



**Department of Public Instruction**  
600 E Boulevard Ave., Dept. 201, Bismarck, ND 58505-0440  
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**Kirsten Baesler**  
State Superintendent

**Robert J. Christman**  
Deputy Superintendent

[www.nd.gov/dpi](http://www.nd.gov/dpi)

**To:** County Treasurers

**From:** Jerry Coleman  
Director - School Finance

**Date:** July 30, 2015

**Re:** Information Request – School District Payments In-Lieu of Property Taxes

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Please complete the attached reporting form identifying in-lieu taxes paid to school districts in your county. The Department of Public Instruction will use this information in the calculation of state aid formula payments to school districts.

The local contribution requirement in the formula is set at 60 mills and a percentage (75%-100%) of other local in-lieu of property tax sources. The report is necessary to accurately identify the other local in-lieu of property tax payments made to school districts in your county over the **July 1, 2014 to June 30, 2015** school year.

The North Dakota Century Code (NDCC) references for payments requested are included with this memo. Local discretionary payment in-lieu of tax provided for in NDCC 40-57.1 was added this year.

An EXCEL version of the form was created and placed on the DPI website at <https://www.nd.gov/dpi/Administrators/SchoolFinance/SchoolDistrictFinance/CountyTreasurer>. We encourage you to use this option for reporting the information.

**Mail, fax, or email (preferred) the completed information by September 1, 2015 to:**

Department of Public Instruction  
Attn: Cyndy Laber  
600 E Boulevard Avenue, Dept. 201  
Bismarck, ND 58505  
EMAIL: [cylaber@nd.gov](mailto:cylaber@nd.gov)  
FAX: (701) 328-0204

Contact me at (701) 328-4051 if you have questions.

# *Uniform North Dakota School District Accounting Codes*

- 1200 Revenue in Lieu of Property Taxes. Other tax payments for property types subject to school taxes not included in the common definition of taxable valuation.
  - 1210 Electric Generation, Distribution and Transmission Taxes (NDCC 57-33.2)
  - 1220 Telecommunications Carriers Taxation (NDCC 57-34)
  - 1230 Property Tax Credits Reimbursed by the State:
    - 1231 Homestead Property Tax Credit (NDCC 57-02-08.1)
    - 1232 Disabled Veterans Property Tax Credit (NDCC 57-02-08.8)
  - 1240 Property Owned by State or Nonprofit Agencies:
    - 1241 North Dakota Game and Fish Land (NDCC 57-02.1)
    - 1242 Board of University and School Lands (NDCC 57-02.3)
    - 1243 National Guard Land (NDCC 37-07.3)
    - 1244 Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes (NDCC 10-06.1-10)
    - 1245 Land Acquired by the State Water Commission (NDCC 61-02)
    - 1246 Workforce Safety and Insurance Building (NDCC 65-02-32)
  - 1250 Mobile Home Tax. Taxes levied on mobile homes under the provisions of Section 57-55 of the North Dakota Century Code, which requires the mobile home owner to apply for a mobile home tax permit.
  - 1290 Other Revenue in Lieu of Property Taxes. Includes local discretionary payment in lieu of tax provided in NDCC 40-57.1 and other tax payments for property types subject to in lieu taxes not identified above.
  
- 4220 Flood Control (NDCC 21-06-10). Moneys received through leasing lands acquired by United States for flood control under 33 U.S.C. 701(c)(3) distributed to counties for schools and roads.