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I. Introduction

This manual is a guide to assist in the procedural aspects of dissolving a school district. This manual's goal is to clarify the steps involved and assist those who manage the dissolution process to satisfy the requirements of North Dakota law.

The Office of Attorney General intends for this manual to be a primary resource and to be used as a reference to ensure the proper procedures are followed through the dissolution process, assist in the findings of fact for the County Committee, and ensure proper documentation and materials are submitted to the State Board of Public School Education for consideration.

The county State's Attorney serves as the legal counsel to the county Superintendent of Public Schools and the County Committee on Annexation, Reorganization, and Dissolution. They should be contacted with legal questions regarding dissolutions.

County officials should always seek review and input from their State's Attorney regarding the dissolution process

THE ANALYSIS AND FORMS IN THIS MANUAL ARE CONSISTENT WITH CURRENT NORTH DAKOTA CENTURY CODE.

THIS MANUAL IS NOT AN ATTORNEY GENERAL'S OPINION NOR SHOULD THIS BE CONSTRUED AS LEGAL ADVICE.

II. Criteria For Dissolution

Once a school district decides and votes that dissolution is in the best interests of its students, subsequent handling of the dissolution is out of the hands of the local school district board. Once the school board has voted to dissolve, they notify the county superintendent of schools of their decision and provide copies of the appropriate documentation.

A school district that is no longer providing educational services must reorganize or dissolve within one year of the date the school district went non-operational.[1] This non-operational school district must provide transportation services for the students residing within their boundaries during the non-operational period.[2]

The county committee must start proceedings to dissolve a school district and attach property to other school districts in the same county, or another county if there are no other school districts in the county, when they are notified in writing by the county superintendent of schools of the county where the district headquarters lies stating:

a. The district is financially unable to effectively and efficiently educate its students;[3]

b. The district has not operated a school within the year timeframe as indicated in N.D.C.C. § 15.1-12-24;[4] or

c. A school board has determined that dissolution is in the best interest of the students.[5]

[1] N.D.C.C. § 15.1-12-24.
[2] N.D.C.C. § 15.1-12-25.
[3] N.D.C.C. § 15.1-12-26(a).
[4] N.D.C.C. § 15.1-12-26(b).
[5] N.D.C.C. § 15.1-12-26(c).

III. Initiating Dissolution

Once the county superintendent of schools has received documentation from the school board concerning their decision to dissolve, the superintendent then notifies the county committee and schedules a hearing. The county superintendent shall schedule and give notice of a public hearing regarding the dissolution of the district and the subsequent attachment of the property to other high school districts in the same county, or to non-high school districts in the same county if there are no high school districts.[6]

[6] N.D.C.C. § 15.1-12-27(1).

IV. Notice Requirements for Hearing

The county superintendent shall provide notice at least fourteen days before the hearing:

a. In the official newspaper of each county that encompasses property in the dissolving school district, and each county that encompasses a high school district adjacent to the dissolving district, or to non-high school districts in the same county if there are no high school districts in the same county adjacent to the district being dissolved.[7]

Keep in mind that notice may be required in multiple counties which "encompass a high school district adjacent to the dissolving district." This could mean notice needs to be provided in multiple counties and newspapers – all of which may have deadlines for submitting these notices.

[7] N.D.C.C. § 15.1-12-27(1).

V. County Committee Hearing

At the hearing, the board of the dissolving school district may propose a particular manner of dissolution, which includes the sale, exchange, or donation of property and assets of the dissolving school district to another political subdivision for less than fair market value.[8]

At the hearing, the public is permitted to testify, present evidence, and give input on the dissolution proposal. Include an accurate record of the testimony and evidence provided, in detail, within the meeting minutes.

At the hearing the committee shall consider testimony and documentary evidence regarding:

a. The value of property held by the dissolving district;[9]

b. The amount of outstanding bonded indebtedness;[10]

c. The distribution of property and assets of the dissolving school district to either other school districts or to another political subdivision as proposed by the dissolving district;[11]

d. The taxable valuation of the dissolving school district and the adjacent school districts, as well as the taxable valuations of the adjacent districts under the proposed dissolution plan;[12]

e. The size, geographical features, and boundaries of the dissolving and adjacent school districts;[13]

f. The number of students in the dissolving and adjacent school districts;[14]

g. Each school in the dissolving school district, including its name, location, condition, accessibility, and grade levels offered;[15]

h. The location and condition of roads, highways, and natural barriers in the dissolving and adjacent school districts;[16]

i. Conditions affecting the welfare of students in both the dissolving and adjacent school districts;[17]

[8] N.D.C.C. §15.1-12-27(2).
[9] N.D.C.C. § 15.1-12-27(3)(a).
[10] N.D.C.C. § 15.1-12-27(3)(b).
[11] N.D.C.C. § 15.1-12-27(3)(c).
[12] N.D.C.C. § 15.1-12-27(3)(d).
[13] N.D.C.C. § 15.1-12-27(3)(e).
[14] N.D.C.C. § 15.1-12-27(3)(f).
[15] N.D.C.C. § 15.1-12-27(3)(g).
[16] N.D.C.C. § 15.1-12-27(3)(h).
[17] N.D.C.C. § 15.1-12-27(3)(i).

j. The boundaries of other governmental entities;[18]

k. The educational needs of the communities in the dissolving and adjacent school districts;[19]

l. Potential savings in transportation and administrative services;[20]

m. The anticipated future use of the dissolving district's buildings, sites, and playfields;[21]

n. The reduction in per student valuation disparities between the school districts where the dissolved district is to be attached;[22]

o. The potential to equalize or increase the educational opportunities for students in the dissolving and adjacent school districts; and[23]

p. All other relevant factors.[24]

Form SFN 50426, available on the DPI website and located in the Forms section of this manual, provides a spreadsheet of the information needed. This form is not required in submission and mirrors the information included in form SFN 50427 Findings of Fact for Dissolutions, also located on the DPI website and in the Forms section of this manual.

A. Findings of Fact

After hearing and considering the testimony and written evidence of the factors above, the committee must make specific findings of fact regarding the following:

a. Value of school property
    i. Sites
    ii. Buildings
    iii. Equipment
b. Outstanding and other bonded indebtedness and mill levies
c. Distribution of property and assets among the districts to which the dissolved district is attached, if the dissolution is approved, including:
    i. A statement addressing what taxes will apply to the dissolving school district's property if the dissolution is approved.[25]

[18] N.D.C.C. § 15.1-12-27(3)(j).
[19] N.D.C.C. § 15.1-12-27(3)(k).
[20] N.D.C.C. § 15.1-12-27(3)(l).
[21] N.D.C.C. § 15.1-12-27(3)(m).
[22] N.D.C.C. § 15.1-12-27(3)(n).
[23] N.D.C.C. § 15.1-12-27(3)(o).
[24] N.D.C.C. § 15.1-12-27(3)(p).
[25] N.D.C.C. § 15.1-12-08(1).

ii. A statement addressing how specific outstanding debts of the dissolving school district will be paid off.
iii. A statement that any unobligated cash balance up to $10,000 that is not designated for indebtedness will be held by the county auditor for one year and how that balance should be distributed thereafter.[26]
iv. A statement indicating the amount of money, estimated by Job Service North Dakota, to be set aside in a reimbursement account. After two and a half years moneys remaining in the account will be distributed in accordance with N.D.C.C. § 15.1-12-28.1.
v. A statement indicating how any remaining unobligated cash, up to an amount equaling the dissolving school district's general fund expenditure for the last school year will be dealt with, i.e., will it be credited or refunded?[27]
vi. A section indicating how the remaining unobligated cash balance will be distributed among the school districts receiving the dissolved school district's land.[28]
vii. Any other distributions.

d. The taxable valuations and property to be attached to each school district and the taxable valuation if approved. Be sure to meticulously enter the numbers in these fields to where the property valuations and allocations are accurately articulated.
e. Geographical information on the affected school districts, specifically:
    i. Number of sections in the districts
    ii. Geographical features
    iii. Boundaries
f. Enrollment numbers of the affected schools from kindergarten to twelfth grade
g. School buildings and accessibility
    i. Name, location, and grade levels offered
    ii. Condition
    iii. Accessibility to students residing on the property to be attached
h. Location and condition of:
    i. Roads
    ii. Highways
    iii. Natural Barriers
i. Biographical information
    i. Names and ages of all children residing in the dissolving school district, by family

[26] N.D.C.C. § 15.1-12-28.
[27] N.D.C.C. § 15.1-12-28.1.
[28] N.D.C.C. § 15.1-12-29.

ii. Conditions affecting the welfare of the students in the dissolving school district and in adjacent school districts

j. Boundaries of other governmental agencies
k. Educational needs of communities in the districts
l. Potential savings in:
    i. Transportation services
    ii. Administrative services
m. Anticipated use of dissolving district's buildings, sites, and playfields
n. Change in the per student valuation
   *Note that there are going to be large numbers both in dollars and numbers of students. Take your time on this section and properly calculate the distribution of students and the per student valuation. Please double-check this section to ensure accuracy. Also be sure to note whether there is an increase or decrease in the per student valuation if the dissolution is approved.
o. Potential to equalize or increase the educational opportunities for the students in each affected district
p. Taxable valuation following students who are enrolling in that school district and any other relevant factors.

At the bottom of the form, it asks for an effective date of the dissolution. See N.D.C.C. 15.1-12-27(7). Form SFN 50427, found on the DPI website and in the Forms section of this manual, provides a step-by-step tool to include all the required information for the State Board. The county committee must complete all sections of the Findings of Fact form thoroughly. At this step in the process, it is imperative to follow the form and ensure that all information is complete and accurate. Incomplete or inaccurate information included in this form may result in the return of the document from the State Board back to the county committee.

B. Property Allocation

After the hearing, the county committee shall make findings of fact, and after the approval of the State Board, the county committee may order the district dissolved and its real property or assets:

a. Attached to one or more contiguous high school districts in the same county;[29]

b. Attached to non-high school districts in the same county if there are no adjacent high school districts in the same county adjacent to the district being dissolved;[30] or

c. Sold, exchanged, or donated to another political subdivision for less than fair market value provided there is sufficient property and assets to satisfy the

[29] N.D.C.C. § 15.1-12-27(4)(a).
[30] N.D.C.C. § 15.1-12-27(4)(b).

requirements for the unobligated cash discussed later in this manual and found in N.D.C.C. §§ 15.1-12-28 and 15.1-12-28.1.[31]

d. Any property attached to another school district must have at least one minor residing within its boundaries.[32]

e. If any portion of the order providing for the attachment of real property is suspended or voided, the order of dissolution is also suspended or voided.[33]

C. Multiple County Hearing Requirement

If the boundaries of a dissolving school district cross county lines, the hearing to dissolve the school district must be heard by the county committees in the counties that have 25% or more of the taxable valuation of the school district to be dissolved.[34]

[31] N.D.C.C. § 15.1-12-27(4)(c).
[32] N.D.C.C. § 15.1-12-27(5). *See* N.D.C.C. § 14-10-01 "Minors are persons under eighteen years of age."
[33] N.D.C.C. § 15.1-12-27(9).
[34] N.D.C.C. § 15.1-12-27(8).

VI. Unresolved Debts

Up to $10,000 must be set aside and held in a separate fund by the auditor of the county which has the greatest share of the dissolved school district's land for one year after the effective date of the dissolution. During the year this amount is held, the auditor shall accept assets and pay the unresolved debts of the dissolving school district.[35]

a. After the end of the one-year period, the auditor shall distribute the remaining cash balance as follows:
    1. If the dissolving school district did not have sufficient funds for the reimbursement account for Job Service North Dakota as designated in N.D.C.C. § 15.1-12-28.1, then the amount needed to cover the obligation must be deposited in the reimbursement account.[36]
    2. If the reimbursement was fully funded, the county auditor shall distribute the remaining cash balance among the school districts to which the real property of the dissolving school district was attached. Unless the dissolution order dictates otherwise, the distribution shall be in the same percentage as the taxable valuation at the time of the attachment order.[37]

[35] N.D.C.C. § 15.1-12-28(1).
[36] N.D.C.C. § 15.1-12-28(2)(a).
[37] N.D.C.C. § 15.1-12-28(2)(b).

VII. Account For Job Service North Dakota

A dissolving school district shall set up a reimbursement account for the benefit of Job Service North Dakota.[38]

a. After the dissolution is approved by the State Board and after the $10,000 is set aside as described in N.D.C.C. § 15.1-12-28, the school district shall set aside the amount of money estimated by Job Service North Dakota for reimbursement for unemployment compensation benefits that could potentially be paid to school district employees. The school district shall set up the reimbursement account with the North Dakota School Boards Association or with the county auditor and shall notify Job Service North Dakota of the account's location.[39]
b. The money in this reimbursement account must be held for two and a half years from the effective date of dissolution and must be used to reimburse Job Service North Dakota for unemployment compensation paid to former employees of the dissolved district for which the dissolved school district would have been liable, including any delinquent reimbursement payments.[40]
c. After the two-and-a-half-year period, any remaining monies in the account must be distributed to the school districts that received the dissolving district's land, in the same proportion as taxable valuation received by the school districts.[41]
d. If the account is not sufficient to reimburse Job Service North Dakota, the school districts that received the dissolving district's land must pay the balance to Job Service North Dakota in the same proportion as taxable valuation received by the school districts.[42]

[38] N.D.C.C. § 15.1-12-28.1.
[39] N.D.C.C. § 15.1-12-28.1(1).
[40] N.D.C.C. § 15.1-12-28.1(2).
[41] N.D.C.C. § 15.1-12-28.1(3).
[42] N.D.C.C. § 15.1-12-28.1(4).

VIII. Remaining Cash Balances

After $10,000 is set aside, as required in N.D.C.C. § 15.1-12-28, and after the required amount is deposited in the reimbursement account for Job Service North Dakota, as required in N.D.C.C. § 15.1-12-28.1 unobligated cash can be distributed in the following ways:

a. Any remaining unobligated cash balance, up to the amount of the dissolving school district's general fund expenditure for the last school year of operation is a credit for real property owners within the boundaries of the school district, against the taxes levied by the district to which their property is now attached. When property is attached to more than one school district, the percentage of the total credit to which each property owner is entitled must equal the percentage that the taxable valuation of the individual's real property bears to the total taxable valuation of the dissolving district's property at the time of the attachment order.[43]
    1. With approval of the county committee, a cash refund can be provided in lieu of a tax credit. At the request of the county auditor, the school district holding the unobligated cash shall pay to the county treasurer the amount to be paid to the property owners within the dissolved school district. The treasurer shall issue the refund to the property owner as shown on the county's assessment list at the time of payment. If there is a lien for unpaid property taxes, the treasurer shall apply the refund toward any outstanding balance, with any remaining may then be paid to the property owner. These refunds must be calculated proportionately to the total taxable valuation of the dissolved district during the last year taxes were levied.[44]
    2. The county committee may distribute up to $500,000 to another political subdivision located partially or wholly within the geographic boundaries of the dissolving school district. After distributing these funds, the remaining unobligated cash balance is distributed proportionately as described above.[45]
    3. After the requirements have been met, the county auditor shall distribute any remaining unobligated cash balance among the school districts to which the real property of the dissolved district was attached, in proportion to the percentage of the dissolved district's total taxable valuation which was attached to the receiving school district.

[43] N.D.C.C. § 15.1-12-29(1)(a).
[44] N.D.C.C. § 15.1-12-29(2).
[45] N.D.C.C. § 15.1-12-29(1)(b).

IX. State Board Submission

If more than one county committee is involved in the dissolution and they cannot come to an agreement on the dissolution plan, the information is submitted to the State Board for a hearing and consideration at an open meeting. Otherwise, all dissolutions are considered without a hearing at an open meeting by the State Board.[46]

A. Hearing of the State Board

The State Board will conduct a dissolution hearing only in cases where a hearing was required by multiple counties, and these counties were unable to agree to a dissolution plan. In these instances, the State Board will conduct a public hearing as described above. The State Board will then order the dissolution and attachment of the real property to adjacent school districts in the manner it sees fit. This hearing by the State Board has the same notice requirements as Section IV of this manual.[47]

B. Effective Date of Dissolution

Once approved, the dissolution becomes effective on July 1 or another date specified by the county committee.[48] A county committee may choose an effective date that differs from the statutory July 1, effective date, however, this date must fit within the one-year deadline imposed by N.D.C.C. § 15.1-12-24.

[46] N.D.C.C. § 15.1-12-27(8).
[47] N.D.C.C. § 15.1-12-27(8).
[48] N.D.C.C. § 15.1-12-10.

X. Dissolution Checklist

Initiation by School Board

[ ] School board adopts a motion to initiate dissolution (§ 15.1-12-07)

[ ] Board consults with community members about student reassignment (§ 15.1-12-08)

[ ] Board prepares a proposed dissolution plan, including land and valuation distribution

County Committee Review

[ ] Submit plan to county superintendent (§ 15.1-12-05)

[ ] County committee schedules and holds a public hearing (§ 15.1-12-25)

[ ] Committee reviews plan and determines land reassignment (§ 15.1-12-24)

[ ] Committee considers:

- [ ] Student locations and school attendance
- [ ] Transportation routes and barriers
- [ ] Taxable valuation and equity

[ ] Committee finalizes decision and notifies affected districts (§ 15.1-12-26)

[ ] County Superintendent submits materials to the State Board for consideration

XI. Forms

A. Voluntary Dissolution Questionnaire (SFN 53214).....page 17

B. Informational Sheet for Dissolution (SFN 50426) .....pages 18-23

C. Findings of Fact for Dissolution (SFN 50427).....pages 24-29

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION

VOLUNTARY DISSOLUTION QUESTIONNAIRE

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL FINANCE AND ORGANIZATION
SFN 53214 (11-26)

The _____ School District board has voted to put the district into voluntary dissolution. As part of the process of developing a dissolution plan to submit to the county committee the _____ school board asks that you as school district patrons provide the following information to assist with the development of the plan.

If the _____ School District dissolves, property in the district may be attached to the _____, _____, _____, or _____ districts. To be attached to one of these districts, the property must be contiguous to the district or to property that is also being attached to that district.

To be completed by district patrons who *do not* have minor children. I prefer the property that I own/rent be attached to:

School District Resident's Name	1st Choice District	2nd Choice District	3rd Choice District
Legal Description of Property:			

State law requires that in order to attach land to a neighboring school district at least one minor between the ages of 0-17 must live on that property.

To be completed by district patrons *with* minor children. I prefer the property that I own/rent be attached to:

School District Resident's Name	1st Choice District	2nd Choice District	3rd Choice District
Legal Description of Property:			

Are there children in your household that will be attending school in the 20 ____ -20 ____ school year?
Yes ☐ No ☐.

If yes, list the children by name, grade and the school district they plan to attend if the _____ district is dissolved.

Student's Name	Grade	District to Attend
Student's Name	Grade	District to Attend
Student's Name	Grade	District to Attend
Student's Name	Grade	District to Attend
Student's Name	Grade	District to Attend

The _____ school board, to develop a preliminary map indicating the amount of property to be attached to each of the neighboring school districts, will use the information that you have provided.

Signature	Date

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION

INFORMATIONAL SHEET FOR DISSOLUTIONS
NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL FINANCE AND ORGANIZATION
SFN 50426 (11-26)

County Hearing Date

To be completed by the County Superintendent of Schools and submitted as evidence at the County Hearing.

The County Superintendent should fill out this Informational Sheet with any relevant information. The County Superintendent need not fill in certain parts of the Informational Sheet if the information would not be relevant to determining the manner in which the school district should be dissolved. This Informational Sheet must be offered by the County Superintendent as evidence at the county hearing, therefore the County Superintendent should be confident the information provided is correct. This form does not need to be included in the packet of information provided to the State Board by the County Committee. The similar form "Findings of Fact for Dissolutions", needs to be included in the packet of information provided to the State Board. The County Committee may not order the attachment of any property to a school district unless at least one minor resides within the boundaries of the property to be attached. See NDCC section 15.1-12-27(5). Property may be attached only to high school districts. See NDCC section 15.1-12-26.

A. Value Of School Property	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
1. Sites	$	$	$	$	$	$
2. Buildings	$	$	$	$	$	$
3. Equipment	$	$	$	$	$	$
B. 1. Outstanding Bonded Indebtedness	$	$	$	$	$	$
2. Other Outstanding Indebtedness	$	$	$	$	$	$

B 3. Mill Levies

Fund Group 1 - General Fund	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
General Fund – District Property Tax						
High School Tuition Levy						
High School Transportation Levy						
Judgment Levy						
Asbestos Levy						
Technology Levy						
Remodeling Levy						
Alternative Education Program Levy						
Fund Group 2 – Special Reserve						
Special Reserve Levy						
Fund Group 3 – Capital Projects						
Building Fund Levy						
Special Assessments Fund Levy						
Fund Group 4 – Debt Service						
Sinking & Interest Fund Levy						
Asbestos Bonding Levy						
Judgment Bonding Levy						
Remodeling Bonding Levy						
Alternative Ed Program Bonding Levy						
HVAC Levy						
TOTAL LEVIES						

C 1. Distribution of property and assets among the districts to which the dissolved district is attached, if the dissolution is approved. Include here:

1) A statement addressing what taxes will apply to the dissolving school district's property if this dissolution is approved. For example, will the property be subject to all of the taxes in the district attached to? Consider NDCC section 15.1-12-08(1).

2) A statement addressing how specific outstanding debts of the dissolving school district will be paid off.

3) A statement that any unobligated cash balance up to $10,000 that is not designated for indebtedness will be held by the county auditor for 1 year and how that balance should thereafter be distributed. See NDCC section 15.1-12-28.

4) A statement indicating the amount of money, estimated by Job Service North Dakota, to be set aside in a reimbursement account. After 2 ½ years, moneys remaining in the account will be distributed in accordance with NDCC. section 15.1-12-28.1

5) A statement indicating how any remaining unobligated cash, up to an amount equaling the dissolving school district's general fund expenditure for the last school year, will be dealt with, i.e., will it be credited or refunded? See NDCC section 15.1-12-29.

6) A statement indicating the remaining unobligated cash balance will be distributed among the school districts receiving the dissolved school district's land. See NDCC section 15.1-12-29.

7) Any other distributions.

Page 4 (1-14)	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
D. 1. Current Taxable Valuation	$	$	$	$	$	$
2. Taxable Valuation of Area to be Attached		$	$	$	$	$
3. Number of sections in Area to be Attached						
4. Taxable Valuation, If Approved		$	$	$	$	$
E. 1. Number of Sections in the Districts						
2. Geographical Features						
3. Boundaries						

Page 5 (1-14)						
F. Students Attending School (Enrollment):	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
Kindergarten						
Elementary (grades 1-6)						
Junior High (grades 7-8)						
High School (grades 9-12)						
Total Enrollment						

G. School Buildings and Accessibility

1. Name, Location (what town?), and Grade Levels Offered						
2. Condition						

Page 6 (1-14)	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
3. Accessibility to Students Residing on Property to be Attached						

H. Location and Condition of:

1. Roads						
2. Highways						
3. Natural Barriers						

Page 7 (1-14)

I. 1. Names and ages of all children residing in the dissolving school district (by family):
I. 2 Conditions affecting the welfare of the students in the dissolving school district and in adjacent school districts:

Page 8 (1-14)	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
J. Boundaries of other governmental entities						
K. Educational needs of communities in the districts						
L. Potential savings in:						
1. Transportation services						
2. Administrative services						
M. Anticipated future use of dissolving district's buildings, sites, and playfields						

Page 9 (1-14)

N. Change in disparity in per student valuation:	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
1.Current per student valuation: (Current taxable valuation divided by enrollment)	$	$	$	$	$	$
2. Number of children from dissolving school district to be enrolled in other school districts: Preschool (birth to age 3)						
School-aged (ages 4-17)						
Total						
3. Taxable valuation, if approved / Enrollment, if approved = Per student valuation if approved						
Use the above formula to determine the per student valuation, if approved, for each school district		___ + ___	___ + ___	___ + ___	___ + ___	___ + ___
Per Student Valuation, If Approved (resulting from computation above)		$	$	$	$	$
4. Approval of this manner of dissolution will result in an increase/a decrease (cross out one) in the per student valuation by:		$	$	$	$	$

O. Potential to equalize or increase the educational opportunities for students in each affected district

Page 10 (1-14)

	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
P. 1. Divide the taxable valuation being attached to a school district by the number of students from the dissolving district who will be enrolling in that school district						
Taxable valuation following enrolled students		$	$	$	$	$

P. 2. Other Relevant factors:

Proposed effective date of this dissolution, if it is approved: _____. (See NDCC section 15.1-12-27(7).) If the dissolving school district operated during the last school year, or has records or reports to complete, the State Board encourages the County Committee to provide for the effective date of August 15th following approval of the dissolution.

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION

FINDINGS OF FACT FOR DISSOLUTIONS
NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL FINANCE AND ORGANIZATION
SFN 50427 (11-26)

County Hearing Date

To be completed by the County Committee after the County Hearing

After the hearing, the County Committee makes Findings of Fact on every one of the following factors A through P, pursuant to NDCC section 15.1-12-27(3), to which testimony or documentary evidence was directed at the hearing. These Findings of Fact must be based on information provided at the hearing, including the Informational Sheet submitted at the hearing by the county superintendent. This form, which includes the Findings of Fact of the County Committee and the reasons for the County Committee's decision, must be included in the packet of information provided to the State Board by the County Committee.

The _____ County Committee(s) hereby makes the following Findings of Fact based upon the testimony and documentary evidence received at the hearing on _____, 20__, and in accordance with NDCC section 15.1-12-27. The County Committee may not order the attachment of any property to a school district unless at least one minor resides within the boundaries of the property to be attached. See NDCC section 15.1-12-27(5). Property may be attached only to high school districts. See NDCC section 15.1-12-26.

A. Value Of School Property	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
1. Sites	$	$	$	$	$	$
2. Buildings	$	$	$	$	$	$
3. Equipment	$	$	$	$	$	$
B. 1. Outstanding Bonded Indebtedness	$	$	$	$	$	$
2. Other Outstanding Indebtedness	$	$	$	$	$	$

B 3. Mill Levies

Fund Group 1 - General Fund	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
General Fund – District Property Tax						
High School Tuition Levy						
High School Transportation Levy						
Judgment Levy						
Asbestos Levy						
Technology Levy						
Remodeling Levy						
Alternative Education Program Levy						
Fund Group 2 – Special Reserve						
Special Reserve Levy						
Fund Group 3 – Capital Projects						
Building Fund Levy						
Special Assessments Fund Levy						
Fund Group 4 – Debt Service						
Sinking & Interest Fund Levy						
Asbestos Bonding Levy						
Judgment Bonding Levy						
Remodeling Bonding Levy						
Alternative Ed Program Bonding Levy						
HVAC Levy						
TOTAL LEVIES						

C 1. Distribution of property and assets among the districts to which the dissolved district is attached, if the dissolution is approved. Include here:

1) A statement addressing what taxes will apply to the dissolving school district's property if this dissolution is approved. For example, will the property be subject to all of the taxes in the district attached to? Consider NDCC section 15.1-12-08(1).

2) A statement addressing how specific outstanding debts of the dissolving school district will be paid off.

3) A statement that any unobligated cash balance up to $10,000 that is not designated for indebtedness will be held by the county auditor for 1 year and how that balance should thereafter be distributed. See NDCC section 15.1-12-28.

4) A statement indicating the amount of money, estimated by Job Service North Dakota, to be set aside in a reimbursement account. After 2 ½ years, moneys remaining in the account will be distributed in accordance with NDCC. section 15.1-12-28.1

5) A statement indicating how any remaining unobligated cash, up to an amount equaling the dissolving school district's general fund expenditure for the last school year, will be dealt with, i.e., will it be credited or refunded? See NDCC section 15.1-12-29.

6) A statement indicating the remaining unobligated cash balance will be distributed among the school districts receiving the dissolved school district's land. See NDCC section 15.1-12-29.

7) Any other distributions.

Page 4 (1-14)	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
D. 1. Current Taxable Valuation	$	$	$	$	$	$
2. Taxable Valuation of Area to be Attached		$	$	$	$	$
3. Number of sections in Area to be Attached						
4. Taxable Valuation, If Approved		$	$	$	$	$
E. 1. Number of Sections in the Districts						
2. Geographical Features						
3. Boundaries						

Page 5 (1-14)

F. Students Attending School (Enrollment):	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
Kindergarten						
Elementary (grades 1-6)						
Junior High (grades 7-8)						
High School (grades 9-12)						
Total Enrollment						

G. School Buildings and Accessibility						
1. Name, Location (what town?), and Grade Levels Offered						
2. Condition						

Page 6 (1-14)	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
3. Accessibility to Students Residing on Property to be Attached						

H. Location and Condition of:

1. Roads						
2. Highways						
3. Natural Barriers						

I. 1. Names and ages of all children residing in the dissolving school district (by family):
I. 2 Conditions affecting the welfare of the students in the dissolving school district and in adjacent school districts:

Page 8 (1-14)	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
J. Boundaries of other governmental entities						
K. Educational needs of communities in the districts						
L. Potential savings in:						
1. Transportation services						
2. Administrative services						
M. Anticipated future use of dissolving district's buildings, sites, and playfields						

Page 9 (1-14)

N. Change in disparity in per student valuation:	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
1. Current per student valuation: (Current taxable valuation divided by enrollment)	$	$	$	$	$	$
2. Number of children from dissolving school district to be enrolled in other school districts: Preschool (birth to age 3)						
School-aged (ages 4-17)						
Total						
3. Taxable valuation, if approved / Enrollment, if approved = Per student valuation if approved						
Use the above formula to determine the per student valuation, if approved, for each school district		____ + ____	____ + ____	____ + ____	____ + ____	____ + ____
Per Student Valuation, If Approved (resulting from computation above)		$	$	$	$	$
4. Approval of this manner of dissolution will result in an increase/a decrease (cross out one) in the per student valuation by:		$	$	$	$	$

O. Potential to equalize or increase the educational opportunities for students in each affected district

Page 10 (1-14))

	Dissolving School District	Other School District	Other School District	Other School District	Other School District	Other School District
P. 1. Divide the taxable valuation being attached to a school district by the number of students from the dissolving district who will be enrolling in that school district						
Taxable valuation following enrolled students		$	$	$	$	$

P. 2. Other Relevant factors:

Proposed effective date of this dissolution, if it is approved:_____. (See NDCC section 15.1-12-27(7).) If the dissolving school district operated during the last school year, or has records or reports to complete, the State Board encourages the County Committee to provide for the effective date of August 15th following approval of the dissolution.

Based upon the following reasons, which weighed most importantly, to the _____ County Committee, the County Committee determines that the _____ Public School District shall be dissolved, and its land attached to the surrounding school districts as indicated.

Reasons: (The reasons stated here must be included as a part of the motion to dissolve the school district in a particular manner. Also, the Findings of Fact in the foregoing A through P must support the reasons.)

	Date:
County Committee Member Signature	County Committee Member Signature
County Committee Member Signature	County Committee Member Signature
County Committee Member Signature	County Committee Members Signature
County Committee Member Signature	County Committee Member Signature

XII. Sample Submissions

A. Sample Agenda ..... pages 31-32

- Edmore Public School #2 Dissolution Hearing Agenda 5/12/2025
- Emmons County Reorganization Board Bakker Dissolution 11/14/2023

B. Sample Findings of Fact for Dissolution ..... pages 33-44

- Emmons County Committee Findings of Fact For Dissolution 11/14/2023
- Dunn County Committee Findings of Fact For Dissolution 3/24/2022

C. Sample Legal Ads ..... pages 45-49

- Edmore School Dissolution
    - Affidavit of Publication the Borderland Press 4/25/2025
    - The Walsh County Record Invoice 4/24/2025
    - Affidavit of Publication the Lakota American 4/24/2025
    - Affidavit of Publication the Devils Lake Journal 4/24/2025
- Emmons County School District Reorganization Committee Hearing
    - Publication 11/02/2023

D. Sample Maps ..... pages 50-52

- Dunn County School Districts
- Halliday School District
- Killdeer School District

E. Sample Meeting Minutes ..... pages 53-69

- Edmore School #2 Dissolution Meeting 5/12/2025
- Ramsey County School District Reorganization Committee Dissolution Meeting Minutes 5/12/2025
- Emmons County Dissolution Hearing Minutes 11/14/2023 – Motions
- Edmore Public School Letter 10/13/2023, Meeting Minutes 10/10/2023, Meeting Minutes 1/16/2024
- City of Edmore Minutes 11/7/2022
- Halliday Public School District 19 Board Minutes 2/15/2022

F. Sample Supporting Documentation ..... pages 70-81

- Job Service North Dakota Letter Edmore Public School District #2 1/23/2024 Unemployment Insurance
- Edmore Dissolution e-mails 5/9/2025, 5/8/2025
- Edmore Dissolution e-mails 5/6/2025, 4/15/2025
- Strasburg Public School Letter 10/24/2023
- Baker Public School District #10 Unemployment Insurance Tax Account Information 10/25/2023
- Job Service North Dakota Letter Halliday Public School 5/12/2022 Dissolution
- Dunn County Superintendent of Schools Designee Letter 9/10/2022 Halliday Dissolution

Edmore Public School #2 Dissolution Hearing Agenda

Monday, May 12th, 2025

Ramsey County Courthouse
1:00 PM

1. Introduction of Meggan Crosby, Assistant States Attorney for Ramsey County.

   A. Determination that Edmore Public School Board has determined that dissolution was in the best interests of its students.

   B. Notice of Public Hearing for the Edmore Public School dissolution hearing took place 14 days prior to the hearing in the newspaper.

   C. Confirmation that surrounding school districts received notice of dissolution hearing.

2. Introduction of Ramsey County Committee Members present
   Jeff Frith
   Scott Privratsky
   Beverly Bachmeier
   Kandy Christopherson
   Steve Swiontek

3. Call to order of hearing by Chairman of the Ramsey County Reorganization Committee.
   A. Election of chairman and vice chairman

4. Presentation of Dissolution: Frank Schill, Superintendent of Edmore and he will explain how the board decided to move to dissolve.

5. Testimony FOR the dissolution*

6. Testimony AGAINST the dissolution*

7. Testimony relative to the equitable adjustment of all property, assets, debts & liabilities among districts involved, if dissolution is approved

8. Any additional testimony, either FOR or AGAINST the petition*

9. Findings by the County Committee
   A.) Write motion on Findings of Facts form
   B.) Chair calls upon each member to read decision

11. Announce State board meeting

12. Adjourn hearing

***In order to give everyone a chance to speak, please limit testimony to 5 minutes unless you are being asked questions by the committee members.**

Emmons County Reorganization Board
Bakker Dissolution

Tuesday, November 14th, 2023

Emmons County Courthouse
1:00 PM

1. Call to order
   A. Election of Chairperson

2. Information concerning Bakker Dissolution: Brandt Dick, Secretary of Reorganization Committee

4. Testimony FOR the dissolution

5. Testimony AGAINST the dissolution

6. Testimony relative to the equitable adjustment of all property, assets, debts & liabilities among districts involved if dissolution is approved.

7. Any additional testimony, either FOR or AGAINST the dissolution

8. Complete Findings of Facts form (SFN50427) by the County Committee
   a.) Secretaries call upon each member of board to read decision
   b.) Each committee secretary writes motion and the reasons why on Findings
   c.) Each committee board members sign Findings

9. Announce State board meeting

10. Adjourn hearing

FINDINGS OF FACT FOR DISSOLUTIONS
NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL FINANCE AND ORGANIZATION
SFN 50427 (1-14)

County Hearing Date
11/14/23

To be completed by the County Committee after the County Hearing

After the hearing, the County Committee makes Findings of Fact on every one of the following factors A through P, pursuant to NDCC section 15.1-12-27(3), to which testimony or documentary evidence was directed at the hearing. These Findings of Fact must be based on information provided at the hearing, including the Informational Sheet submitted at the hearing by the county superintendent. This form, which includes the Findings of Fact of the County Committee and the reasons for the County Committee's decision, must be included in the packet of information provided to the State Board by the County Committee.

The Emmons County Committee(s) hereby makes the following Findings of Fact based upon the testimony and documentary evidence received at the hearing on November 14, 2023, and in accordance with NDCC section 15.1-12-27. The County Committee may not order the attachment of any property to a school district unless at least one minor resides within the boundaries of the property to be attached. See NDCC section 15.1-12-27(5). Property may be attached only to high school districts. See NDCC section 15.1-12-26.

A. Value Of School Property	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
1. Sites	$	$	$	$	$	$
2. Buildings	$1,500,000	$9,062,600	$	$	$	$
3. Equipment	$ 860,220	$1,703,084	$	$	$	$
B. 1. Outstanding Bonded Indebtedness	$	$2,042,536	$	$	$	$
2. Other Outstanding Indebtedness	$	$	$	$	$	$

B 3. Mill Levies

Fund Group 1 - General Fund	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
General Fund – District Property Tax	41	62				
High School Tuition Levy						
High School Transportation Levy						
Judgment Levy						
Asbestos Levy						
Technology Levy						
Remodeling Levy						
Alternative Education Program Levy						
Fund Group 2 – Special Reserve						
Special Reserve Levy						
Fund Group 3 – Capital Projects						
Building Fund Levy		3				
Special Assessments Fund Levy						
Fund Group 4 – Debt Service						
Sinking & Interest Fund Levy		29.5				
Asbestos Bonding Levy						
Judgment Bonding Levy						
Remodeling Bonding Levy						
Alternative Ed Program Bonding Levy						
HVAC Levy						
TOTAL LEVIES	41	94.5				

Page 3 (1-14)

C 1. Distribution of property and assets among the districts to which the dissolved district is attached, if the dissolution is approved. Include here:

1) A statement addressing what taxes will apply to the dissolving school district's property if this dissolution is approved. For example, will the property be subject to all of the taxes in the district attached to? Consider NDCC section 15.1-12-08(1).

2) A statement addressing how specific outstanding debts of the dissolving school district will be paid off.

3) A statement that any unobligated cash balance up to $10,000 that is not designated for indebtedness will be held by the county auditor for 1 year and how that balance should thereafter be distributed. See NDCC section 15.1-12-28.

4) A statement indicating the amount of money, estimated by Job Service North Dakota, to be set aside in a reimbursement account. After 2 ½ years, moneys remaining in the account will be distributed in accordance with NDCC. section 15.1-12-28.1

5) A statement indicating how any remaining unobligated cash, up to an amount equaling the dissolving school district's general fund expenditure for the last school year, will be dealt with, i.e., will it be credited or refunded? See NDCC section 15.1-12-29.

6) A statement indicating the remaining unobligated cash balance will be distributed among the school districts receiving the dissolved school district's land. See NDCC section 15.1-12-29.

7) Any other distributions.

1) A motion was made by the committee that Bakker taxpayers pay all debt including sinking and interest debt.
2) NA
3) A cash balance of $10,000 will be held with the county auditor for up to one year.
4) The business manager from Strasburg/Bakker stated that in her communication with job service, money does not have to be set aside in this situation.
5) A motion was made to credit any unobligated cash back to the Bakker taxpayers.
6) All remaining unobligated cash balance will be distributed to Strasburg School District.
7) All other items of value in the school, including the building and land will be sold by the Bakker School Board by sealed bids.

Page 4 (1-14)	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
D. 1. Current Taxable Valuation	$ 4,123,110	$ 9,398,079	$	$	$	$
2. Taxable Valuation of Area to be Attached		$ 4,123,110	$	$	$	$
3. Number of sections in Area to be Attached		167				
4. Taxable Valuation, If Approved		$ 13,521,189	$	$	$	$
E. 1. Number of Sections in the Districts	167	397				
2. Geographical Features	Missouri River forms Western Boundary, Rice Lake	Missouri River forms Western Boundary, Rice Lake, Baumgartner Lake				
3. Boundaries	South Dakota State Line is Southern Boundary, North and East Boundaries are Strasburg School District	South Dakota State Line is Southern Boundary, North Boundary is Linton School District and East Boundary is Zeeland School District				

Page 5 (1-14)

F. Students Attending School (Enrollment):	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
Kindergarten		4				
Elementary (grades 1-6)		51				
Junior High (grades 7-8)		19				
High School (grades 9-12)		39				
Total Enrollment	0	113				

G. School Buildings and Accessibility						
1. Name, Location (what town?), and Grade Levels Offered	Non-operating, located West of Hiway 83, South of Strasburg	City of Strasburg, PK-12 Grades offered				
2. Condition	Good Condition	Excellent condition				

Page 6 (1-14)

	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
3. Accessibility to Students Residing on Property to be Attached	Yes	Yes				

H. Location and Condition of:

1. Roads	Roads are gravel	Roads are gravel, paved, and paved streets				
2. Highways	Hiways 83, 1804	Hiways 83, 1804, 11				
3. Natural Barriers	Missouri River forms Western Boundary, Rice Lake	Missouri River Forms Western Boundary, Rice Lake, Baumgartner Lake				

Page 7 (1-14)

I. 1. Names and ages of all children residing in the dissolving school district (by family):

[redacted]

I. 2 Conditions affecting the welfare of the students in the dissolving school district and in adjacent school districts:

NA

Page 8 (1-14)

	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
J. Boundaries of other governmental entities	South Dakota State Line	South Dakota State Line				
K. Educational needs of communities in the districts	PK-12	PK-12				

L. Potential savings in:

1. Transportation services	NA	NA				
2. Administrative services	NA	NA				

M. Anticipated future use of dissolving district's buildings, sites, and playfields

No anticipated use of dissolving districts buildings, sites, and playfields. Strasburg is not interested in any building site or playfields.

Page 9 (1-14)

N. Change in disparity in per student valuation:	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
1. Current per student valuation: (Current taxable valuation divided by enrollment)	$ NA	$ 83,169	$	$	$	$
2. Number of children from dissolving school district to be enrolled in other school districts: Preschool (birth to age 3)		3				
School-aged (ages 4-17)		2				
Total		5				
3. Taxable valuation, if approved / Enrollment, if approved = Per student valuation if approved		13,521,189				
Use the above formula to determine the per student valuation, if approved, for each school district		113 + 5	+	+	+	+
Per Student Valuation, If Approved (resulting from computation above)		$ 114,586	$	$	$	$
4. Approval of this manner of dissolution will result in an increase/~~decrease~~ (cross out one) in the per student valuation by:		$ 31,417	$	$	$	$

O. Potential to equalize or increase the educational opportunities for students in each affected district

NA

Page 10 (1-14))

	Dissolving School District Bakker	Other School District Strasburg	Other School District	Other School District	Other School District	Other School District
P. 1. Divide the taxable valuation being attached to a school district by the number of students from the dissolving district who will be enrolling in that school district		824,622				
Taxable valuation following enrolled students		$	$	$	$	$

P. 2. Other Relevant factors:

Proposed effective date of this dissolution, if it is approved: July 1, 2024. (See NDCC section 15.1-12-27(7).) If the dissolving school district operated during the last school year, or has records or reports to complete, the State Board encourages the County Committee to provide for the effective date of August 15th following approval of the dissolution.

Based upon the following reasons, which weighed most importantly, to the Emmons County Committee, the County Committee determines that the Bakker Public School District shall be dissolved, and its land attached to the surrounding school districts as indicated.

Reasons: (The reasons stated here must be included as a part of the motion to dissolve the school district in a particular manner. Also, the Findings of Fact in the foregoing A through P must support the reasons.)

1) The reason provided to have Bakker taxpayers pay the bonded debt was that the students of Bakker have been utilizing the facility, having some wear and tear of it, and that a lot of the students have been attending Strasburg for many years. Most of the HS students have been attending Strasburg since Pollock closed.
2) The reason provided to approve credits of excess dollars back to taxpayers of Bakker was that credited taxes would be a simpler and better option for taxpayers.
3) No consideration was given for the buildings and other assets as Strasburg School is not interested in any of those items.

Date: November 14, 2023

County Committee Member Signature

County Committee Member Signature

County Committee Member Signature

County Committee Member Signature

County Committee Member Signature

County Committee Member Signature

County Committee Members Signature

County Committee Member Signature

FINDINGS OF FACT FOR DISSOLUTIONS
NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL FINANCE AND ORGANIZATION
SFN 50427 (1-14)

County Hearing Date
3/24/22

To be completed by the County Committee after the County Hearing

After the hearing, the County Committee makes Findings of Fact on every one of the following factors A through P, pursuant to NDCC section 15.1-12-27(3), to which testimony or documentary evidence was directed at the hearing. These Findings of Fact must be based on information provided at the hearing, including the Informational Sheet submitted at the hearing by the county superintendent. This form, which includes the Findings of Fact of the County Committee and the reasons for the County Committee's decision, must be included in the packet of information provided to the State Board by the County Committee.

The Dunn County Committee(s) hereby makes the following Findings of Fact based upon the testimony and documentary evidence received at the hearing on March 24, 2022 and in accordance with NDCC section 15.1-12-27. The County Committee may not order the attachment of any property to a school district unless at least one minor resides within the boundaries of the property to be attached. See NDCC section 15.1-12-27(5). Property may be attached only to high school districts. See NDCC section 15.1-12-26.

A. Value Of School Property	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School District
1. Sites ($10,000 per/acre)	$115,000	$320,000	$400,000	$150,000	$	$
2. Buildings	$ 13,398,112	$ 51,760,085	$ 64,804,057	$20,054,100	$	$
3. Equipment	$ 2,415,301	$ 12,257,047	$ 7,598,449	$3,853,304	$	$
B.						
1. Outstanding Bonded Indebtedness	$ 0	$ 9,970,768.84	$25,670,000	$4,395,000	$	$
2. Other Outstanding Indebtedness	$ 0	$0	$0	$0	$	$

B 3. Mill Levies

Fund Group 1 - General Fund	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School District
General Fund – District Property Tax	0.00	66.74	57.56	70.00		
High School Tuition Levy						
High School Transportation Levy						
Judgment Levy						
Asbestos Levy						
Technology Levy						
Miscellaneious				12.00		
Alternative Education Program Levy						
Fund Group 2 – Special Reserve						
Special Reserve Levy						
Fund Group 3 – Capital Projects						
Building Fund Levy	0.00	16.88	10.00	10.00		
Special Assessments Fund Levy						
Fund Group 4 – Debt Service						
Sinking & Interest Fund Levy	0.00	14.88	25.14	46.00		
Asbestos Bonding Levy						
Judgment Bonding Levy						
Remodeling Bonding Levy						
Alternative Ed Program Bonding Levy						
HVAC Levy						
TOTAL LEVIES	0.00	98.50	92.70	138.00		

C 1. Distribution of property and assets among the districts to which the dissolved district is attached, if the dissolution is approved. Include here:

1) A statement addressing what taxes will apply to the dissolving school district's property if this dissolution is approved. For example, will the property be subject to all of the taxes in the district attached to? Consider NDCC section 15.1-12-08(1).

2) A statement addressing how specific outstanding debts of the dissolving school district will be paid off.

3) A statement that any unobligated cash balance up to $10,000 that is not designated for indebtedness will be held by the county auditor for 1 year and how that balance should thereafter be distributed. See NDCC section 15.1-12-28.

4) A statement indicating the amount of money, estimated by Job Service North Dakota, to be set aside in a reimbursement account. After 2 ½ years, moneys remaining in the account will be distributed in accordance with NDCC. section 15.1-12-28.1

5) A statement indicating how any remaining unobligated cash, up to an amount equaling the dissolving school district's general fund expenditure for the last school year, will be dealt with, i.e., will it be credited or refunded? See NDCC section 15.1-12-29.

6) A statement indicating the remaining unobligated cash balance will be distributed among the school districts receiving the dissolved school district's land. See NDCC section 15.1-12-29.

7) Any other distributions.

1) County Committee Meeting of 10-10-22: Motion by Lundberg, seconded by Allmendinger, to subject Halliday district property to all levies, including bonded debt, to the receiving districts. Upon roll call vote, Flaget, Allmendinger, Kinzel and Lundberg voted aye. Gjermundson voted nay. The motion carried.
2) There are no outstanding debts in the Halliday School District #19.
3) The unobligated cash balance of $10,000 will be held by the Dunn County Auditor/Treasurer for one year. At the end of the one year any balance will be distributed to the Beulah, Killdeer and Richardton-Taylor districts at the same percentage as the taxable valuation at the time of the attachment order.
4) A reimbursement account has been set aside with the Dunn County Auditor/Treasurer as set forth by and estimate from ND Job Service, in the amount of $130,585.50.
5) Any remaining unobligated cash will be refunded back to the taxpayers up to an amount equaling Halliday School district's general fund expenditure for the 2021 – 2022 school year. At their March 1, 2023 the Dunn County Board of County Commissioners meeting, it was approved to provide a refund in lieu of a tax credit to the owner of the property as shown on the county's assessment list at the time of payment. If there is a lien for unpaid taxes against the property, the treasurer shall first apply the property owner's tax credit toward any outstanding balance.

6) After which, if any remaining unobligated cash balance it will be distributed to the school districts receiving Halliday School District's land proportionate to the percentage of Halliday School district's total taxable valuation which was attached to the receiving school districts.

7) All School buildings and grounds have been sold to the City of Halliday for $500,000. (This includes two houses and a duplex).

8) The Halliday District will hold an Auction Sale on May 10, 2023 to sell personal property, e.g. desks, chairs, shop equipment, tables, etc..

Page 4 (1-14)	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School District
D.						
1. Current Taxable Valuation	$ 8,043,783	$ 31,197,324	$ 57,321,215	$13,796,593		
2. Taxable Valuation of Area to be Attached		$ 225,527	$ 7,367,203	$ 451,053		
3. Number of sections in Area to be Attached		12.75	246	51.50		
4. Taxable Valuation, If Approved		$31,422,851	$64,688,418	$14,247,645		
E.						
1. Number of Sections in the Districts	310.25	668.9	803	525		
2. Geographical Features	Farm & Ranch Land	Farm & Ranch Land Mercer County is On Central Time, That portion of district in Dunn County is Mountain Time.	Farm & Ranch Land Killdeer Mountains In Western area Of district and Badlands in far Northern area.	Farm & Ranch Land Heart River flows thru 8 miles south of Interstate 94 Knife River flows thru the North edge of district.		
3. Boundaries	Killdeer School District To the West; Twin Buttes School District & Ft. Berthold Reservation to the North; Beulah School District To the East; Richardton-Taylor School District to the South	Beulah borders Halliday School District to the West; Hazen School District to the East; Twin Buttes to the North; Glen Ullin & Hebron to the South	McKenzie County District to the West & Northwest; Mandaree District to the North & Northeast; Halliday District to the East; Dickinson District to South South Heart District (far SW)	Dickinson School District to the West; Mott School District to the South; Hebron School District to the East and Halliday School District to the South		

Page 5 (1-14)

Students Attending School (Enrollment):	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School District
Kindergarten	0	59	55	30		
Elementary (grades 1-6)	0	363	296	135		
Junior High (grades 7-8)	0	125	75	49		
High School (grades 9-12)	0	206	175	83		
Total Enrollment	0	753	601	297		

G. School Buildings and Accessibility

1. Name, Location (what town?), and Grade Levels Offered	Non-Operating 2022-2023 1188 4th St. SW Halliday, ND 58636	Elementary School 205 N 7th St Middle School 1519 Central Ave N High School 205 5th St NW Beulah, ND 58523	PreK – 6 101 High St Grades 7 – 12 1415 High St. Killdeer, ND 58640	Grades 5 - 12 320 Raider Rd Richardton, ND 58652 PreK – 4 306 Ertel Ave Taylor, ND 58656		
2. Condition	Good	Good Recent new addition/remodel to High School	Good New 7 – 12 High school. construction completed in 2022.	Good Recent new school in Richardton grades 5 - 12		

Page 6 (1-14)

	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School District
3. Accessibility to Students Residing on Property to be Attached		Ramps, Auto Doors, Elevator where needed Handicapped accessible restrooms	Ramps, Auto Doors, Elevator where needed Handicapped accessible restrooms	Ramps, Auto Doors, Elevator where needed Handicapped accessible restrooms		

H. Location and Condition of:

1. Roads	Majority gravel, maintained by Dunn County.	Majority gravel roads maintained by Mercer County. A number of paved county roads.	Majority gravel, 3rd St. access to new high school is paved. Several paved roads maintained by Dunn County.	Majority gravel, maintained by Dunn & Stark counties		
2. Highways	Hwy 8 runs thru entire district North-South. Hwy 200 runs thru entire district East-West Hwy 1804 (East 4 miles in the North 2 miles of district)	Hwy 49 runs North – South thru entire district Hwy 200 runs East – West thru entire district. Hwy 1806 runs East-West in Northern Area of district	Hwy 22 running North-South thru entire district Hwy 200 running East-West through entire district.	Interstate 94 East-West Hwy 8 North-South Hwy 10 East-West Thru entire district		
3. Natural Barriers	None, except snowfall or Ice - temporarily	None, except snowfall or Ice - temporarily	None, except snowfall or Ice - temporarily	None, except snowfall or Ice - temporarily		

Page 7 (1-14)

I. 1. Names and ages of all children residing in the dissolving school district (by family):

See Attachment

I. 2 Conditions affecting the welfare of the students in the dissolving school district and in adjacent school districts:

No conditions are known that will affect the students in any of the school districts.

Page 8 (1-14)	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School District
J. Boundaries of other governmental entities	Mercer County to the East Ft. Berthold Reservation To North; Contains the City of Halliday	Most of the District is Mercer County. Also portion in Oliver County to the South & East. West boundary is in Dunn County; Cities of Dodge, Golden Valley, Zap & Beulah	All the District is Dunn County Missouri River boundary to the North And Ft. Berthold Reservation. Cities of Killdeer and Dunn Center	Most of the District is in Stark County. Dunn County to the North. Hettinger County to the South Cities of Taylor & Richardton		
K. Educational needs of communities in the districts		Approximately 78 miles to Bismarck State College & University of Mary and Dickinson State University SW Career & Tech Academy to open in Dickinson	Approximately 35 miles from Dickinson State University SW Career & Tech Academy to open in Dickinson	Approximately 25 miles From Dickinson State University SW Career & Tech Academy to open in Dickinson		
L. Potential savings in:						
1. Transportation services	Non-operating district No transportation	Absorb under current system No savings Pick up children in Halliday District Provide transportation	Absorb under current system No savings Pick up children in Halliday District Provide transportation	Absorb under current system No savings Pick up children in Halliday District Provide transportation		
2. Administrative services	No cost once district is dissolved. Non-operating 2022-2023	Absorb under current system No savings Added land value	Absorb under current system No savings Added land value	Absorb under current system No savings Added land value		

M. Anticipated future use of dissolving district's buildings, sites, and playfields

The City of Halliday has purchased all property of the Halliday School District for $500,000. This includes 2 houses, a duplex and the school building and grounds.

N. Change in disparity in per student valuation:	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School Distric
1. Current per student valuation: (Current taxable valuation divided by enrollment)	0	$41,430.71	$95,376.40	$46,453.18	$	$
2. Number of children from dissolving school district to be enrolled in other school districts: Preschool (birth to age 3)		0	25	2		
School-aged (ages 4-17)		3	73	4		
Total		3	98	6		
3. Taxable valuation, if approved / Enrollment, if approved = Per student valuation if approved		$31,422,851	$64,688,418	14,247,645		
Use the above formula to determine the per student valuation, if approved, for each school district		753 + 3	601 + 98	297 + 6	____ + ____	____ + ____
Per Student Valuation, If Approved (resulting from computation above)		$41,564.62	$92,544.23	$47,021.93	$	$
4. Approval of this manner of dissolution will result in an increase/a decrease (cross out one) in the per student valuation by:		$133.91	($3832.17)	$568.75	$	$

O. Potential to equalize or increase the educational opportunities for students in each affected district

All Schools are relatively close to offering the same educational opportunities for students.

10 (1-14))	Dissolving School District Halliday	Other School District Beulah	Other School District Killdeer	Other School District Richardton-Taylor	Other School District	Other School District
P. 1. Divide the taxable valuation being attached to a school district by the number of students from the dissolving district who will be enrolling in that school district		225,527 / 3	7,367,203 / 98	$ 451,053 / 6	_____	_____
Taxable valuation following enrolled students		$75,175.67	$75,175.54	$75,175.50	$	$

2. Other Relevant factors:

Effective July 1, 2022 - June 30, 2023, Halliday School became a non-operating school district. With non-operating status, no students are currently enrolled.

HSD discontinued offering grades 7 – 12 educational services beginning 2017-2018 school term.
The majority of HSD students (grades 7 – 12) were open – enrolled to Killdeer School District #16.

At the close of the 2021 – 2022 school term, there were 9 district children (K – 6) enrolled in Halliday School.

[redacted] asked that their land be annexed to Richardton-Taylor, where their two children are enrolled. Because their distance North of the R – T School District line and the proportionate land value following the students, it was not possible to annex their land to R – T School District.

No one at the 3-34-22 Dissolution Public Hearing spoke in opposition to the Halliday School District Dissolution Plan.

The following families were not taken into consideration because they are home schooled and choose not to participate in public education.

[redacted]

Based upon the following reasons, which weighed most importantly, to the Dunn County Committee, the County Committee determines that the Halliday Public School District shall be dissolved, and its land attached to the surrounding school districts as indicated.

Reasons: (The reasons stated here must be included as a part of the motion to dissolve the school district in a particular manner. Also, the Findings of Fact in the foregoing A through P must support the reasons.)

Plan is in the best interest of all students.

The division of land and its taxable valuation was proportionate to where the residents' students of the district have indicated where they will attend or are attending school presently.

The Dissolution Plan of Halliday School District #19 distributed the land in the following manner:

Beulah School District:	2.8%
Killdeer School District:	91.6%
Richardton-Taylor School District:	5.6%
	100.00%

Motion by Eugene Kinzel, seconded by Chris Flaget, to approve the Halliday School Dissolution Plan.
Upon roll call vote:

Larry Lundberg	Yes
Eugene Kinzel	Yes
Chris Flaget	Yes
Diane Allmendinger	Absent
Casey Gjermundson	Yes

The motion carried.

Casey Gjermundson County Committee Member Signature	Date: March 21, 2023
Eugene Kinzel County Committee Member Signature	County Committee Member Signature
County Committee Member Signature	County Committee Member Signature
Jay Sundby County Committee Member Signature	County Committee Members Signature
	County Committee Member Signature

AFFADAVIT OF PUBLICATION
STATE OF NORTH DAKOTA, County of Cavalier

Susan Lisy, being first duly sworn, says that she is a representative of The Borderland Press, published weekly at Langdon, North Dakota, County of Cavalier.
The above document was published in The Borderland Press on 4-25-25
at a rate of $ 292.40.

Representative

Subscribed and sworn to me this 1 day of May 2025.

Notary Public for Cavalier County, ND

DIANE R SIMMONS
Notary Public, State of North Dakota
My Commission Expires February 14, 2026

THE WALSH COUNTY **RECORD**

402 Hill Avenue, Grafton, ND 58237 - 701-352-0640

Invoice

Ramsey County Treasurer
524 4th Ave NE, Unit #20
Devils Lake, ND 58301

Invoice 202560

Date 4/24/2025

Quantity	Item Code	Description	Price Each	Amount
1	Legals	Edmore School Dissolution Hearing 4/23	280.34	280.34
		Sales Tax	0.00%	0.00

Terms are net by the 30th of the month. Minimum billing charge of $10.00 or 1.75% on all past due invoices whichever is greater. Attorneys and/or collection agency fees and cost will be charged if placed for collection. Please call 701-352-0640 with any billing questions.

Total $280.34

Please make payments payable to Morgan Printing.

Affidavit of Publication

COUNTY OF NELSON)
)SS
STATE OF NORTH DAKOTA)

Denise Westad of said County and State, being first duly sworn on her oath, says: That the Lakota American is a legal weekly newspaper of general circulation, printed and published in the City of Lakota, in said County and State, by Denise Westad, and has been such newspaper during the time hereinafter mentioned; and that I, Denise Westad, the undersigned, am publisher and during all such times have been publisher of said newspaper, and that the advertisement headed

School District Dissolution Hearing
Ramsey County School District Reorganization Committee
Edmore School District

a copy of which is hereunto attached, was printed and published in the said Lakota American for 1 consecutive weeks to wit:

April 24, 2025

that the full amount of the legal fee for publication of the annexed notice inures solely to the benefit of the publisher of the Lakota American, that no agreement for understanding for a division thereof has been made with any other person, and that no part thereof has been agreed to be paid to any person whomsoever.

First insertion line rate of .75 per line times 648 lines of straight matter	$ 486.00
Subsequent line rate of .75 per line times lines of straight matter times insertions	$
First insertion inch rate of $6.98 times columns times depth of inches times subsequent insertions	$
TOTAL PUBLISHER'S FEE	$ 486.00

Denise Westad

Denise Westad

Subscribed and sworn to before me this 24th day of April, 2025.

Kelly L. Glover

Kelly L. Glover, Notary Public ND
My Commission Expires Dec. 7, 2025

KELLY L GLOVER
Notary Public
State of North Dakota
My Commission Expires Dec. 7, 2025

AFFIDAVIT OF PUBLICATION

STATE OF NORTH DAKOTA } ss
County of Ramsey

No. 687

Kristi L. Olson of said State and County being first duly sworn, on oath says:

That { She / ~~He~~ } is the { Advertising Clerk ✓ / Advertising Manager / General Manager } of the DEVILS LAKE JOURNAL

publishers of the Devils Lake Journal, a daily newspaper of general circulation printed and published in the City of Devils Lake, in said County and State has been during the time hereinafter mentioned, and that advertisement of

Edmore School Dissolution, a printed copy of which is hereto annexed, was printed and published in every copy of 1 issues of said newspaper, for a period of 1 ~~consecutive~~ day, to-wit:

4-24-25

Straight Matter Lines			
First Time Line Rate			
Subsequent Line Rates			
Tabulated Lines			
First Time Line Rate			
Subsequent Line Rates			
Column Inches			
First Time Line Rate			
Subsequent Inch Rates			

Publication Fee$ 218.29

Received Payment

JENNIFER SCHWAB
Notary Public
State of North Dakota
My Commission Expires November 27, 2028

and that the full amount of the fee for the publication of the annexed notice inures solely to the benefit of the publishers of said newspaper; that no agreement or understanding for a division thereof has been made with any other person and that no part thereof has been agreed to be paid to any person whomsoever and the amount of said fee is

$218.29 ;

That said newspaper was, at all time of the aforesaid publication; qualified in accordance with the law of the State of North Dakota to do legal printing in said County and State.

Kristi L. Olson

Subscribed and sworn to before me on this 24th day of April A.D. 2025

Notary Public, Devils Lake, ND

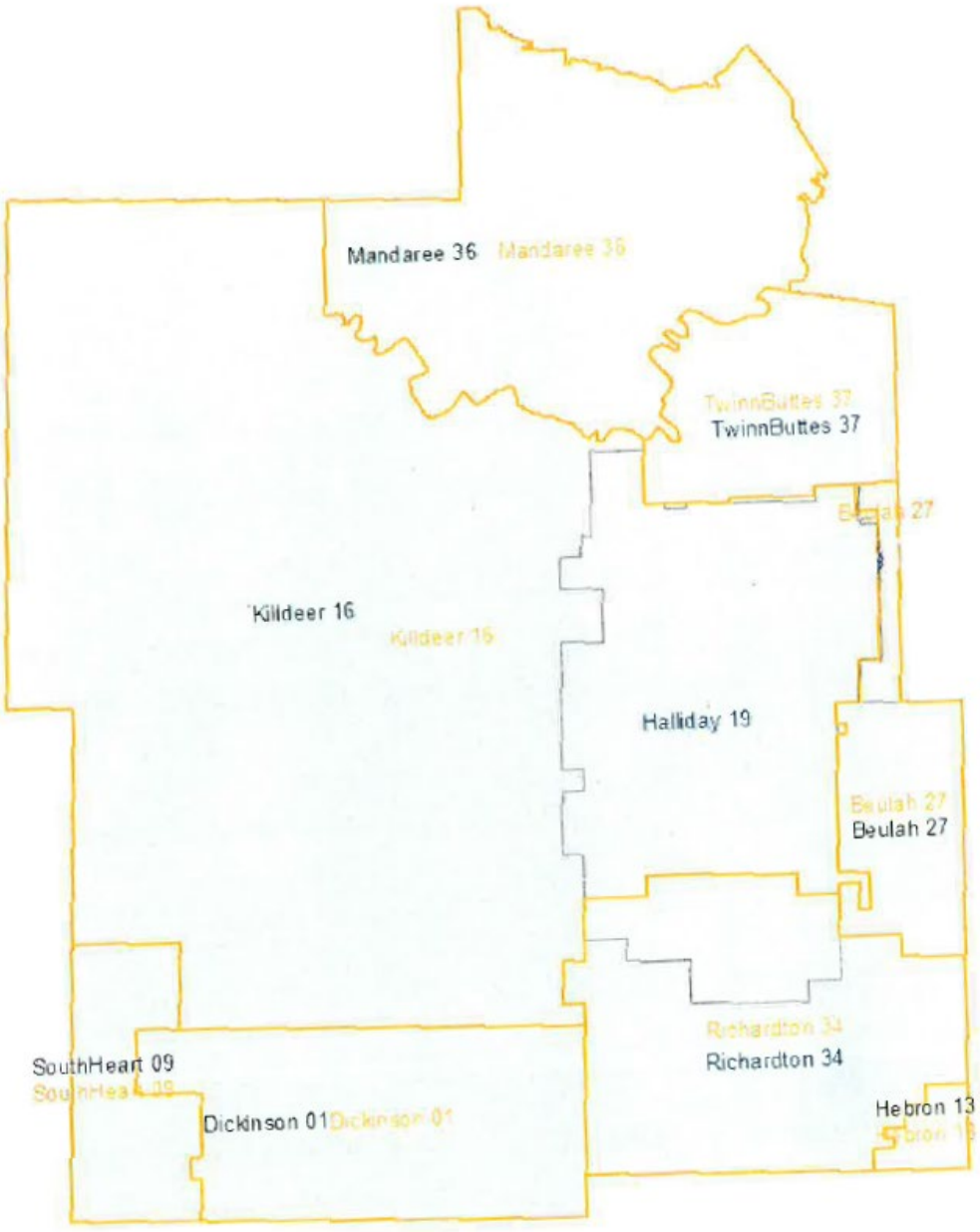
School District Dissolution Hearing

Notice is given that a public hearing will be held by the Emmons County School District Reorganization Committee, Tuesday, November 14th at 1:00 PM at the Emmons County Courthouse at 100 4th Street NW, Linton, ND, for the purpose of considering the dissolution of Bakker Public School District #10 to Strasburg Public School District #15 in Emmons County.

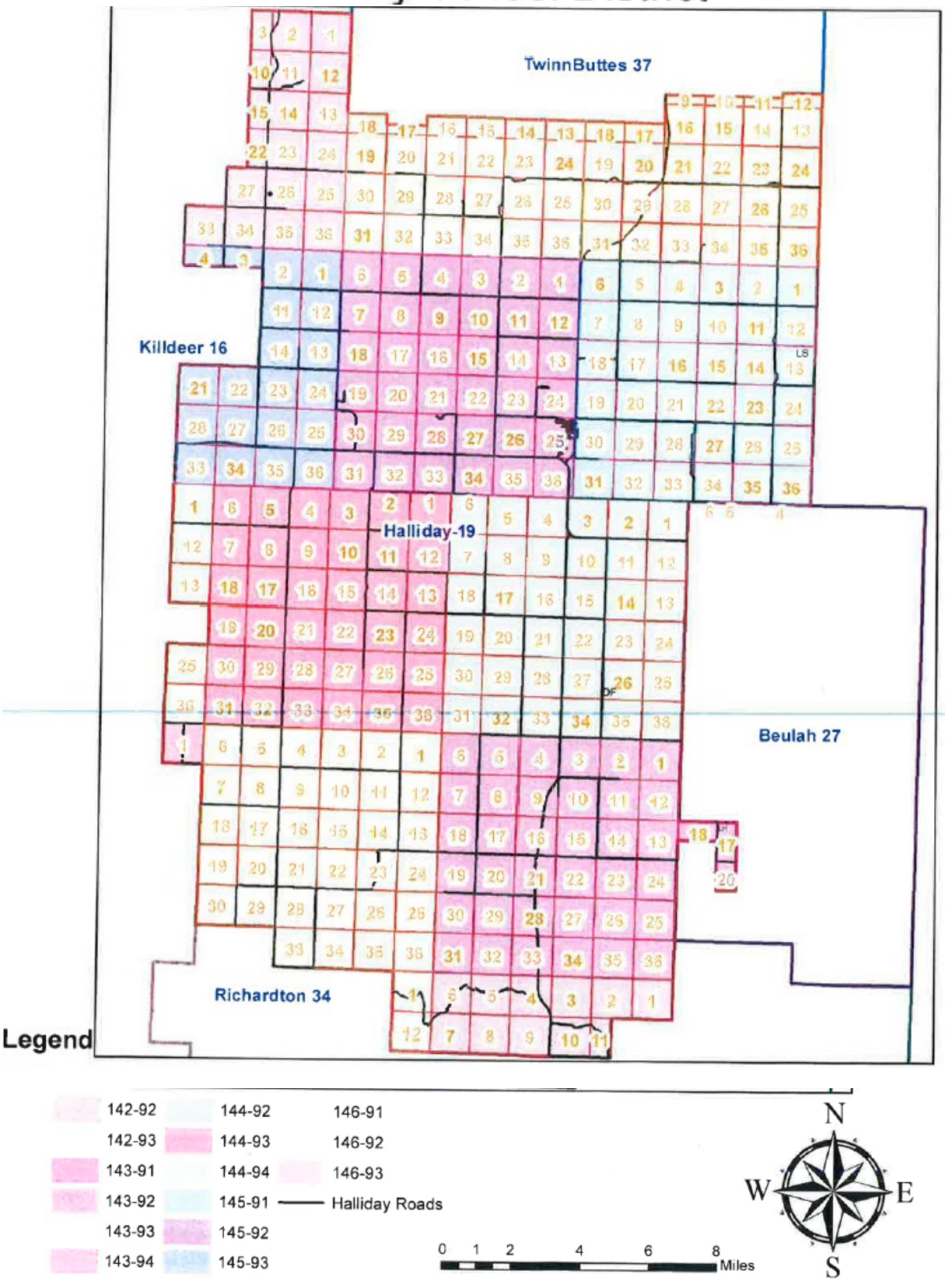
This hearing is held in accordance with the North Dakota Century School Code Chapter 15.1-12-27 and by order of the Emmons School District Reorganization Committees.

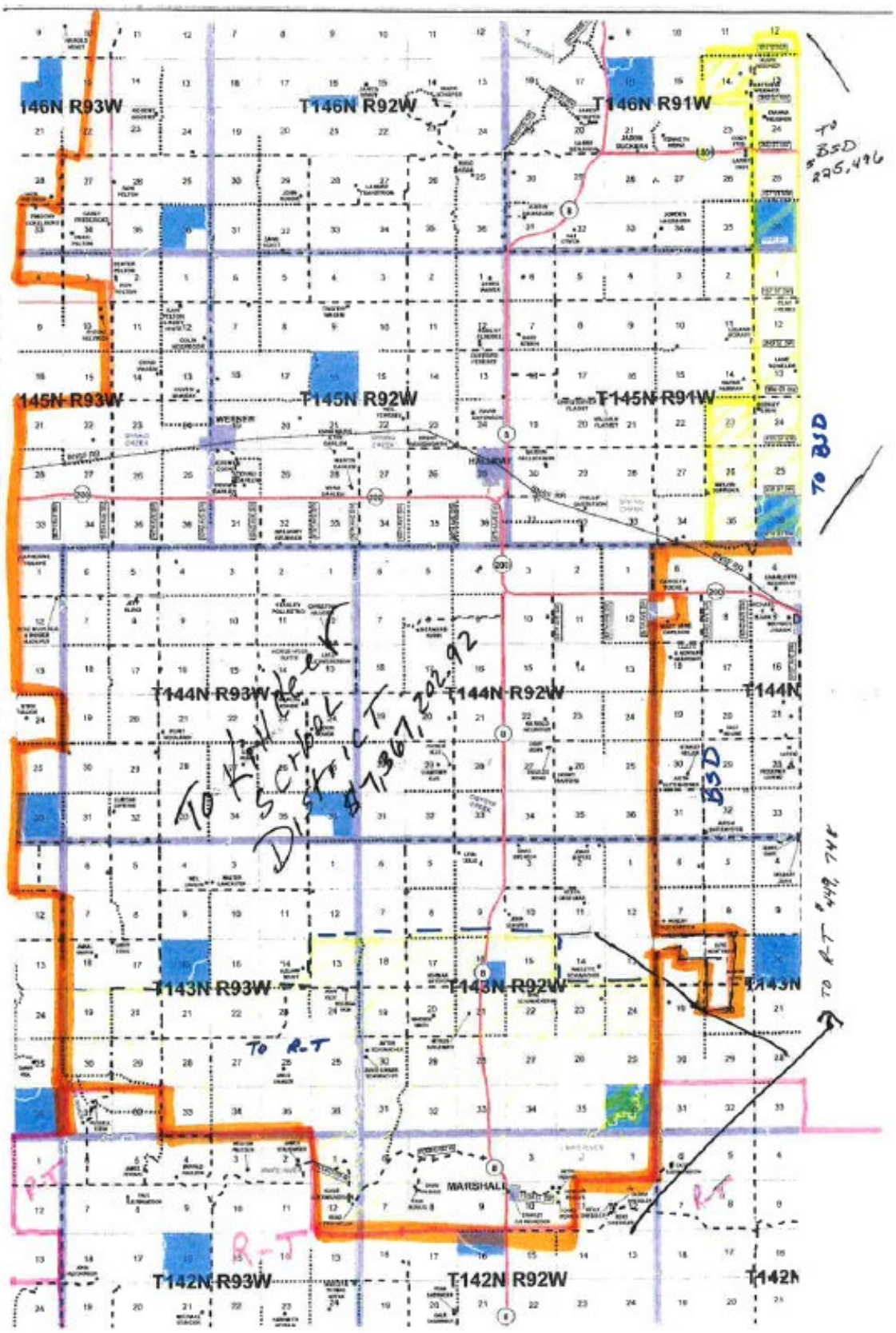
Brandt Dick, Emmons County Superintendent of Schools
Submitted for publication on October 26th and November 2nd, 2023 in Emmons County, North Dakota.

Dunn County School Districts



Halliday School District





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To BSD $225,496
To BSD
To R-T
To R-T
To R-T
To Kinkeet School District $7,367,202.92

EDMORE SCHOOL #2 DISSOLUTION MEETING
MONDAY, MAY 12, 2025
RAMSEY COUNTY COURTHOUSE
BASEMENT MEETING ROOM
1:00 PM

Jeff Frith, Chairman began the meeting and introduced the board members as follows: Steve Swiontek, Scott Privatsky, Bev Bachmeier, Kandy K Christopherson & himself Jeff Frith. Also introducing: Daniel Howell, Ramsey County States Attorney & Jodi Johnson, Acting Superintendent of Schools.

Daniel Howell, Ramsey County States Attorney presented the following:

- Determination that Edmore Public School Board has determined that dissolution was in the best interests of its students.
- Notice of Public Hearing for the Edmore Public School dissolution hearing took place 14 days prior to the hearing in the newspapers.

Frank Schill, Superintendent Edmore School #2 presented the Committee Members with handouts and reviewed the following timeline:

- 2000-2012 Edmore & Adams were in an Educational Cooperative
- 2012 Adams Reorganized with Park River Area
- 2012 Edmore Reconfigured to a K-12 School. Enrollment 75 K-12.
- 2012 – The School Board examined options for the district.
    1. Reorganization Option –
        a. 15.1-12-22 School District Reorganization – Board – Powers after five years – Exceptions
            - Beginning five years after the effective date of the reorganization, the board of a reorganized district may exercise all powers granted to a school board by law, regardless of limitations contained in the districts reorganization proposal.

        a. Enter into a Joint Powers Agreement with the Edmore City (political subdivision) and transfer building and monies.
            i. A.G. Opinion – Century Code did not allow for the selling or transfer of property for below market value to a political subdivision
        b. 2021 Legislation – HB 1337
            i. Allowed for a school district involved in a dissolution to sell or transfer property for below market value and assets (including money) to another political subdivision.

Testimony FOR the dissolution:

Testimony AGAINST the dissolution:

Findings by the County Committee –

Motion was made by Scott Privatsky, seconded by Steve Swiontek to change the lines drawn and to reference the map submitted by Joe Bada and that those taxable valuations will change accordingly. All members voted "AYE". Motion carried.

Motion was made by Steve Swiontek, Scott Privatsky the Ramsey County Reorganization Board approves that $500,000 be given to the City of Edmore for the maintenance and operation of the former Edmore School Building and approve the dissolution of the Edmore School District of August 1, 2025. Roll call was taken and the following members voted "AYE": Steve Swiontek, Scott Privatsky, Jeff Frith, Beverly Bachmeier & Kandy K Christopherson. Motion carried.

State Board Meeting is scheduled for June 23, 2025.

Chairman Frith adjourned the meeting at 3:25 p.m.

Minutes of the Public Hearing
Ramsey County School District Reorganization Committee
Dissolution Of
Edmore School District #2, Ramsey County
1:00 PM. on May 12th, 2025

Meeting called to order.

Daniell Howell, Ramsey State Attorney, stated the hearing was properly noticed and confirmed with Jodi that the affidavits were in the packet going to the state.

Daniell asked if surrounding school districts received notice and Jodi confirmed the business manager got a copy of the packet for review.

Frank Schill, Superintendent of Edmore School, Frank gave a history of the Edmore School District. The school board looked at reorganization, but that plan would have to remain the same for 5 years. The board looked at a joint power agreement with the City of Edmore but after an attorney general that was not an option. The board then looked at changing registration and representative Johnson brought HB 1347 which would allow a building to be transferred to a political subdivision and transfer money to a political subdivision. That bill was passed in 2021.

In 2023 the board moved to dissolve. Page 6 of packet. In April of 2024 Ramsey County was approved and it was sent to the State Board of Education and at that time it was given a do not recommend due to the attorney's opinion. There were 2 sections of law where the money was omitted, and the 1 section was not omitted. The state chose not to hear the dissolution plan.

In 2025 it was brought back as HB 2158 and went through with an emergency clause, and it failed to obtain the 2/3rds vote with the emergency clause. The law will not be effective until August 1st, 2025.

During this time, it was found land was missing by Cavalier County. Also, there was no student living in the area attached to Starkweather. So, the missing land was added and land was taken from Starkweather and given to Devils Lake. Munich and Park River were also given additional land.

Frank asked the committee to pick an effective date later than July 1st, 2025, so that the law would be valid. Frank mentioned that in the case of "Amidon" the non-operating year went for 2 years after the school district was non-operating.

Frank wanted to have the meeting postponed, and the Edmore School Board would pay for ½ of Jodi's costs to re-draw the lines and redraw the lines based on where students actually attended. The lines could be drawn where the students attended because the attendance changed drastically.

Frank gave a handout. See minutes. Frank gave comparisons and stated the land could be changed and reviewed that some of the owner's requests could be accommodated.

Frank summarized that if approved the date be at least August 15th of 2025 and that the meeting be postponed adjusting the map lines.

Steve asked if Frank got a formal AG's opinion about going into a second school year of non-operating and he replied he had gotten information from the school attorney.

Steve asked if Daniel got an opinion about going for a second school year of non-operating. Daniel stated he had to the AG appointed to the State Board of Education. The AG's office stated that it is the county committee's responsibility to dissolve the school district. If the committee makes the effective date other than the July 1st date, there is no specific penalty that would be applied to the committee. There was not much in the century code. Daniel referred to page 19-23 of attorney opinions in the minute portion of the packet.

Daniel referred to 2009 on page 27 and the 3rd paragraph down on the page refers to the enforcing of the law. The AG's office was not willing to give an opinion but did encourage the reference to the statue. Daniel stated the forms do have the ability to have a different date than the July 1st date, so Daniel summarized that it is up to the committee of how they want to move forward. The requirement is placed on the county committee.

Frank stated it may be legal, but we know that the legislative intent was to allow a school district to give money to a political sub-division. Due to the lack of the emergency clause, he asked the committee to have a completion date of August 15th, 2025.

Testimony FOR:
Joe Bata began was the active chair of the Walsh County Reorganization Committee. Joe asked Frank Schill where did the students go? Joe stated that he said he had the number, but he hasn't given it to anybody.

Jodi made a statement that Joe could not address other people in the audience, but testimony had to be to the board.

Joe asked the board do you knew where the students met, and it wasn't found in the packet. The only thing that was in the last packet were the surveys.

Jodi explained the packet was based on the surveys of the parents. Scott stated Frank had said 13 students to Langdon, 16 to Lakota, 3 to Munich, 3 to Park River and 3 to Devils Lake in his testimony when he testified.

Joe stated when do we get a new packet for the school board, business managers, etc.

The State Board will take a summer vacation in July and August. Joe stated if you don't do the August 15th date it isn't a problem because the state board will approve whatever funds they feel is appropriate for the case.

Joe continued that the state passed a law that you bypass the state board so the board could still give the $500,000. The century code states that you can do this.

Darrin Christian, Superintendent of Langdon, handed out the letter that is found in the minute portion of the packet. He wanted the dissolution to be completed for the auditor in the county of Cavalier. He wanted to move forward.

Kelly Peters, Superintendent of Lakota, stated he is for the dissolution, and he wanted more land due to more students coming to the school district. He stated that he didn't believe anything was done with the missing intent, but the meeting was held so the land followed the students. A delay may cost money, but we want to be sure the land follows the students. Lakota could lose several hundred dollars and if there are more students coming to my district, we should have a large amount of taxable value.

Daniel asked how many students, and he had 16.

Jeff asked if he was ok with the number Frank gave and he stated he trusted Frank.

Irene Levang from Edmore was a teacher with her husband Dave from 1967. She encouraged the committee to give the school to Edmore because it was a beautiful building and listed the many activities held at the school as a community center. She asked the committee to help the city of Edmore by giving the money to the town so they could keep the building.

Roger Nygard stated that the building would not go to the City of Edmore. It would go to a different fund held by the city. None of the money would be spent on the City of Edmore. The board would be 2 school board members, 2 city board members and a mayor.

Jeff Frith confirmed that if the dissolution is final there will not be school board members and Roger stated correctly, but they are part of the community.

Steve Swiontek confirmed with Daniel Howell, state attorney, that it was a political subdivision.

Donavan Diseth, community of Edmore, has plans that include a café, historical society and other items that were listed. He stated it would be not just for the City of Edmore but the whole area. Without the money proposed the City of Edmore would not be able to support the building. Donavan started Edmore school needs and deserves that money.

Jordan Diseth, community of Edmore, stated he was for the dissolution and the building could be used by surrounding schools as a practice facility and that has been happening in the past year. There was also talk of moving the senior center into the building and possibly moving a store there.

AGAINST:
Aaron Schram, Park River Area Superintendent, was that the district did not think the district got enough taxable valuation. He had also heard the numbers today of attendance of students.

Aaron pointed out that there was a list in the plan and there were 35 kids listed (Note from Jodi: The kids lived in the Edmore District, but not all attended school in Edmore. Some were open enrolled into other districts)

Based on the numbers 3 school districts receive 3 students and he had emailed Jodi and she had replied that there was nothing in century code that states you have to attach the land at the same percentage as student attendance.

Daniel Howell replied that it is correct.

Aaron had reached out and Munich was getting 9.25%, Park River Area was given 7.89% and Devils Lake was given an unbelievable amount of 13.65% and that is not fair or equitable. The 3 districts are getting the same number of students and a different amount of taxable value.

On page 17 of the packet, he mentioned that Park River Area has future students also and neither Munich or Devils Lake has future students.

Aaron would like more land given to his district to address the disparity. He reviewed he had a 4-, 5- and 7-year students coming to Park River Area and would be going to the district for 10 plus years.

Aaron asked for it re-evaluated.

Scott stated if you used equity to dissolution and if you look at the taxable value per student on page on page 17, none of those numbers are equal either. The committee had nothing to do with drawing of the lines, but distance of travel and location were most likely considered.

Brad Brummond, president of Park River Area, introduced himself and stated he was very aware of the Park River Area due to his previous job. Brad that they were inaccuracy in the map but he wanted the map redrawn as expertly as possible. Brad stated that the map being close enough is not good enough.

Brad stated landowners should be able to bring land into the Park River Area district if they want to because they should be able to do that and have their taxes support the district they want to support. Brad started a new map present with Joe Bata.

Scott stated in regard to land being attached to Park River he asked if the students that were in Edmore were attached to the Park River Area that wanted to attend there. Brad answered that the students that wanted to attend Park River Area are attached to the school district.

Joe Bata stated he was there and not testifying for or against. He wanted to propose how to change the packet. He gave a handout in the minutes. He represented the landowners and some were here, and some were not at the meeting. He was approached to represent landowners.

Joe stated Park River was short 15.76% of land taxable value. He thought that was excessive. The district was 137,321 dollars short. Joe basically read his written statement as found in the minutes.

Regarding the area in Cavalier County that was in Osford Township should be attached to Langdon and not Park River.

Joe quoted the portion of NDCC that states only land that has a minor living in the area can be attached to a school district.

Sauter Township Joe made the point that the land is land locked from the Lakota attachment and did not have a child. This occurred because the land above it was attached to Park River Area which did make an island. Danielle asked so there was no students in this land area.

Jodi pointed out that all of the land that was part of the Edmore School District had to be attached to a school district and what Joe was really saying was that this particular area of land had no students so it could not be attached to Lakota School District. Joe stated there are no school age children.

Jodi stated so because no student lived in the Sauter Township which was a part of the Edmore School District that it could not be attached to Lakota. Joe stated yes because it must touch or be contiguous. Jodi stated the law is referring to the former Starkweather School District that had a student attending the district but didn't have a student living in the area attached to Starkweather in the plan from April of 2024.

Jodi stated all the land has to be attached to a school district and asked Joe thought it should go to Park River because it touches Park River and has no students. Jodi replied it is also touches Lakota School District. Jodi added that both Lakota and Park River have students attending the School Districts.

Danielle stated all land attached to a school district must have a student living in the area to be attached. Joe stated that all the land attached to a school district must be one piece of land or connected to each other. So, by splitting up the ag land and attaching it to two different districts doesn't follow the law of it having a student living on the area to be dissolved.

John Shirek explained he is a landowner and owns land in Park River. He explained he wanted his farmland to go to Park River Area and this included the land he rented and owned by Mary Ann Shulen. John read a letter by Mary Ann. John stated both Mary Ann and John agreed they wanted to pay taxes in Park River. Mary Ann is part of the Holderback Family Trust land.

Joseph Zakaracka stated he owned land in Sheppard Township and wanted his land to go to Park River Area and he lived on the wrong side of the highway, so his land was not in Park River. He wanted his land to support the Park River Area School District.

Joe Bata read some other letters of landowners that wanted to be part of Park River Area.

Joe then presented the map to the committee that he wanted the committee to adopt or take from Lakota and attach to Park River. Joe stated he toned down the request to get the dollars owed to the Park River district which totaled 898,355 dollars.

Joe stated he had gotten exact numbers and not guesses and used the Ramsey County parcel viewer on the current values. He stated the Langdon attachment going to Osford Township doesn't belong to Park River because it has no students.

Joe stated we have 2024-2025 number so there are some discrepancies because the plan currently has 2023-2024 numbers and in summary he thought they were short.

Steve stated so all the land in the drawing is contiguous. Joe answered yes.

Steve asked some of the landowner's questions.

They reviewed the whole packet page by page.

Steve asked Jodi if the map was accurate and there had been testimony that the map was not accurate. He asked if that was true and Jodi stated not to my knowledge, and she had gotten the maps from Ramsey GIS. The land that was left out from Cavalier County was included.

When Jodi asked for a map from the auditor she had replied she needed a landowner's name or an ID number to answer her question. Jodi doesn't know the ID numbers of the land or owner's names; the Ramsey GIS coordinator then used a map off of the Department of Public Instruction web page to identify the properties.

Jodi added that the missing land is now included in the packet.

Steve moved that he wanted to approve the map given by Joe Bata and approve the dissolution with the $500,000 going to Edmore city. Scott second. Motion passed.

Meeting adjourned.

Minutes—Emmons County Dissolution Hearing

Date – November 14th, 2023
Place – Emmons County Courthouse, Linton, ND
Members Present – Emmons County Committee Members — Steven Nieuwsma, JoAnn Humann, Bernice Keller
Others Present – Emmons County Superintendent of Schools – Brandt Dick, See Sign-in Sheet for others present.

Meeting opened at 1 pm by Brandt Dick.

Mr. Dick opened the meeting, and the committee elected a chairperson to run the meeting.

JoAnn Humann nominated Steve Nieuwsma to serve as chairperson, Bernice Keller nominated JoAnn Humann to serve as chairperson. Steve Nieuwsma seconded the motion made by Bernice Keller for JoAnn Humann to serve as chairperson. Motion carried.

JoAnn Humann began the meeting and asked Mr. Dick to review the dissolution.

Mr. Dick reviewed information that Bakker is currently in a year of non-operating and that the Bakker Board has chosen to dissolve the district instead of reorganization. Mr. Dick had the committee look at the map of the Bakker School District and pointed out that Bakker is surrounded by the Strasburg School District, with the Southern border of Bakker being the South Dakota state line. Mr. Dick pointed out that this committee will provide feedback and a decision that will be forwarded to the State Board of Education for a final decision.

Ms. Humann asked if there was testimony for the dissolution. No testimony was presented.

Ms. Humann asked if there was testimony against the dissolution. No testimony was presented.

Ms. Humann went on to testimony relative to the equitable adjustment of all property, assets, debts, and liabilities among districts if dissolution is approved. Mr. Dick reviewed the information in the packet sharing the value of buildings and equipment at each school district, including outstanding bonded debt of a little over $2 million at Strasburg School District for a building project. Mill levy rates this year were 41 mills at Bakker School District, Strasburg levied a total mill levy rate of 94.5 mills.

Statements of section C1 were reviewed by the committee. The first statement was read, and Mr. Dick explained that the two sides of that statement for consideration was that Bakker patrons should not have to pay for the bonded debt of Strasburg since they did not vote for the bonded debt. Mr. Dick highlighted the letter in the packet written by the Strasburg School Board stating that Bakker has had many students in attendance at Strasburg in the past and presently have many students in attendance, therefore the taxpayers of Bakker should pay for the bonded debt once the dissolution is in effect.

Statement 2 in section C1 is not applicable as Bakker School District does not have any outstanding debts. Statement 3 was reviewed, and Bakker School District will provide $10,000 to be held by the county auditor for one year in case of any outstanding bills. Statement 4 regarding Job Service was reviewed. Donna Van Beek, Business Manager of both Bakker School District and Strasburg School District stated that Job Service had told her that there does not need to be any money set aside.

Mr. Dick continued to go over Statement 5, as the committee will need to decide if unobligated cash will be credited or refunded. Mr. Nieuwsma stated that when Hague closed, that money was credited to the taxpayers of Hague.

Mr. Dick stated that in Statement 6, in this situation, any unobligated cash balance will go to Strasburg. Statement 7, Bakker School District has indicated that all other items will be sold by sealed bids.

Next page of SFN 50427 was reviewed by Mr. Dick, Bakker has a current taxable valuation of a little over $4 million, Strasburg has a current taxable valuation of $9,398,079. If approved, the new Strasburg School District will have a total of $13,521,189. Bakker has 167 sections of land, while Strasburg currently has 397 sections of land. Geographical Features and Boundaries were reviewed.

Section F of SFN 50427 was reviewed. Bakker, since non-operating, currently has no students enrolled, Strasburg has a total enrollment of 113 students. The School Buildings and Accessibility section was reviewed. Section H of SFN 50427 was reviewed for both districts. A review of all the names and ages of all children residing in the dissolving school district along with where students were attending was reviewed. Mr. Dick explained that even though there are a couple of students attending Linton School, since Bakker District is surrounded by the Strasburg School District, there is no consideration of Linton School District when Bakker is dissolved. Sections J, K, L of SFN 50427 were reviewed by Mr. Dick. Section M, Strasburg School has indicated it is not interested in any building sites or playfields.

In Section N, Mr. Dick went over the calculations of students that are birth to age 3 that reside in Bakker as three, and 2 students of age 4 that do not currently attend any other school, for a total of 5 students that Strasburg could gain if dissolution is approved. This would result in an increase of taxable valuation per student of $31,417 to a new total taxable valuation of student to be $114,586.

Mr. Dick shared that taking the total taxable valuation and dividing it by 5, the number of students who will be enrolling, is the value of $824,622 as mentioned in Section P. Mr. Dick mentioned that if this is approved, that this would have an effective date of July 1, 2024.

Ms. Humann asked for any additional testimony either for or against the dissolution. Derry Pool identified himself as being a board member of Bakker School District and stated that Mr. Nieuwsma also serves on the Bakker Board. Mr. Nieuwsma stated he has served for 33 years.

Committee member Ms. Keller asked if that was a conflict of interest, to which Mr. Nieuwsma stated no, as Bakker is closing. It was identified that there was only one issue Mr. Nieuwsma was worried about, and that was the bonded tax issue.

Ms. Humann moved on to the next item on the agenda, the finding of facts. Mr. Dick had the committee go back to section C to discuss the seven statements. Mr. Pool had a copy of North Century Code 15.1-12-08. Mr. Dick read that section and explained that the committee had the option of stating they felt that the taxpayers of Bakker should pay the bonded debt of Strasburg School District.

Mr. Pool asked Ms. Van Beek how many years were left on the bond issue. Ms. Van Beek answered she was not prepared to answer that question. The committee discussed that it was probably 10-12 years left on the payment of the bonded debt.

The question was asked by committee member Keller if a decision was made to have Bakker taxpayers pay the bonded debt if that would lower the mill levy for the bonded debt. Mr. Dick explained that having the debt spread across the new taxable valuation of $13 million as compared to $9 million, should drop the mill levy for the bond by roughly a third. Likewise, this would increase the taxes and mills for Bakker's taxpayers. Mr. Dick stated that taxes for Bakker taxpayers will be roughly double. Discussion on whether Strasburg could use General Fund dollars to pay down bonded debt. Mr. Dick answered that would be possible, but reminded the committee that it will be the Strasburg School Board that has the authority and will make that decision. Mr. Dick did mention that he had visited with Adam Tescher and had asked him if the practice has been for dissolutions if taxpayers normally pay the bonded debt of the district they are going into, of which Mr. Tescher did say that is the normal practice. Ms. Keller shared that the students who are attending Strasburg are receiving the benefit of the building, Mr. Nieuwsma replied that Bakker is paying for them with tuition costs. Mr. Nieuwsma did say it was true they are not paying for the building, but they did not vote. Mr. Nieuwsma stated, "We got told to shut up and sit and watch."

Ms. Keller replied that when looking at the list, most of the kids are attending Strasburg. Ms. Keller wants the information brought back to the Strasburg school board that they should lower the amount levied for the bonded debt. Ms. Keller stated that she feels Bakker students have been there for years and feel they should pay, and she stated that her statement made clear what she thought.

Mr. Pool stated that as a Bakker board member, he is representing what he feels his patrons are asking of him. Mr. Pool said that landowners in his district were not in favor of the building project at that time, and they did not have any say in it at that time and he is trying to keep taxes as low as possible for the taxpayers. Also, he shared that Strasburg would benefit from the extra taxable value but realized that the general fund would not drop below 60 mills due to the funding formula. Mr. Pool also understood that the state board will have the final say.

Mr. Dick did share that Bakker district levied one of the lowest levied mill rates in the state at 41 mills. Mr. Pool asked where the other area districts are at. Mr. Dick shared that the statewide average was about 108 mills, so Strasburg is still below the statewide average. Ms. Keller would like to see Strasburg District lower their mills for everyone.

Ms. Humann asked for clarification that no matter what the committee decides, it will be the state board that will make the final decision. Mr. Dick did clarify that the state board will take into consideration what the local committee decided when making their decision.

Mr. Pool asked for clarification about who was on the Emmons County committee. Mr. Dick shared the members and where they reside, and that a fourth member could not make the meeting as he was combining.

Ms. Humann clarified that the committee needed a motion on the first statement. Mr. Nieuwsma made a motion to not have the bonded debt from Strasburg be paid by the Bakker taxpayers. Motion failed due to lack of second.

Ms. Keller made a motion that Bakker taxpayers pay all debt including sinking and interest debt. Ms. Humann seconded the motion. Motion carried 2-1.

Mr. Dick asked how the committee wanted to recommend handling statement 5, unobligated cash if it should be credited on tax bill the following year or refunded. Discussion followed on how much this would be. Ms. Keller asked the two Bakker taxpayers present what they would prefer. Mr. Nieuwsma felt the credit was much better. Ms. Keller made a motion to credit the amount back to the taxpayers. Mr. Nieuwsma seconded the motion. Motion carried 3-0.

Mr. Dick did clarify that Bakker Board will sell anything of value by sealed bids. He also clarified that anything of value that generates cash will go into the fund that can be credited up to the limit of the general fund expenditures the prior year plus the $10,000 amount to be set aside at the County Auditor. Any money in excess of that amount will be transferred to Strasburg School District.

Mr. Dick asked the committee to provide reasons for the decision to have Bakker taxpayers pay the bonded debt. The reason provided was that the students of Bakker have been utilizing the facility, having some wear and tear of it, and the fact that a lot of the students have been attending Strasburg for many years already. Most of the HS students have been attending Strasburg since Pollock closed.

A reason for the motion to approve credits of excess dollars back to taxpayers of Bakker was that credited taxes would be a simpler and better option for taxpayers.

The final reason given for the committee not providing feedback for the buildings and playground was that Strasburg is not interested in the buildings.

Mr. Dick asked for clarification of a statement made that the decision made for Bakker taxpayers to pay the bonded debt might have families transfer their students to Herried. Mr.

Nieuwsma stated that Herried runs a school bus in Bakker's district so families will have a choice as to which school they attend.

Mr. Dick did share that he would share the date and time of the State Board Hearing which will be in Bismarck if anyone wanted to attend.

Motion by Ms. Keller to adjourn the meeting, Mr. Nieuwsma seconded, motion carried.

Meeting adjourned at 1:51 pm.

Edmore Public School

706 North Main St. P.O. Box 188 Phone: (701) 644-2281 FAX: (701) 644-2222

Frank Schill, Superintendent

Board of Education:
Doug Freije, President
Ryan Lorenz, Vice President
Sandra Knoke, Director
Justin Grohs, Director
Amanda Sten, Director
Diane Martinson, Business Manager

Diane Martinson, Principal

10.13.2023

Greetings Lisa:

During the October school board meeting, the board of directors voted that the 2023-2024 school year will be the last year that the school district will be operational. Starting July 1, 2024, the district will begin a year of non-operation status. During this time the board will sell assets and implement the dissolution plan developed and approved by the school board.

Please contact me with any additional information you may need.

Kind Regards

Frank Schill

Edmore School Board Meeting
Edmore School ITV Room
Tuesday, October 10, 2023 Minutes

Board chairman Doug Freije called the meeting to order at 7:00 a.m. Also present were Frank Schill and Diane Martinson.

Grohs/Lorenz (MSC) to approve the agenda. RC: DF:Y, RL:Y, JG: Y, AS:Y, SK:Y.

Lorenz/Knoke (MSC) to approve the consent agenda. RC: DF:Y, RL:Y, JG: Y, AS:Y, SK:Y.

OLD BUSINESS:

Freije/Grohs (MSC) to approve the second reading of revised policies ABEC school meal charging, BC meetings of the board, FAAA open enrollment, FFD possessing weapons, FFK suspension and expulsion, and KAAA visitors in the school, and new policy BCAA board meeting agenda and premeeting preparation. RC: DF:Y, RL:Y, JG:Y, AS:Y, SK:Y.

NEW BUSINESS:

Superintendent evaluation was distributed to Mr. Schill. He will complete and return for the November board meeting.

Freije/Lorenz (MSC) to make the 2023-24 school year the last operating school year and the 2024-25 school year a nonoperating school year. RC: DF:Y, RL:Y, JG:Y, AS:Y, SK:N.

SUPERINTENDENT'S REPORT:

Mr. Schill gave an update on buildings/grounds maintenance and legislative committee meetings.

PRINCIPAL'S REPORT:

Mrs. Martinson gave an update on enrollment, discipline and upcoming activities.

There being no further business, Sten motioned to adjourn the meeting at 7:55 a.m.

Next board meeting is set for November 7, 2023 @ 8:00 a.m.

Doug Freije, Chairperson

Diane Martinson, Business Manager

Edmore School Board Meeting
Edmore School ITV Room
Tuesday, January 16, 2024 Minutes

Board vice chairman Ryan Lorenz called the meeting to order at 7:00 p.m. All board members were present, Freije via Zoom. Also present were Frank Schill and Diane Martinson. Guests in the audience included Brad Brummond, Bill Bata, Joe Bata, Terry Novak, Joe Zahradka, and Joan Zahradka.

Knoke/Sten (MSC) to approve the agenda. RC: DF:Y, RL:Y, JG: Y, AS:Y, SK:Y.

Knoke/Sten (MSC) to approve the consent agenda. RC: DF:Y, RL:Y, JG: Y, AS:Y, SK:Y.

OLD BUSINESS:

Mr. Schill presented the dissolution plan. Freije/Grohs (MSC) to approve the dissolution plan with the changes forthcoming from Jody Johnson. RC: DF:Y, RL:Y, JG: Y, AS:Y, SK:Y.

NEW BUSINESS:

Knoke/Grohs (MSC) to approve the updated 2024 return to learning plan. RC: DF:Y, RL:Y, JG: Y, AS:Y, SK:Y.

SUPERINTENDENT'S REPORT:

Mr. Schill gave an update on the buildings/grounds maintenance, gym floor covering, sale of bleachers.

PRINCIPAL'S REPORT:

Mrs. Martinson gave an update on student activities, discipline, and upcoming activities.

There being no further business, Sten motioned to adjourn the meeting at 7:24 p.m.

Next board meeting is set for February 20, 2024 @ 7:00 p.m.

Ryan Lorenz, Vice Chairperson

Diane Martinson, Business Manager

Minutes by City of Edmore

The monthly meeting of the Edmore City Council was held Monday, November 7, 2022, at Edmore City Hall, 7:00 p.m., with VP Roger Nygaard presiding.
Council members in attendance: Bruce Berg, Roger Nygaard, Landon Rice
Mayor Dianne Fossen and Diane Holmen were absent.
Others: Lloyd Sanderson, Superintendent of Works; Sharon Blekestad, Auditor
Visitors: Frank Schill and Doug Freije

Frank Schill and Doug Freije presented a proposal concerning the future of Edmore School.

The minutes of the October 3, 2022, meeting were approved as read: Motion by Rice; Second by Berg; Carried.

Bills presented for payment:

OtterTail	771.62	Rysavy Plumbing	585.00
Northeast Regional Water	3,465.37	Buckmeier Earth Moving	600.00
North Prairie Ag	154.93	Ness Press	41.31
Waste Managmt. Garb Coll X 2	3,562.23	Grand Forks Utility Bill X2	26.00
Richards Welding Inc.	1,420.00	North Prairie Ag	224.13
Farmers Union Insurance	2,689.00	Water Users Association dues	100.00
Polar Communications	41.48		
Northeast Regional Water	4,597.45		

Financial Statement 9-30-22

	Edmore Water Works	City of Edmore
BB	83,829.50	33,325.01
REV	8,341.67	1,896.63
EXP	12,226.49	3,840.48
EB	79,944.68	31,381.16

Financial Statement 10-31-22

	Edmore Water Works	City of Edmore
BB	79,944.68	31,381.16
REV	12,213.58	1,874.89
EXP	10,376.86	5,279.22
EB	81,781.40	27,976.83

Motion to pay bills and accept financial statement by Berg; Second by Rice; Carried.

Old Business:
Special Assessments have been sent to the Ramsey County Auditor.
Edmore Community Club will be given a copy of the letter previously sent, since it was not received.

New Business: Discussion was held by the council, including Dianne Fossen and Diane Holmen (via phone), concerning the information shared by Supt. Frank Schill and School Board President Doug Freije. The following motion was made by Bruce Berg: **The Edmore Public School and the City of Edmore will enter into an agreement in which the school buildings and properties will be transferred to the city upon dissolution of the Edmore School District.** Second by Rice; Carried unanimously.

Next regular meeting scheduled for December 5, 2022, at 7 p.m., Edmore City Hall.
Motion to adjourn by Rice; Second by Berg; Carried

Sharon Blekestad, Auditor Dianne Fossen, Mayor

HALLIDAY PUBLIC SCHOOL DISTRICT 19 BOARD MINUTES
OF THE SPECIAL SCHOOL BOARD MEETING
February 15, 2022

Place of Meeting:	Halliday Public School Office
Time of Meeting:	3:30 pm
Members Present:	David Kuntz, Jennifer Kuntz, Betty Knight, Christie Vidaurri, Barry Van Wagner
Members Absent:	None
Staff Present:	Anthony Duletski, Superintendent; Tamara Schultz, Business Manager; Sharon Musick, IT/Teacher
Members of Community:	Pam Kukla, Rhonda Zastoupil, Jeff Simmons

Call to Order
Board President Kuntz called the meeting to order at 3:30 pm.

2022 – 2023 School Year (Operating / Non-Operating)
After discussion, Van Wagner made a motion seconded by Vidaurri to start the Dissolution Procedure set forth by ND Century Code for the upcoming 2022-2023 school year for the Halliday Elementary School. Roll call vote – Knight, yes; J Kuntz, yes; Viduarri, yes; D Kuntz, yes; Van Wagner, yes. Motion carried.

Adjournment at 3:53 pm

JOB SERVICE North Dakota
jobsnd.com

PO Box 5507 • Bismarck, ND 58506-5507
701-328-2825 (Phone) • 800-366-6888 (TTY) • 701-328-4000 (Fax)

January 23, 2024

EDMORE PUBLIC SCHOOL DISTRICT #2
C/O NDSBA
1224 W. OWENS AVE
BISMARCK ND 58501-1385

RE: Unemployment Insurance Account # 383066

Dear Employer:

This letter is in response to your request for information concerning the estimated potential unemployment insurance (UI) liability of Edmore Public School District #2 for the school's dissolution.

The potential liability is calculated using the school district's total quarterly wages from the beginning of the UI base period to the date that the school district ceases operations. If all wages have not been reported at the time of request for liability, an estimate of wages is used for any unreported quarters.

For purposes of the estimate, the school district is assumed to be liable for 100% of the unemployment insurance benefit charges that would result from claims by ex-employees. It should also be noted that the estimate does not include items that may reduce a claimant's receipt of benefits such as retirement or pension payments.

The following wages were used in the calculation of potential liability Edmore Public School District #2:

Unemployment Insurance Base Period
2nd Quarter 2023 - $251,121.55 (actual)
3rd Quarter 2023 - $125,212.34 (actual)
4th Quarter 2023 - $188,058.05 (actual)
1st Quarter 2024 – $188,130.65 (estimate)

Lag Quarter and Current Quarter
2nd Quarter 2024 – $188,130.65 (estimate)
3rd Quarter 2024 - $0 (estimate)

Job Service North Dakota is an equal opportunity employer/program provider.
Auxiliary aids and services are available upon request to individuals with disabilities.

Based upon the wages listed, the potential liability of Edmore Public School District #2 is:

Base Period Liability - $186,004.00
Lag and Current Quarter Liability - $34,608.00
Total potential liability - $220,612.00

The **total potential liability** is the amount that is to be set aside in accordance with North Dakota Century Code, Chapter 15.1-12-28.1. Please notify Job Service of the location of the reimbursement account.

If you should have any further questions, you may contact me at 701-328-3024 or lmgarcia@nd.gov.

Sincerely,

Lisa Garcia
Program Administrator III
Job Service North Dakota

cc: Department of Public Instruction
Edmore Public School District #2

Johnson, Jodi

From: Johnson, Jodi
Sent: Friday, May 9, 2025 12:43 PM
To: Schramm, Aaron
Subject: RE: Edmore Dissolution Plan

Aaron,

Just to address your questions. The missed land is included in the next hearing.

The assignment of the land to the school district based on the percentages of students was my recommendation to the Edmore School Board. That is not NDCC or a requirement or required by law.

I support you looking out for what is best for your school district, but I wrote up the plan based on input from Frank Schill for the following reason. The Edmore School Board is the governing board of the district, and I believe the superintendent is the paid representative to convey their wishes.

I did try to get students drawn into the district they want to attend, if possible. I also encourage the board to make sure that the districts receive a taxable value that supports the extra students they will be educating. I'm guessing you noticed Devils Lake got more taxable value than your district and received the same number of students. Devils Lake had the lowest taxable value per student and even if the dissolution is approved as written, they will receive the lowest amount of taxable value per student.

You are welcome to attend the hearing on Monday and voice your concerns to the committee who does have the power to approve or change the plan.

Jodi Johnson

From: Schramm, Aaron <aaron.schramm@parkriverk12.com>
Sent: Thursday, May 8, 2025 2:49 PM
To: Johnson, Jodi <jodjohnson@wardnd.gov>
Subject: Edmore Dissolution Plan

You don't often get email from aaron.schramm@parkriverk12.com. Learn why this is important

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Jodi,

I want to reach out about the updated proposed Edmore Dissolution Plan. My understanding is that the updates came about due to students enrolling at different schools than originally planned and possibly some missed land in the original plan.

I would ask that the assignment of land from the Edmore School District be re-evaluated. With the final movement of students being different than what was expected last fall, I believe it is more equitable to re-assign the Edmore School District land based on the percentage of students that surrounding school

districts have actually received. Based on the information from Frank Schill, this is the request I have for allocation of the taxable valuation of land from the Edmore School District:

akota	42.11%
Langdon	34.21%
Munich	7.89%
Devils Lake	7.89%
Park River	7.89%

Thank you for your consideration of this request.

--

Aaron Schramm
Park River Area Schools
Superintendent

Park River Area School
Park River, ND 58270
HS phone: (701) 284-7164
Elem. phone: (701) 284-6550

CONFIDENTIALITY NOTICE: This message (including attachments) may contain confidential information and is intended for the use of the individual to which it is addressed.

Open Record Notice: With limited exceptions, all school records, including electronic correspondence, are open to the public for inspection. Please be aware that your written correspondence with the school may be an open record and may be subject to public release upon request.

Park River Area School
704 5th Street West Park River, ND 58270
HS (701) 284-7164 ELEM (701) 284-6550

Our Mission. Inspire and Empower the Future Together.
Our Vision. To ensure every student achieves their maximum potential in an engaging, inspiring, and challenging environment. We will be community-driven to be better today than we were yesterday.

Open Record Notice: With limited exceptions, all school records, including electronic correspondence, are open to the public for inspection. Please be aware that your written correspondence with the school may be an open record and may be subject to public release upon request.

Johnson, Jodi

From: Rachel A. Bruner <rab@pearce-durick.com>
Sent: Tuesday, May 6, 2025 9:22 AM
To: Johnson, Jodi; Frank Schill; Moe, Steven A.; Howell, Daniel J.; Diseth, Lisa D.; Crosby, Meggan; Frith, Jeff W.
Cc: Meredith Vukelic
Subject: RE: update

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Good morning all,

It's my understanding, which Supt. Schill confirmed with DPI, that other school districts have gone nonoperating for more than one year in the past. It's also my understanding that the state board doesn't meet in July and at least some at the state level are pushing to have the state board dissolution meeting in August.

That all being said, Edmore School is requesting the county postpone and reschedule its meeting. The dissolution plan has to be corrected for missing land, but it's my understanding that the lines were potentially not drawn equitably now that we know where the students are actually attending. Edmore requests the lines be redrawn, include the $500,000 to the City of Edmore, and make the effective date after August 1.

This was clearly the intent and everyone's plan. If the state board determines otherwise, it can decide not to pprove it. But we believe it will be approved at the state level.

Please let me know if anyone wants to discuss. Thank you for your consideration on this incredibly important issue.

Rachel A. Bruner | Attorney

Pearce Durick PLLC

314 E. Thayer Avenue
Bismarck, ND 58502
Main 701.223.2890 | **Direct** 701.333.0119 | **Fax** 701.223.7865
www.pearce-durick.com

Super Lawyers

Note: This e-mail contains information from the law firm of Pearce Durick PLLC that may be proprietary, confidential, or privileged. If you are not the intended recipient and have received this email in error, please delete it and contact me.

From: Johnson, Jodi <jodjohnson@wardnd.gov>
Sent: Tuesday, April 15, 2025 10:22 AM
To: Rachel A. Bruner <rab@pearce-durick.com>; Frank Schill <Frank.Schill@k12.nd.us>; Moe, Steven A. <smoe@nd.gov>; Howell, Daniel J. <djhowell@nd.gov>; Diseth, Lisa D. <ldiseth@nd.gov>; Crosby, Meggan

<crosbymeggan@nd.gov>; Frith, Jeff W. <jfrith@nd.gov>
Cc: Meredith Vukelic <mlv@pearce-durick.com>
Subject: RE: update

Rachel,

I added my Reorganization Board President to this email.

I will get an opinion from Daniel/Meggan today. I decided to add the NDCC that I am referring to for everyone's review. Edmore School district has had no students since May of 2024. This last year has been a "non-operating school district" . I am not a lawyer, and I can't get an AGs opinion. I feel like within one year I need to complete the dissolution. I was waiting for Edmore School to see if they could accomplish getting the law changed to make it legal to give money to the City of Edmore. I planned on submitting the packet again prior to May 15th, 2025, and either omitting the giving of dollars to Edmore City OR leaving it in the plan to give dollars to Edmore City. At no point did I think we would wait until after May 15th, 2025, to conclude the dissolution. I understand the law has not passed at this point, so it is not legal to do that now.

15.1-12-24. Nonoperating school district - Reorganization or dissolution. A school district that ceases to provide educational services within the district must become, within one year, through a process of reorganization or dissolution, part of a district operating an approved school. If a school district affected by this section has not become part of a district operating an approved school within the prescribed time limit, the school district must be dissolved. This section does not apply to military installation school districts.

When I found out land was missing out of the Edmore Dissolution from Cavalier County, I realized we would have to hold a county meeting, and I would have to get the minutes done prior to May 15th, 2025. I have set a meeting for May 12th at 1:00 PM in Ramsey County so the board can address and add the land that was missed as follows. Land above Munich to Munich. Land above Park River to Park River. Land to Starkweather to Devils Lake. The giving of $750,000 to the City of Edmore will be omitted.

I am aware that the law passed for Edmore School to legally give money to Edmore City but the "emergency clause" did not pass. If Ramsey County can LEGALLY wait until after the May 15th deadline, I am willing to take direction from Ramsey County at that point.

I am updating the packet today with the missing land.

I wait to get an official opinion from Meggan and Daniel, and they can contact the AG's office for an opinion.

Jodi Johnson

From: Rachel A. Bruner <rab@pearce-durick.com>
Sent: Monday, April 14, 2025 3:17 PM
To: Johnson, Jodi <jodjohnson@wardnd.gov>; Frank Schill <Frank.Schill@k12.nd.us>; Moe, Steven A. <smoe@nd.gov>; Howell, Daniel J. <djhowell@nd.gov>; Diseth, Lisa D. <ldiseth@nd.gov>; Crosby, Meggan <crosbymeggan@nd.gov>
Cc: Meredith Vukelic <mlv@pearce-durick.com>
Subject: RE: update

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trasburg Public School

301 1st Street North—PO Box 308 . Strasburg, ND 58573
Phone: (701) 336-2667 . Fax: (701) 336-7922

Gloria Odden, Superintendent/Counselor
Dayna Bartlette, Elementary and Secondary School Principal
Donna Van Beek, Business Manager
Andrea Hulm, School Board President

October 24, 2023

To Whom it may concern:

In regards to the sinking and interest taxes, this is Strasburg Public School Districts stance. Strasburg Public School District understands that Bakker School District residents were unable to vote for the current sinking and interest mills; however, as we analyze our current and past enrollments we have concluded that it would only be fiscally responsible to have all parties contribute. Currently, Strasburg Public School's PK-12 enrollment is 118 students with 35 of those students being Bakker residents, 30 of which have attended SPS since 4th grade.

Please contact us with any other questions or statistics.

Thank you for your consideration.

Kind regards,

Andrea Hulm
School Board President
ahulm@strasburgstatebank.com

Gloria Odden
Superintendent/School Counselor
gloria.odden@k12.nd.us

North Dakota nd.gov Official Portal for North Dakota State Government

Unemployment Insurance
Employer Account Systems

UI EASY

Account: 3800260 - BAKER PUBLIC SCHOOL DISTRICT #10 | Access Another A

UI Tax Account Information

Account Information

Tax Address: [redacted]

Telephone:

Tax Account Email:

FEIN:

Account Status:

Account Balance:

Tax Rate:

Taxable Wage Base:

Liable Date:

Financing Method:

Edit Account Profile Edit Account Status

Electronic Correspondence Information

Tax Correspondence:	Sign Up for Tax Email and/or Text Notification
Tax Email:	(No Email Consent)
Tax Text Number:	(No Text Consent)
	** Tax Notifications include all Tax correspondence, reminders, and Tax appeal activity.*
Benefit Correspondence:	Sign Up for Benefit Email and/or Text Notification
Benefit Email:	(No Email Consent)
Benefit Text Number:	(No Text Consent)
	** Benefit Notifications include all Benefit correspondence, reminders, and Benefit appeal activity.*

Additional Account Status

Payment History
Quarterly Report Status
Benefit Charges
Tax Rate History
Refund Status
Corporate Officer Exemption Status

Return

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May 12, 2022

Tamara Schultz
HPS Business Manager
30 4th Street SW
PO Box 188
Halliday, ND 58636

Account #: 0339954

RE: Dissolution of Halliday Public School

Dear Ms. Schultz:

This letter is in response to information concerning the estimated potential unemployment insurance (UI) liability of Halliday Public School effective July 1, 2022.

The potential liability is calculated using the school's total quarterly wages from the beginning of the UI base period to the date the school dissolves. If all wages have not been reported at the time of request for liability, an estimate of wages is used for any unreported quarters.

For purposes of the estimate, Halliday Public School is assumed to be liable for 100% of the UI benefit charges that would result from claims by ex-employees. It should also be noted the estimate does not include items that may reduce a claimant's receipt of benefits such as retirement or pension payments.

The following wages were used in the calculation of the potential liability of Halliday Public School.

Unemployment Insurance Base Period for claims filed in July 2022
1st Quarter 2022 - $109,777.82 (actual)
4th Quarter 2021- $110,330.32 (actual)
3rd Quarter 2021 - $60,494.76 (actual)
2nd Quarter 2021 – $164,804.22 (actual)

Lag Quarter and Current Quarter
2nd Quarter 2022 – $109,777.82 (estimate)
3rd Quarter 2022 – $ 0.00 (estimate)

Based upon the wages listed, the potential liability of Halliday Public School is:

Base Period Liability - $110,389.50
Lag and Current Quarter Liability - $20,196.00
Total potential liability - $130,585.50

Job Service North Dakota is an equal opportunity employer/program provider
Auxiliary aids and services are available upon request to individuals with disabilities.

The total potential liability is the amount of unemployment compensation benefits that could potentially be paid by Job Service North Dakota to employees of the school district. The school district shall reimburse Job Service North Dakota for unemployment benefits paid to former employees and for which the school district would have been liable, including any delinquent reimbursement payments. North Dakota Century Code, Chapter 15.1-12-18.1.

If you should have any further questions, you may contact me at 701-328-3024.

Sincerely,

Lisa Garcia
Program Administrator III
Job Service North Dakota

cc: Department of Public Instruction

Dunn County
County Superintendent of Schools Designee
Tracey Dolezal

Phone (701) 573-4448
email: Tracey.dolezal@dunncountynd.org

August 10, 2022

Jeff Simmons, Superintendent
Killdeer Public School District
PO Box 579
Killdeer, ND 58640

Dear Jeff,

The Dunn County School Reorganization/Dissolution Committee met last week to work on the Halliday School Dissolution Plan. As you may know, Halliday School District is now a non-operating district for the 2022-2023 school year. As of July 1, 2023 and upon final approval of the State Board of Public Instruction, the district will be formally dissolved.

The Halliday District's 2022 final taxable valuation is $8,043,783. In the dissolution plan, the district's valuation must follow the student(s) proportionately to the school that they will be attending or the intent to attend in the future. For example, if the per/student/child taxable valuation is $60,000 and five students who are or will be, enrolled in your school, $300,000 of taxable valuation will be annexed to your district. The annexed territory must be contiguous to your district and must have at least one minor residing in the territory ordered to be annexed.

To determine the land valuation that will be annexed to either Beulah, Richardton-Taylor or Killdeer school district, the committee has set September 10th, 2022 as the deadline for the per/student/child calculation for the number of Halliday students/children ages 0 – 17.

In order to have an accurate per student valuation, the committee is asking for your assistance in a couple of ways.

1) Provide the open-enrollment of HSD students to your school as of September 10, 2022 (age and grade).
2) Attempt to identify those students 0 – 4, that are not enrolled, but parents indicate that they will enroll their child with your school district upon school age. Perhaps current enrolled students in your

school have younger siblings, or you may know of a neighbor along the border between your district and the Halliday district, that have young children. (Provide child's age as of 9/10/22).

Any student/child information that you are able to provide will greatly assist the committee in determining an accurate valuation of land to be annexed and also in completing the final dissolution plan.

If you are able to help, you may email me the student/child list to:
Tracey.dolezal@dunncountynd.org

Please feel free to contact me if you have questions.

Thank you,

Tracey Dolezal,
Dunn County School Superintendent Designee