-2025	5.91	\$260,140.63

Valley City Public School Board and Administration has been and will continue to be transparent with our patrons working to build trust and the support needed to make necessary student-focused decisions. We are open to visit with you, the taxpayers of our school district, to discuss your questions and listen to concerns. If you have any questions, please feel free to contact us at 701.845.0483 or the below mentioned e-mails.

Sincerely,

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