Glen Ullin School Board Retreat
Blarney Stone Board Room
November 18, 2026
6:00 PM

Agenda

1. **Call to Order**
2. **Roll Call**
3. **School Board Goals and Superintendent Guardrails**
   -Recommended Revision of Board Goal #3 from Choice Ready to Student Engagement
   -Recommended ELA Annual Targets Revision
   -Dr. Olson: Discussion of Future Instructional Needs and Inputs, outputs and expected outcomes.
   -27-28 and Future Staffing Planning
   -Present Professional Development Plan
4. **Fiscal Strategic Plan: Building Review**
   -HVAC System
   -HVAC Service Agreement
   -Gym A/C
5. **Audit Updates**
6. **Rough Rider Ethanol PILT Application Discussion**

7. **Adjourn**

GLEN ULLIN PUBLIC SCHOOL DISTRICT NO. 48

Martin Bratrud
Superintendent

Todd Hetler
Principal

PO BOX 548
6508 HWY 49
Glen Ullin, ND 58631-0548
(701) 348-3590
office@glenullinbearcats.org

Kayla Schumacher
Business Manager

Glen Ullin Public School Theory of Action

If we engage stakeholders in the process of improving student outcomes; align curriculum with state standards and provide resources to support these practices; ensure customized educational plans based on student strengths, interests and needs; then we will achieve the Board's Goals.

Glen Ullin Public School Be Legendary Student Outcome Goals

Goal 1: Glen Ullin Public School will increase the percentage of students who are proficient or above in Grades 3-8 and 10 ELA as measured by the ND A+ English Language Arts from 60% in Spring 2026 to 80% in Spring 2030.

Goal 2: Glen Ullin Public School will increase the percentage of students who are proficient or above in Grades 3-8 and 10 Math as measured by the ND A+ Math from 48% in Spring 2026 to 72% in Spring 2030.

Goal 3: Glen Ullin Public School will increase the percentage of students identified as committed and compliant in the Emotional Domain of the North Dakota Student Engagement Survey from 66.32% in Spring 2026 to 80% in Spring 2028. (Proposed Draft)

Glen Ullin Public School Be Legendary Superintendent Guard Rails

1. Superintendent shall not operate without effective and professional teachers who are engaged
2. Superintendent shall not operate without an efficient and effective system to engage families and community stakeholders in student learning
3. Superintendent shall not operate without ensuring the district's resources are allocated efficiently based on student need.
4. Superintendent shall not operate without ensuring curriculum materials and lesson plans are aligned to the state standards.

Glen Ullin Public School Be Legendary School Board Guard Rails

1. Board members shall not engage in conduct that contradicts the district's values of professionalism, respect, and ethical leadership, ensuring they set a positive example for students, staff, and the community in pursuit of the district's mission.

2. The board shall not operate without challenging student outcome goals, neglect to prioritize the goals, or make decisions that don't align with the superintendent's strategic plan to achieve the goals.
3. Board members shall not come to board meetings unprepared.
4. Board members shall not address stakeholder concerns outside of the superintendent's communication plan.
5. Board members shall not act as individuals when addressing district matters, and board decisions shall not be made except by the board as a whole.

GLEN ULLIN PUBLIC SCHOOL DISTRICT NO. 48

Martin Bratrud
Superintendent

Dr. Tara Olson
Elementary/H.S. Principal

PO BOX 548
6508 HWY 49
Glen Ullin, ND 58631-0548
(701) 348-3590
office@glenullinbearcats.org

Kayla Schumacher
Business Manager

Amoré Wheeler
Athletic Director

2027-2028 Staff Recruitment Plan

October:
-Student Teacher Recruitment for Elem.
-Recruitment outreach to VCSU, U-Mary, Dickinson State
-Kylie Schaaf will student teach in GU this Spring-Probable setting will be 6th grade.
-U-Mary Graduate Portfolio Day-Dr. Olson will attend.

November:
-Recruitment Outreach to Mayville, Minot State, NDSU
-Concordia Tri-College Job Fair-Marty will attend
-Reach Out to Janessa Hoff, Bray Fox, Jace Friez, others about possible opportunities at GUPS for 27-28

December:
-Outreach to SD, MT, and MN colleges
-Moorhead State University Job Fair-Marty will attend

January:
-Advertise known openings on Edpost, NDCEL, SchoolJobsND, Website, ND Job Service, NDUS

February:
-Minot and VCSU Education Job Fairs-Marty attend
-UND and Mayville Job Fairs-Dr. Olson Attend
-Conduct First Interveiws for Advertised Openings

March:
-Conduct Interveiws for Advertised Openings

Directors:
Jill Feser, *President*

Andrew Jacobson
Chasity Wood
Mitchell Bettenhausen
Matthew Morman
Cameron Morman
Emily Kottre

April:
-Conduct Interveiws for Advertised openings
-Contingency Planning: Explore internal Options for positions such as combined classrooms, etc

May:
-Enact Contingency Planning Options

Directors:
Jill Feser, *President*

Andrew Jacobson
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Mitchell Bettenhausen

Matthew Morman
Cameron Morman
Emily Kottre

Job Duty	Responsible	Accountable	Consulted	Informed
Oversee day-to-day school staff activities	Principal	Supt	Supt	Board/Staff
Oversee day-to-day school student activities	Dean of Students	Principal	Supt	Staff/Parents, Business Manager
Immediate Supervisor to Teachers and support staff ie: para's, substitute teachers	Principal	Principal	Supt	Business Manager
Immediate supervisor to cooks, bus drivers, custodians	Business Manager, Dist. Admin Asst., Building/Trans. Supervisor	Business Manager	Supt	Board
Making changes to support staff	Principal, Title Teacher, Sped Ed. Teacher	Principal	Supt	Business Manager, Staff
Collaborates with Counselor on School Mental Health issues and programs	Principal, Counselor	Principal	Principal	Supt, Business Manager
DEVELOP OR IMPLEMENT with Counselor on NEW programs	Principal, Counselor	Principal	Supt	Board
Set YEAR-LONG learning goals for students	Teacher, Principal, Director of Teaching and Learning, Dean of Students, Counselor	Principal	Supt	
Set YEAR-LONG learning goals for Teachers	Principal, Director of Teaching and Learning, Dean of Students	Principal	Supt	
Monitor and report on teacher performance	Principal	Principal		Supt
Present reports on Superintendent ACCOUNTABLE duties to board members	Supt	Supt		Board

Present reports on Principal ACCOUNTABLE duties to board members	Principal	Principal		Supt, Board
Present reports on Dean of Students ACCOUNTABLE duties to board members	Dean of Students	Dean of Students		Supt, Board
Present reports on Counselor ACCOUNTABLE duties to board members	Counselor	Counselor		Supt, Board
Present reports on Director of Teaching and Learning ACCOUNTABLE duties to board members	Director of Teaching and Learning	Director of Teaching and Learning		Supt, Board
Research new resources and techniques to improve teaching	Director of Teaching and Learning	Director of Teaching and Learning	TLT, Principal	Teachers, Supt
Provide ITV, CTE, online and NDCDE opportunities as needed	Principal, Counselor	Principal	Supt	Teachers
Engage in the Interview process for school personnel and provide input/recommendation	Principal, Board Member, Director of Teaching and Learning, Dean of Students, TLT	Principal	Supt.	Board
Review and ensure implementation school policies; help with interpretation to staff, parents and pupils	Principal, Director of Teaching and Learning, Dean of Students, Activities Director	Principal	Supt	All Staff, Board
Provide guidance to teachers	Principal, Director of Teaching and Learning, Counselor	Principal		Teachers, Supt.

Ensure emergency and school crises plans are developed and communicated	Principal, Supt	Supt	Supt, Counselor	All Staff
Organize school events and assemblies	Teacher, Principal, Dean of Students, AD	Dean of Students, AD		Supt
Ensure a safe and clean environment for students (e.g. implementing hygiene rules, passing time in halls)	Teacher, Counselor, Dean of Students, Building Supervisor	Dean of Students, Building Supervisor		Supt, Teachers
Maintaining budget	Business Manager	Business Manager	Supt	Principal, AD
Attend School Board and Committee meetings: agenda designated	Principal, Supt, Director of Teaching and Learning, Business Manager, Dean of Students	Supt		Board
Ensure maintenance of good public relations	Supt, Principal	Supt	Principal, Board	Community, All Staff
REVIEW requests for approval of instructional equipment, supplies and anything that is not outlined in Policy, practice	Principal, Director of Teaching and Learning	Supt	Business Manager	Teachers
Set 3-5 YEAR data-informed goals	Principal	Supt, Board	Director of Teaching and Learning	Teachers
Take considerable actions to accomplish goals	Principal, Director of Teaching and Learning, Dean of Students	Supt		
Oversee non-certified staff (custodian, transportation) and maintains positive, professional working relationships with them	Business Manager District Admin Asst.	Business Manager	Principal	Board Supt.

	Trans/Bldg Director			
Oversee non-certified staff (custodian, cooks, bus drivers, secretary) and maintains positive, professional working relationships with them	Business Manager District Admin Asst. Food Service Manager	Business Manager	Principal	Board Supt.
Oversees certified staff (teachers, paras) and maintains positive, professional working relationships with them	Principal	Principal	Supt	Board
Oversees Cabinet staff (Principal, Director of Teaching and Learning, Dean of Students) and maintains positive, professional working relationships with them	Supt	Supt	Principal	Board
Development of academic and support programming that fosters growth and success of students	Director of Teaching and Learning, Dean of Students, Teacher	Director of Teaching and Learning	Principal Counselor	
Reviews academic and support programing that fosters growth and success of students	Counselot, Director of Teaching and Learning	Supt	Principal, Dean of Students	Teachers
Implements academic and support programing that fosters growth and success of students	Teacher, Principal, Director of Teaching and Learning, Dean of Students	Director of Teaching and Learning	Supt	Teachers
Engages community in district initiatives	Principal	Supt		Board
Engages community in SCHOOL initiatives	Principal	Supt	Staff	
Oversees finances	Supt	Business Manger	Principal	Board
Manages extra- and co- curricular opportunities	Principal, AD	AD	Supt	Staff
Oversees and manages facilities	Supt	Supt		Board

Oversees and manages district equipment and supplies	Supt	Supt		Board
Oversees classroom equipment and supplies	Principal	Supt		
Performs necessary drills	Building Director	Dean of Students	Principal	Supt
Strategic planning	Cabinet	Supt	Principal, Director of Teaching and Learning, Dean of Students	Board
Vision-setting	Supt	Supt	Principal, Director of Teaching and Learning, Board Committee	Board
Provide regular reports on steps taken to accomplish goals	Cabinet	Supt	Supt	Board
Ensures development of job descriptions	Supt	Supt	Board	Principal
Ensures hiring policies and procedures are in place	Business Manager, Cabinet	Supt	Board	Board
Makes recommendations to the board for nonrenewal, typically after efforts to help employee improve	Supt, Principal	Supt	Principal	Board
Plans and executes PD	Director of Teaching and Learning	Director of Teaching and Learning	Supt	Teachers, Principal
Manages personnel eval system	Principal, Business Manager	Supt		
Oversees employee remediation system (changes for staff involved)	Supt	Supt	Principal	
Ensures orientation for new staff members	Cabinet, Business Manager	Principal, Business Manager	Supt	

Recommends programs to recognize outstanding staff members	Principal	Principal	Supt	Board
Recommends policies to promote workplace effectiveness	Principal	Supt		Board
Seeks input from and regularly communicates with staff on goals and changes to programs/policies	Principal	Principal	Supt, Director of Teaching and Learning	Board
Empowers Cabinet to make decisions and implement innovative programs	Supt	Supt		Board
Presents data with indicators of student achievement to help identify curricular needs and to inform strategic plan	Dean of Students, Director of Teaching and Learning	Dean of Students, Director of Teaching and Learning	Supt	Board
Brings curriculum changes to the board for approval	Director of Teaching and Learning	Director of Teaching and Learning	Supt	Teachers
Meets/corresponds regularly with Cabinet to discuss curriculum implementation	Director of Teaching and Learning	Principal	Teachers	Teachers, Board
Ensures intervention programs to identify students in need of assistance	Principal, Dean of Students	Principal	Supt	Teachers
Reviews district policies regarding support services for students	Dean of Students Principal, Board Committee	Principal	Supt	Teachers
ROLE	Responsible Tasks	Accountable Tasks	Consulted Tasks	Informed Tasks
Superintendent	16	27	29	9
Principal	31	16	7	3
Director of Teaching and Learning	18	7	3	0
Dean of Students	13	5	2	0

Business Manager	7	5	0	0
School Board	1	0	4	25

Morton County

STATE OF NORTH DAKOTA

Dawn R Rhone
County Auditor

Commissioners:

Nathan Boehm, Chairman
Jackie Buckley, Vice Chairman
Andy Zachmeier
Ray Morrell
Paul Tokach

November 5, 2026

Glen Ullin Public School Board
Jill Feser, President
Box 548
Glen Ullin, ND 58631

Ms Feser,

Please find enclosed an application for Property Tax Incentive from RoughRider Ag which was submitted to Morton County. Per the guidelines from the ND State Tax Commissioner, we must notify the Glen Ullin School District of this since this property is located within the Glen Ullin School District. While the County Commission is more than likely not going to grant what is being requested on this application, they will more than likely negotiate some different terms of some sort of property tax incentive with the applicant. Please notify me in writing within30 days of receipt of this letter to let me know if the school district wishes to participate in granting any sort of property tax incentive to this applicant.

If you have any questions and want to give me a call, please feel free to do so at 701-667-3321.

Sincerely,

Dawn R Rhone

Dawn R Rhone
Morton County Auditor

Application For Property Tax Incentives For New or Expanding Businesses

N.D.C.C. Chapter 40-57.1

Project Operator's Application To Morton County
City or County

File with the City Auditor for a project located within a city; County Auditor for locations outside of city limits.

A representative of each affected school district and township is included as a non-voting member in the negotiations and deliberation of this application.

This application is a public record

Identification Of Project Operator

1. Name of project operator of new or expanding business RoughRider Ag-Energy Project
2. Address of project Near Glen Ullin - proposed approximately 718.31-acre site along ND Hwy 49
   City Glen Ullin County Morton
3. Mailing address of project operator PO Box 2655
   City Bismarck State ND Zip 58502-2655
4. Type of ownership of project
   - ☐ Partnership
   - ☐ Corporation
   - ☐ Subchapter S corporation
   - ☐ Cooperative
   - ☐ Individual proprietorship
   - ☑ Limited liability company
5. Federal Identification No. or Social Security No. 41-4954194
6. North Dakota Sales and Use Tax Permit No.
7. If a corporation, specify the state and date of incorporation
8. Name and title of individual to contact Josh Teigen, Principal Advisor - Harvest Group
   Mailing address 3024 Centre Oak Way
   City, State, Zip Germantown, TN 38138 Phone No. 701-412-7151

Project Operator's Application For Tax Incentives

9. Indicate the tax incentives applied for and terms. Be specific.

☐ **Property Tax Exemption**		☑ **Payments In Lieu of Taxes**	
_____	Number of years	2028	Beginning year 2047 Ending year
_____	Percent of exemption	$350,000	Amount of annual payments (attach schedule if payments will vary)

10. Which of the following would better describe the project for which this application is being made:
    - ☑ New business project
    - ☐ Expansion of a existing business project

Description of Project Property

11. Legal description of project real property

Township 139 North, Range 88 West, Section 33 NE, NW, SW, W2SE containing ~ 560 acres; and
Township 138 North, Range 88 West, Section 4 Lots 3 (39.14), 4 (39.17), S2NW containing ~ 158.31 acres [total: 718.31 ac]

12. Will the project property be owned or leased by the project operator? ☑ Owned ☐ Leased

If the answer to 12 is leased, will the benefit of any incentive granted accrue to the project operator?
☐ Yes ☐ No

If the property will be leased, attach a copy of the lease or other agreement establishing the project operator's benefits.

13. Will the project be located in a new structure or an existing facility? ☑ New construction ☐ Existing facility

If existing facility, when was it constructed? _____

If new construction, complete the following:

a. Estimated date of commencement of construction of the project covered by this application Est. 2027

b. Description of project to be constructed including size, type and quality of construction
240 million gallon/year ethanol plant with carbon capture/sequestration.
Associated CO2 and raw-water pipelines, rail, utilities and site improvements.
Proposed site approximately 718.31acres.

c. Projected number of construction employees during the project construction ~500

14. Approximate date of commencement of this project's operations 2028 (estimated)

15. Estimated market value of the property used for this project:

a. Land ..... $ 1,400,000

b. Existing buildings and structures for which an exemption is claimed ..... $ $0

c. Newly constructed buildings and structures when completed ..... $ 315,000,000

d. Total ..... $ 316,400,000

e. Machinery and equipment ..... $ 485,000,000

16. Estimate taxable valuation of the property eligible for exemption by multiplying the market values by 5 percent:

a. Land (not eligible) .....

b. Eligible existing buildings and structures ..... $ $0

c. Newly constructed buildings and structures when completed ..... $ 15,750,000

d. Total taxable valuation of property eligible for exemption (Add lines b and c) ..... $ $15,750,000

e. Enter the consolidated mill rate for the appropriate taxing district 136.04

f. Annual amount of the tax exemption (Line d multiplied by line e) ..... $ 2,142,630.00

Description of Project Business

Note: "project" means a newly established business or the expansion portion of an existing business. Do not include any established part of an existing business.

17. Type of business to be engaged in: ☑ Ag processing ☑ Manufacturing ☐ Retailing ☐ Wholesaling ☐ Warehousing ☐ Services

18. Describe in detail the activities to be engaged in by the project operator, including a description of any products to be manufactured, produced, assembled or stored (attach additional sheets if necessary).

Process ~81 million bushels of corn annually into ~240 million gallons of ethanol, ~630,000 tons of DDG and ~98 million pounds of corn oil. Capture ~690,000 tons of CO_2 annually for permanent sequestration and/or utilization.

19. Indicate the type of machinery and equipment that will be installed

Corn receiving/handling and ethanol process equipment; carbon capture/compression; water treatment/pumping; storage tanks; rail loading/handling; electrical and utility systems.

20. For the project only, indicate the projected annual revenue, expense, and net income (before tax) from either the new business or the expansion itself for each year of the requested exemption.

Year *(12 mo. periods)*	New/Expansion Project only Year 1	New/Expansion Project only Year 2	New/Expansion Project only Year 3	New/Expansion Project only Year 4	New/Expansion Project only Year 5
Annual revenue	470.9M	659.4M	681.0M	705.2M	726.1M
Annual expense	392.5M	603.7M	616.6M	634.2M	649.3M
Net income	78.4M	55.7M	64.4M	71.0M	76.8M

21. Projected annual average number of persons to be employed by the project itself at the project location for each year for the first five years and the estimated annual payroll.

Year		Company-wide (before project)	New/ Expansion Project only Year 1	New/ Expansion Project only Year 2	New/ Expansion Project only Year 3	New/ Expansion Project only Year 4	New/ Expansion Project only Year 5
No. of Employees	(1)	n/a	~80	~80	~80	~80	~80
	(2)	n/a	0	0	0	0	0
Estimated payroll	(1)	n/a	~$7.04M	~$7.04M	~$7.04M	~$7.04M	~$7.04M
	(2)	n/a	$0	$0	$0	$0	$0

(1) - full time
(2) - part time

Previous Business Activity

22. Is the project operator succeeding someone else in this or a similar business? ☐ Yes ☑ No

23. Has the project operator conducted this business at this or any other location either in or outside of the state?

☑ Yes ☐ No

24. Has the project operator or any officers of the project received any prior property tax incentives? ☐ Yes ☑ No

If the answer to 22, 23, or 24 is yes, give details including locations, dates, and name of former business (attach additional sheets if necessary).

Business Competition

25. Is any similar business being conducted by other operators in the municipality? ☐ Yes ☑ No

If YES, give name and location of competing business or businesses

Property Tax Liability Disclosure Statement

26. Does the project operator own real property in North Dakota which has delinquent property tax levied against it? ☐ Yes ☑ No

27. Does the project operator own a greater than 50% interest in a business that has delinquent property tax levied against any of its North Dakota real property? ☐ Yes ☑ No

If the answer to 26 or 27 is Yes, list and explain

Use Only When Reapplying

28. The project operator is reapplying for property tax incentives for the following reason(s):

☐ To present additional facts or circumstances which were not presented at the time of the original application

☐ To request continuation of the present property tax incentives because the project has:

- ☐ moved to a new location
- ☐ had a change in project operation or additional capital investment of more than twenty percent
- ☐ had a change in project operators

☐ To request an additional annual exemption for the year of _____ on structures owned by a governmental entity and leased to the project operator. (See N.D.C.C. § 40-57.1-04.1)

Notice to Competitors of Hearing

Prior to the hearing, the applicant must present to the governing body of the county or city a copy of the affidavit of publication giving notice to competitors unless the municipality has otherwise determined there are no competitors.

I, _____, do hereby certify that the answers to the above questions and all of the information contained in this application, including attachments hereto, are true and correct to the best of my knowledge and belief and that no relevant fact pertaining to the ownership or operation of the project has been omitted.

Signature _____ Title _____ Date _____

GUIDELINE - PROPERTY TAX: INCENTIVES FOR NEW OR EXPANDING BUSINESSES

DECEMBER 2017

North Dakota Century Code ch. 40-57.1 provides incentives in the form of property tax exemptions, payments in lieu of taxes, or a combination of both to a qualifying business. The incentives are granted at the discretion of the city or county in which the property is located.

Before a municipality may grant a property tax exemption under N.D.C.C. § 40-57.1-03, the project must be certified as a primary sector business by the Commerce Department.

A city or county with fewer than 40,000 population may grant an exemption to a project operating in the retail sector if the governing body has obtained approval from a majority of the qualified electors voting on the question at a city or county election held in conjunction with a statewide general election and if that governing body has established by resolution or ordinance the criteria that will be applied by the governing body to determine whether it is appropriate to grant an exemption for a project operating in the retail sector. Minimum criteria are specified in N.D.C.C. § 40-57.1-03(1). A city or county may not supersede or expand the provisions of this section under home rule authority.

* Before a city grants a property tax incentive on a parcel that is anticipated to receive a property tax incentive for more than five years, the governing body of the city is required to send a letter, by certified mail, to the chairman of each county commission and the president of each school district affected by the tax incentive. The letter must provide terms of the proposed property tax incentive.

* Within 30 days of receipt of the notice, each affected county and school district must notify the city, in writing, whether it elects to participate in granting the tax incentive on the county or school district portion of the property tax. If no letter is received, the city must treat each county or school district as participating in the property tax incentive.

DEFINITIONS

1. Commencement of construction means the building or erecting of any improvements other than site preparation or excavation.
2. Commencement of project operation means "the date the plant actually goes into its planned operations. To use the example..., if a manufacturing plant actually begins manufacturing of its products in December, 1970, that would be the date of commencement of project operations. The Act does not purport to authorize granting of tax exemptions for the time of construction of plants." 1969 N.D. Op. Att'y Gen. 415.
3. Local Development Corporation means a profit or nonprofit corporation incorporated in this state for the purpose of furthering the economic development of a specified community or area.

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4. Municipality means a city or a county.
5. Primary sector means a business that adds value to a product, process, or service that results in the creation of new wealth. New wealth means revenues to a North Dakota business generated by sales of products or services to customers outside North Dakota, or revenues to a North Dakota business from sales in North Dakota, if the product or service was previously unavailable or of limited availability.
6. Project means any new revenue-producing business or an expansion to an existing business.
7. Project operator means the individual, partnership, limited liability company (LLC), corporation, or association that owns or operates the project.
8. Statewide general election, as provided in N.D.C.C. § 16.1-13-01, means the general election held on the first Tuesday after the first Monday in November of each even-numbered year.
9. Structure means any property where a business is conducted. The structure might be an entire building, if occupied by one business, or individual quarters within a larger building.

WHAT QUALIFIES

10. New and existing buildings, structures, and improvements owned or leased by a qualifying project may receive property tax incentives.
11. New buildings, structures, and improvements constructed and owned by a local development corporation may receive a partial or complete exemption from ad valorem taxation while unoccupied. Once occupied, the exemption continues until the next assessment date following the first occupancy. A qualifying project that locates in a building owned by a local development corporation qualifies for the property tax incentives, provided application is made and granted prior to occupancy.

ALLOWABLE INCENTIVES

12. A qualifying project may receive a complete or partial exemption from ad valorem taxation on structures used in or necessary to the operation of a project for up to five years following the commencement of project operations.
13. The exemption period begins with the assessment date immediately following the date of commencement of project operations.
14. Projects that produce or manufacture a product from agricultural commodities may receive a complete or partial property tax exemption on structures for up to ten years.
15. A project located in a structure leased from a governmental entity and which received a five-year property tax exemption qualifies for additional exemptions for up to five years. For the additional exemptions, the municipality grants the exemption one year at a time upon annual application.
16. Payments in lieu of taxes may be used in place of, or in combination with, property tax exemptions for qualifying projects. The municipality and project operator negotiate the amount of annual payments, when the payments begin, and the ending date, which may be no later than twenty years from the date project operations began.

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17. Payments in lieu of taxes are apportioned in the same manner as the general real estate taxes unless a taxing district enters into a written agreement for an alternate method. Any agreement entered into between the municipality and other taxing districts for an alternate method of apportioning the payments in lieu of taxes may not affect the apportionment to any taxing district that is not a party to the agreement.
18. The tax incentives are valid as long as the property is used for the purposes stated in the application. If there is a change in use or project operator, a new application for the incentives must be filed with and approved by the municipality to receive the remainder of the incentives.

LIMITATIONS

19. A project is not eligible for the property tax incentives if the project received a tax exemption under tax increment financing.
20. The tax exemption and the payments in lieu of taxes are limited to the new or existing buildings or structures used in the qualifying project.
21. Tax incentives may not be granted for land.
22. Payments in lieu of taxes are not eligible for the 5% discount for early payment.

PROCEDURES

23. The project operator applies to the governing body of the municipality where the potential project is to be located. If the project will be within city limits, the project operator applies to the city governing body. If the project is outside city limits, application is made to the county commission.
24. The municipality forwards the application to the Department of Commerce, Division of Economic Development and Finance, P.O. Box 2057, Bismarck, ND 58502-2057, for its review and recommendation as to the eligibility of the project as a primary sector business.
25. Application for the property tax exemption must be made *and* granted prior to the commencement of construction if the project locates in a new structure. If the project locates in an existing structure, application must be made *and* granted before the structure is occupied.

    For qualifying projects, applications for payments in lieu of property taxes may be made after construction or occupancy of the structure.

    A representative appointed by the board of each affected school district and of each affected township is included as a non-voting member during the negotiation and deliberation of granting tax incentives.
26. The project operator publishes two notices to competitors of hearing on the application. The notices are published in the official newspaper of the city or county at least one week apart. The last notice must be published at least 15 days, but not more than 30 days, before the city or county considers the application. For example, notices published one week apart on May 1 and May 8 would be appropriate for a hearing scheduled any time between May 23 and June 7. An affidavit of publication is presented to the governing body prior to the hearing as proof of publication. Publication of notices is not required if the municipality determines that project competitors do not exist in the municipality.
27. The city or county holds a public hearing on the application and takes testimony both in favor of and in opposition to the granting of the tax incentives.

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28. After the public hearing, the governing body determines the best interests of the municipality and approves or denies, in whole or in part, the application for tax incentives.
29. The municipality certifies the tax incentives granted by submitting a copy of the project operator's application with the attachments to the State Tax Commissioner and county director of tax equalization. The county director of tax equalization advises the local assessor when the property is taxable or exempt.
30. Political subdivision grantors shall maintain records of business incentives provided to recipients. They shall prepare an annual political subdivision grantor report to the Department of Commerce before April 1 each year that includes:
    - The name of the business receiving business incentives during that year;
    - The number of jobs expected to be created or retained by each business as a result of the business incentives;
    - The average compensation expected to be provided by the employer for the jobs expected to be created or retained as a result of the business incentives, including identification of the average benefits and average earnings to be provided by the employer for these jobs; and
    - The total dollar value of all business incentives provided by the political subdivision during that year.

ADDITIONAL CONDITIONS

North Dakota Century Code § 40-57.1-03 provides that the governing body of a municipality, before the beginning of a taxable year for which a property tax exemption or the option to make payments in lieu of taxes has previously been approved by the governing body, may revoke or reduce an exemption, or revoke or increase payments in lieu of taxes for that taxable year for reasons specified in a negotiated agreement or if the governing body finds that:

a. Information provided by the project operator has proven to be inaccurate or untrue;
b. Use of the property by the project operator does not comply with the reasonable expectations of the governing body at the time the property tax exemption or the option to make payments in lieu of taxes was approved;
c. The property has been improved to a substantially greater extent than the governing body reasonably anticipated at the time the property tax exemption or the option to make payments in lieu of taxes was approved; or
d. There has been a change of ownership of the property since the property tax exemption or the option to make payments in lieu of taxes was approved.

* Indicates significant change since last revised.

WWW.ND.GOV/TAX | PROPERTYTAX@ND.GOV
600 E. BOULEVARD AVE., DEPT 127 | BISMARCK, ND 58505-0599
701.328.3127 | HEARING/SPEECH IMPAIRED: 800.366.6888
ND Tax NORTH DAKOTA

estimated total taxable value $ 15,750,000.00

taxes based on 2026 mill levy of 125.88 $ 1,982,610.00

collection of this for 20 years with no increase in value or change in mills
$ 39,652,200.00

breakdown:	
State Med Center	$ 15,750.00
County	$ 778,050.00
Roads ($269,325)	
Fire	$ 33,862.50
School	$ 1,137,937.50
Water	$ 17,010.00

per application in lieu of payment $350,000 annually

collection of this for 20 years
$ 7,000,000.00

breakdown:	* this is 17.6% of taxes listed above
State Med Center	$ 2,780.43
County	$ 137,353.03
Roads ($47,545)	
Fire	$ 5,977.92
School	$ 200,885.76
Water	$ 3,002.86

* In lieu of payments may be granted up to 20 years
In lieu of payments may be apportioned and distributed to county/school in an alternate method if agreed upon rather than based on mills
Property tax exemption may be granted in any % up to 10 years and must be apportioned and distributed to county/school based on mills
An incentive that uses both in lieu of payments and exemption may be granted also.

Ex:
Property tax exemption of 75% with in lieu of payment of $600,000

Property tax due	$ 495,652.50
In Lieu of due	$ 600,000.00
	$ 1,095,652.50

Tax apportionment:	
State Med Center	$ 3,937.50
County	$ 194,512.50
Roads ($67,331)	
Fire	$ 8,465.63
School	$ 284,484.38
Water	$ 4,252.50

In lieu of apportionment: an agreement could be made between County & SD to apportion a lesser amt to school and move that to the county

State Med Center	$ 4,766.44

County Roads ($81,506)	$	235,462.35
Fire	$	10,247.86
School	$	344,375.60
Water	$	5,147.76