

MCPSD #1
Tax History 2009 to Present
9/13/2021

Year	Enrollment	Total Taxable Valuation	General Fund Mills	GF Levy in Dollars	% Increase	60 mill equivalent	% Inc. if 60 mills	Total Mills
2009-10	545	\$ 11,538,680.00	105.00	\$ 1,211,561.40	NA	NA	NA	105.00
2010-11	612	\$ 12,625,353.00	100.76	\$ 1,272,130.51	5%	NA	NA	100.76
2011-12	726	\$ 17,133,068.78	83.16	\$ 1,424,796.00	12%	NA	NA	87.16
2012-13	865	\$ 30,022,004.00	53.15	\$ 1,595,760.00	12%	\$1,801,320.24	26.43%	70.76
2013-14	1048	\$ 53,986,644.00	67.20	\$ 3,627,902.00	127%	NA	NA	81.29
2014-15	1306	\$ 71,356,150.00	56.94	\$ 4,063,250.24	12%	\$4,281,369.00	18.01%	87.50
2015-16	1336	\$ 105,255,696.00	44.00	\$ 4,631,235.00	14%	\$6,315,341.76	47.51%	74.72
2016-17	1394	\$ 129,524,017.00	40.16	\$ 5,201,827.04	12%	\$7,771,441.02	23.06%	71.07
2017-18	1520	\$ 188,641,150.00	30.78	\$ 5,826,046.28	12%	\$11,318,469.00	45.64%	55.92
2018-19	1803	\$ 187,880,951.00	34.75	\$ 6,525,171.83	12%	\$11,272,857.06	-0.40%	58.70
2019-20	1915	\$ 223,487,100.00	36.89	\$ 8,244,179.07	26%	\$13,409,226.00	18.95%	67.48
2020-21	1750	\$ 264,935,739.00	42.69	\$ 11,309,542.30	37%	\$15,896,144.34	18.55%	67.48
2021-22	1801	\$ 260,233,504.00	48.67	\$ 12,666,665.82	12%	\$15,614,010.24	-1.77%	75.51

2009-2010	**Original buy-down of mills by legislature (185 max to 110 max)						
2013-2014	**Legislative buy-down of mills from 110 to 60 - Allowed one-time mill allocation of 60 mills + 12% (67.2 mills) and move beyond 12% threshold. One-time reset.						
2014-2015	**High School Project General Obligation Bonds added						
2015-2016	**Utilized Calculation 2 for the levy cap accounting for new property						
2019-2020	**SB 2265 provided outline to get all schools to 60 mills over 5 year period. Year 1 - 10% increase above the standard 12%.						
2020-2021	**SB 2265 provided outline to get all schools to 60 mills over 5 year period. Year 2 - 20% increase above the standard 12%.						
2021-2022	**SB 2265 provided outline to get all schools to 60 mills over 5 year period. Year 3 - 20% increase above the standard 12%.						

Overall Notes:

Since the 2011-2012 school year and in conjunction with the two major legislative efforts to "buy-down" school district mills, the MCPSD #1 has levied the maximum number of general fund mills to the cap of 12% and even utilizing the "calculation 2" of the mill levy maximum formula that accounts for new property to ensure the district was levying the maximum number of general fund mills allowed by NDCC. Every effort possible has been made to ensure the general fund levy did not get "too low" - including the major increase in local tax levy in 2013-2014 that increased the local general fund levy by over \$2 million and 14 mills. There is only so much a district can do to counter an over 1000% increase in taxable valuation in 8 years. We knew the low levy would garner attention, but is also offset with building fund and sinking & interest levies with construction projects so not a clear reflection on the overall tax burden of the local taxpayer.

The Budget and Finance Committee has assessed the situation with SB 2265 the past two years and developed long range contingencies to address continual General Fund levy increases to comply with the legislation passed in 2019. The prospect of possible taxable valuation decreases for tax year 2021 will provide additional challenges in maintaining level levy certifications as levies will generally increase with any substantial decreases in taxable valuation. The valuation increases for tax year 2020 has provided a great opportunity to maintain level mill levies (total); however, future taxable valuations will dictate the opportunities of the Board to maintain the current mill levy amounts. The taxable valuation decrease for tax year 2021 mitigates the challenges of reaching the 60% by allowing the GF mills to increase even with the same dollar levy.