



April 18, 2023

Beth M. Didier
 Barnes County Auditor
 230 4th St NW Room 202
 Valley City, ND 58072

Re: Incorrect Property Tax Assessments – Barnes County
 2010, 2011, 2013, 2014, and 2019 through 2022

Dear Ms. Didier:

Thank you for bringing your concerns regarding the 2010, 2011, 2013, 2014, and 2019 through 2022 Barnes County Property Tax Assessments to my attention. It is my understanding that, due to a misunderstanding of law, Barnes County has levied in excess of the voter approved 10 mill Building Fund levy for each tax year identified above, resulting in excess levies of approximately \$711,070.79, in total.

N.D.C.C. Section 57-15-16, in relevant part, provides:

The governing body of any school district shall levy taxes annually for a school building fund, not in excess of twenty mills ... when authorized to do so by sixty percent of the qualified electors voting upon the question at a regular or special election in any school district.

The County Auditor included mills in excess of the voter approved 10 mill Building Fund levy for each year from 2019 through 2022, as follows:

Year	Levy	Levy Over Limit
2010	10.15	.15
2011	10.12	.12
2013	11.487	1.487
2014	11.07	1.07
2019	11.58	1.58
2020	11.65	1.65
2021	12.09	2.09
2022	19.74	9.74

The levies in each year exceed the limits under N.D.C.C Section 57-15-16, cited above. I recommend recalculating the maximum levy worksheets for the incorrectly assessed tax years and that you review the laws relating to the abatement and refund of excess taxes levied to determine the most appropriate means of refunding the excess taxes levied to taxpayers.

Because this office does not exercise authority over county auditors, I suggest that you consult with your County Commission and States Attorney to determine the best mechanism to correct these errors. Thank you.



Brian Kroshus
Tax Commissioner

cc: Melanie Aeschliman, State Supervisor of Assessments