

‘SALES TAX’ CON’T FROM PAGE 1

Project repayment

Sewer and water costs:

Funding is for this portion of the project is from the Clean Water and Drinking Water SRF loan (2% at 30 years) and cost share through the Department of Water Resources (60% cost share on eligible water items only) reduces the total loan amount needed from SRF.

Repayment of the loans will come from utility revenue resulting from an increase that has already been put in place.

Street costs:

Funding will come from the Clean Water and Drinking Water SRF loan at 2% and from the Bank of North Dakota Infrastructure Revolving Loan Fund.

Repayment will come from special assessments and sales tax revenue (if the proposed 2% tax increase passes.)

As a result of the change in funding sources, the anticipated special assessments facing landowners have increased from the original numbers presented in January. To counteract this expense, it’s proposed by the City Council that a 2% sales tax increase be voted into effect with those funds being allocated to be used toward the cost of the project, thereby decreasing the amount of money assessed to landowners. **“The net difference is, it [the dedicated sales tax] reduces assessments by a little over 50%,”** said Ensrude.

An increase of 2% would bring the sales tax to 8.5% for the city. Comparatively, Grafton’s tax is going to 8.75 in January and Cavalier is at 7% currently. In Drayton, there is a \$25 cap on sales tax in a single transaction. Any sales tax over \$25 imposed in a single transaction is eligible for a refund through the state.

Taxable items include, but are not limited to:

- Tangible personal property such as a grill, a computer, a bike, jewelry, etc.
- Purchases of services such as

- internet and telephone.
- Tickets & admission such as concert tickets or lift tickets at a ski slope.
- Lodging such as a hotel, motel, or AirBNB.

Nontaxable items include, but are not limited to:

- Basic groceries, food for home consumption, water and prescription medications
- Gas and other fuels
- Hospital and nursing home services
- Life insurance proceeds, certain social benefits, and child support payments
- Gifts and inheritances
- Sales to government entities and qualifying non-profit organizations
- Casual sales of personal items

Moving forward toward the Resolution of Necessity

In order for special assessments to be collected and spent for a specific use, in this case loan repayment, there must be a Resolution of Necessity in place. The proposed resolution will be printed here on Dec. 4 and Dec. 11.

If a landowner within the phase one map does not contest the special assessment to be spent in this way, there is nothing to be done.

If a landowner within the phase one area is not in agreement, then there is an option to protest during a specific protest period of Dec. 4 to Jan. 3. Landowners may file a written protest with the City Auditor stating their reasoning for the objection.

- Requirements for a letter of protest:
- Must state the property address
  - Must be signed by all owners of the property
  - Property must be located in the phase one project area

There will be a protest hearing at the Jan. 12 regular council meeting. Residents who have submitted a valid protest letter may appear before the council. If less than 50-percent of the land area within the improvement district is represented in protest, the council will pass a Resolution Finding Insufficiency of Protest, thereby it will be granted that special assessments

may be specifically designated to repayment of the project funding.

It should be noted, the protest option is used to oppose the designation of the special assessment funds. It is not intended to be used for debating the project itself or its details.

Why is a sales tax increase needed?

**“Why are we proposing more sales tax? Really, the simple answer is to reduce the burden on special assessments. And the other long-term reason is to provide a revenue source for future capital improvement projects,”** explained Ensrude.

To put it in perspective, we can look at the real numbers from last year. In 2024, \$18,000,000 was the total gross sales and receipts. That number brought in \$1,170,000 in sales tax when calculated at the current tax rate. If it had been calculated at the proposed increased rate, it would have resulted in \$1,530,000 in revenue. Of course, the actual number will vary according to gross sales in town each year, but that difference of \$360,000 is significant.

In Drayton, sales tax revenue is divided up:

- 5% to the state of North Dakota
- 0.5% to the Swimming Pool
- 0.5% to DEDCO
- 0.5% to the city, currently they’re giving half of what they receive to further supplement DEDCO

“Both the Resolution of Necessity and the sales tax vote would need to pass in order for this reduction to take effect,” Ensrude explained referring to the special assessments. “The sales tax alone cannot cover the cost of the street work. And if the Resolution of Necessity were to pass and the sales tax vote were to fail, those phase long street assessments would be these larger numbers here,” Ensrude said while referring to numbers on his slide presentation.

“If neither are approved, the project likely can’t move forward, streets are going to continue to get worse, utilities are going to continue to get worse with some loss of service, sewer backups, etcetera,” Ensrude explained.

City sales tax vote

**A special election will be held Tuesday, Dec. 16 at City Hall from 7:00 am to 9:00 pm.**

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‘4-H’ CON’T FROM PAGE 4

for 4-H for less than 10 years. The NDSU Extension 4-H Youth Development program presented the 2025 Volunteer of the Year Award to Dawn Thomsen of Barnes County.

The 4-H Salute to Excellence Outstanding Lifetime Volunteer Award is given to someone who has spent 10 or more years as a 4-H volunteer. The NDSU Extension 4-H Youth Development program presented the 2025 Outstanding Lifetime Volunteer Award to Alvina Ebensteiner of Ramsey County.

The North Dakota 4-H Hall of Fame

award recognizes someone for their outstanding leadership and commitment to 4-H on a local, county, regional and state level. The newest inductee to the Hall of Fame is Jackie Buckley.

Additionally, the North Dakota 4-H Foundation recognized outgoing board member Mark Landa of Grand Forks County for his 12 years of dedicated service.

For more information or to support 4-H, visit [ndsuedu/4hfoundation](https://ndsuedu/4hfoundation). North Dakota 4-H is a program of NDSU Extension.



The Nelson family is recognized as a North Dakota 4-H Century Family. Pictured from left: Brent Nelson; Becky Nelson and Becky Peterson, North Dakota 4-H Foundation chair. (NDSU photo)

‘ABOUT TIME’ CON’T FROM PAGE 4

time ago that allowing a rest period for a pasture or range is “active management,” and it is.

Again, the art of grazing management plays a crucial role in determining the length of a rest or recovery period. Time or duration of grazing recovery is not a calendar time period. It is based on the plant species, as well as the intensity and duration of the grazing event. Not all plants are designed the same way, and because of the location of their growth points, some can recover much quicker from grazing than others. Was the length of the

grazing so long that the same plants were grazed multiple times? If so, this area may need extra recovery time. Be cautious, as plants that were left ungrazed will likely remain ungrazed when cattle return. This can become a problem over time and may require an increase in stock density to reset the area and return it to an even competitive level. Again, the time of rest and recovery is not a calendar period; it is based on the plant's recovery.

Enjoy your time; the holidays are fast approaching. Make sure you share it with family and friends. I know I will.

‘LOCAL BUSINESS’ CON’T FROM PAGE 1

He said they work with a few different vendors in their produce and meat departments trying to keep everything as fresh as possible. They also provide items from two different bakeries, Maggie's Bakery and Abby's Bakery.

“We have several artisan meat products, including many varieties of sausages, jerky, and beef sticks,” Kirkeby said. “This year, we also added potato sausage for the holidays to the lineup of products we make and sell in the store.”

According to the article by Tiffany Ford, “Small businesses offer something big retailers can't”: a personalized experience and products that are often unique to the region. In North Dakota, you'll find local goods that reflect the state's

culture, whether it's artisan food, handcrafted home décor, or clothing made by local designers. Shopping locally gives you access to items you won't find anywhere else.”

Kirkeby said they are fortunate at 1878 Grocery Company to have an excellent staff who cares about the store and the community, and hopes people will continue to support their local businesses and communities. He emphasized how much they appreciate the business and encouragement they have received since opening.

“We, at 1878 Grocery Company, would like to wish everyone Happy Holidays, and we hope you will continue to support our grocery store and our community,” Kirkeby said.

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