

OBJECTION TO FM FLOOD RISK MANAGEMENT DISTRICT NO. 1 PROJECT

Jonathan T. Garaas of the Garaas Law Firm, 1314 23rd Street South, Fargo, North Dakota, on behalf of the Pleasant Township, Cass County, North Dakota, Stanley Township, Cass County, North Dakota, City of Reile’s Acres, Cass County, North Dakota, and himself, individually, does hereby object to the “FM FLOOD RISK MANAGEMENT DISTRICT NO. 1 PROJECT” and the proposed form of payment utilizing special assessments for the reasons hereinafter advanced.

The objecting parties request that all proceedings be halted so that a full and complete review of the proposed project, and all underlying documentation, may be had.

This objection is predicated upon results of the request for inspection dated March 18, 2015, as set forth in the following table:

On March 18, 2015, Jonathan T. Garaas requested of the Cass County Joint Water Resource District certain documents by way of a letter, a copy of which is attached hereto, and incorporated by reference - attached as Exhibit A.		
Documents to be inspected	Results	Comments
1. The agreement with any federal or state agency, or any combination thereof, for the construction of Metro Flood Diversion Project whereby the federal or state agency, or combination thereof, has agreed to pay at least fifty percent (50%) of the cost of the project.	None Exists	There is no federal or state agency involved. <i>It is legally impossible to have a special assessment project under the lesser standards allowed by N.D.C.C. § 61-16.1-12.1.</i>
2. The additional minutes of the Cass County Joint Water Resource District of December 11, 2014, relating to FM Flood Risk Management District No. 1 [referred to in the December 11, 2014, Minutes of the Cass County Joint Water Resource District].	Copy of Minutes of 12/11/2014 provided which includes the “additional” minutes	Documents provided by CCJWRD on 3/26/2015 are attached as Exhibit B & Exhibit B(2) . Exhibit B is the first four pages of the minutes published on the website.

On March 18, 2015, Jonathan T. Garaas requested of the Cass County Joint Water Resource District certain documents by way of a letter, a copy of which is attached hereto, and incorporated by reference - attached as Exhibit A.

Documents to be inspected	Results	Comments
3. All correspondence from the board's designated registered engineer provided to the Cass County Joint Water Resource District that said board relied upon to form its judgment of the size and form of all properties benefitted by the Metro Flood Diversion Project.	Correspondence folder provided	Documents provided by CCJWRD on 3/26/2015 are attached as Exhibit B(3&4) [some pages reduced in size by Garaas] There are no profiles, plans or specifications for the project.
4. All correspondence from Cass County Joint Water Resource District to its designated engineer directing the preparation of the map of all properties to be benefitted by the Metro Flood Diversion Project.	Correspondence folder provided	Documents provided by CCJWRD on 3/26/2015 are attached as Exhibit B(3&4) . [some pages reduced in size by Garaas] There are no profiles, plans or specifications for the project.
5. Cass County Joint Water Resource District's Resolution of Necessity for the Metro Flood Diversion Project.	See #2 - included as "additional" minutes	Documents provided by CCJWRD on 3/26/2015 are attached as Exhibit B(2) .
6. All correspondence between Cass County Joint Water Resource District and any bonding company or bonding company's agent or bonding company's attorney relating to the bonding for either Metro Flood Diversion Project or FM Flood Risk Management District No. 1.	Correspondence folder provided	Documents provided by CCJWRD on 3/26/2015 are attached as Exhibit B(6) .

Due to the limited time existing for full analysis of the "FM FLOOD RISK MANAGEMENT DISTRICT NO. 1 PROJECT", the undersigned will attempt to limit comments to the following format, also set in a table for ease of examination and study.

In than many of the objections are predicated upon the laws of North Dakota, I have attached a copy of N.D.C.C. Chap. 61-16.1 as **Exhibit C**.

**LEGAL & FACTUAL OBJECTIONS TO
“FM FLOOD RISK MANAGEMENT DISTRICT NO. 1 PROJECT”**

Description of Objection	Basis for Objection	Comments
<p>The published agenda for the December 11, 2014, Cass County Joint Water Resource District [attached as Exhibit D] does not give notice of any intent to approve the “FM FLOOD RISK MANAGEMENT DISTRICT NO. 1 PROJECT”</p>	<p>N.D.C.C. § 44-04-20(2)</p>	<p>The statute provides that the notice should, if practicable, provide information as to the topics to be considered, “(h)owever, the lack of an agenda in the notice, or a departure from, or an addition to, the agenda at a meeting, does not affect the validity of the meeting or the actions taken thereat.”</p> <p>Public officials intent on spending \$1,781.5 Million (nearly 2 billion dollars) should give advance notice of their plans to vote on the proposed project.</p>
<p>The published minutes for the December 11, 2014, Cass County Joint Water Resource District [“CCJWRD”] only include the first four (4) pages of Exhibit B.</p>	<p>N.D.C.C. § 44-04-21</p>	<p>The published minutes set forth on the website failed to include the additional minutes – while not an actual violation of law, there existed a shroud hiding the actions of the CCJWRD’s Board until March, 2015.</p>
<p>In that no federal or state agency, or combination thereof, has agreed to pay at least fifty percent (50%) of the cost of the project, the CCJWRD only has limited authority to finance projects. <i>It may not use N.D.C.C. § 61-16.1-12.1 which requires such financial participation, and all bid lettings be done by the federal or state agencies.</i></p>	<p>N.D.C.C. § 61-16.1-15</p>	<p>In the absence of a federal or state project, the CCJWRD can only create a project “through issuance of improvement warrants or with funds raised by special assessments, general tax levy, issuance of revenue bonds, or by a combination of general ad valorem tax, special assessments, and revenue bonds.”</p> <p>The CCJWRD cannot create a project envisioning use of federal or state monies.</p> <p>In the absence of a valid contract to provide monies, there is no statutory process whereby the CCJWRD may count on contributions from Cass County, Clay County, the State of North Dakota, the State of Minnesota, or the United States of America.</p> <p>The CCJWRD has no agreement with any federal or state agencies. As to monies from other political subdivisions, presumptively conditions exist upon use of such entrusted funds for purposes envisioned by CCJWRD.</p>

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<p>If the CCJWRD “decides to acquire property or interests in property to construct .. a project with funds raised in whole or in part through special assessments” the law requires such assessments to be “apportioned to and spread upon lands or premise benefited by the project in proportion to and in accordance with benefits accruing thereto.” The CCJWRD must identify actual land to be acquired and/or the interest in property to be acquired. The names and addresses of affected landowners should be known prior to any resolution passed by the CCJWRD.</p>	<p>N.D.C.C. § 61-16.1-15</p>	<p><i>The basis premise of all water resource district projects revolves around the concept of land ownership, and benefitted landowners will pick up the tab for such water projects.</i> This portion of the statute requires actual knowledge of the “property or interest in property” that will be acquired.</p> <p>A review of the documents submitted [specifically, Exhibits B(3) & B(4)] will not disclose the names and addresses of the affected landowners [by eminent domain or otherwise], nor will it disclose the nature of the interest in property to be acquired [by eminent domain or otherwise] for the project.</p> <p>As part of the ballot sent out, there exists a list of assessments, presumptively accurate.</p>

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<p>If a legitimate project exists, the CCJWRD must “assess the proportion of the cost of the project, or the part of the cost to be financed with funds raised through levy and collection of special assessments which any lot, piece, or parcel of land shall bear in proportion to the benefits accruing thereto and any county, city, or township which is benefited thereby.” A project envisioning public expenditures of \$1,781.5 Million requires the CCJWRD to identify the funding for the entire project, and in the absence of an agreement involving federal or state agencies, the CCJWRD is limited to “general tax levy, issuance of revenue bonds, or by a combination of general ad valorem tax, special assessments, and revenue bonds.”</p> <p>No project should be contemplated, nor possible, when available legal funding is inadequate to fully fund the completion of the project.</p>	<p>N.D.C.C. § 61-16.1-15</p>	<p>The “RESOLUTION OF NECESSITY REGARDING FM FLOOD RISK MANAGEMENT DISTRICT NO. 1 PROJECT” [Exhibit B(2)] does not include any limitation upon the amount of the project to be paid for by special assessments. While there exists language in the last “WHEREAS” clause on page 2 [“to fund and finance a portion of North Dakota’s non-federal share of certain components of the diversion project”]; also found within the description of the diversion project] – the CCJWRD has conceded there is no federal or state agency involvement in this project so ALL construction costs for its project must be borne by CCJWRD to be repaid by special assessments.</p> <p>The CCJWRD cannot create a project envisioning use of federal or state monies.</p> <p>It is preposterous for the CCJWRD to create this \$1,781.5 Million project <i>with only special assessments identified as its sole legal source of funding</i>, and it is particularly preposterous when the actual resolution does not place any cap on the amount to be assessed against the benefited landowners in North Dakota.</p> <p>The Engineer’s Report suggests an amount to assess of “\$725.0M”, but that leaves a deficiency of more than One Billion Dollars of funds necessary for the project which it lets – it is preposterous to attempt a project with approximately only 1/3rd funding.</p>

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<p>The CCJWRD has jumped the gun, and attempts to do too much in one (1) resolution. Under the statute, if the CCJWRD, after examining the proposed project, and determining “that further proceedings are warranted, it shall adopt a resolution and declare that it is necessary to construct and maintain the project. The resolution shall brief state the nature and purpose of the proposed project and shall designate a registered engineer to assist the board.”</p> <p><i>Thereafter</i>, the work of the registered engineer is contemplated to occur, to include written notice to each landowner for entry upon lands “on which the proposed project is located or any other lands necessary to gain access.”</p>	<p>N.D.C.C. § 61-16.1-17</p>	<p>The undersigned agrees that is it wise for the CCJWRD to utilize any documents that pre-exist so as to avoid waste of other public monies. However, the statutory process which envisions knowledge of affected landowners after the initial resolution no longer exists under the implementation process of the CCJWRD.</p>

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<p>The “registered engineer” has not prepared “profiles, plans, and specification” as required by statute.</p>	<p>N.D.C.C. § 61-16.1-17</p>	<p>The statute contemplates <i>later work</i> [after the Resolution of Necessity] by the designated “registered engineer” to include the preparation of “profiles, plans, and specifications of the proposed project and estimates of the total cost thereof.”</p> <p>While Exhibit B(2) includes a December 11, 2014, “RESOLUTION APPROVING ENGINEER’S REPORT REGARDING FM FLOOD RISK MANAGEMENT DISTRICT NO.1 PROJECT”, the attached three (3) page Engineer’s Report [Exhibit A] does not include any “profiles”, nor are there “plans”, nor are there “specifications”. Nowhere within the submissions of the CCJWRD [Exhibit B] does the “registered engineer” provide profiles, plans, or specifications to the board.</p> <p>The “registered engineer” is without legal authority to suggest the amount to assess as being \$725,000,000, and Eric C. Dodds, PE, North Dakota Professional Engineer #5337, acts outside of his license to suggest that a legal basis exists for (a) “backing the bond financing on a special assessment district” or (b) using “sales tax proceeds .. to provide adequate revenue to re-pay the debt, and therefore, actual assessments to property owners are not intended to be levied.” There exists no legal basis for the “registered engineer”, as part of the preparation of the “profiles, plans, and specifications” [which were not prepared, nor provided], to assert that the special assessment “property owners are essentially being asked to co-sign a loan”, nor is there legal right so to do.</p> <p>There is no known legal basis for the CCJWRD – or its partners – to ask landowners to co-sign a loan.</p>

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<p>The “registered engineer” has not prepared an “estimate of costs .. in sufficient detail to allow the board to determine the probable share of the total costs that will be assessed against each of the affected landowners in the proposed project assessment district.”</p> <p>The project has not been defined, and the CCJWRD has no right to rely upon the proposed federal/state project – that proposed project is not being funded presently.</p>	<p>N.D.C.C. § 61-16.1-17</p>	<p>Please note that the “registered engineer” is required to determine the probable share of the total costs that will be assessed against each of the affected landowners .. Bolding for emphasis.</p> <p>Consistent with the belief that N.D.C.C. Chap. 61-16.1 relates to projects to be paid primarily by “landowners” – and not communities – the “registered engineer” has totally failed to provide the names and addresses and probable share of “each of the affected landowners” likely to be assessed for the project – a direct violation of the statute. It may be argued that the later document [form of a CD] will suffice, but it should have existed, and been reviewed by the CCJWRD on December 11, 2014, and the record of the proceedings does not indicate such was done.</p> <p>The project cannot proceed until such list for “each of the affected landowners” is prepared. N.D.C.C. § 61-16.1-18.</p>
<p>The project cannot proceed until such list for “each of the affected landowners”, including the probable share, is prepared.</p>	<p>N.D.C.C. § 61-16.1-18.</p>	<p>Only after the filing of the mandatory “engineer’s report provided for in section 61-16.1-21” can the CCJWRD act further. N.D.C.C. § 61-16.1-18.</p> <p>See also, N.D.C.C. § 61-16.1-21, which requires the CCJWRD do specific acts before any hearing.</p> <p>Simply put, no hearing process can be initiated until the required “engineer’s report” with “profiles, plans, and specifications”, and also, the report relating to “each of the affected landowners” [not communities – but “landowners”], are prepared and submitted to the CCJWRD.</p>

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<p>Presuming completion and filing of the “engineer’s report” [which does not exist according to the attached exhibits], the CCJWRD has not complied with statutory requirements of N.D.C.C. § 61-16.1-21 in the following respects:</p> <p>A. The CCJWRD has failed to identify “the particular lots and parcels of land, which in the opinion of the board, will be especially benefited by the construction of the work ..”</p> <p>B. The CCJWRD “shall assess the proportion of the total cost of acquiring right of way and constructing and maintaining such improvement in accordance with benefits received but not exceeding such benefits ..” This has not been done.</p> <p>C. The CCJWRD has the right to assess any county, township, or city, in its corporate capacity based upon a direct or indirect benefit. The CCJWRD is required to identify the specific lots and parcels of land owned by such entities, and it has failed to do so – at least, it was not made part of the record available for inspection and copying.</p>	<p>N.D.C.C. § 61-16.1-21</p>	<p>The statute requires a physical inspection of “any and all lots and parcels of land, which may be subject to assessment ..” I suspect it has not yet happened, but additionally, I believe this requirement exists because the North Dakota Legislative Assembly contemplated only the creation of special assessment district on a much smaller scale than now proposed – water projects with the affected landowners having a say when the physical inspection occurs that would be listened to by the water resource district.</p> <p>A. The submissions require first the “engineer’s report” and then the decision of the board with respect to “the particular lots and parcels of land, which in the opinion of the board, will be especially benefited by the construction of the work ..” This has not yet been accomplished in the order mandated by statute, if done at all.</p> <p>B. The submissions require first the “engineer’s report” [to include profiles, plans, and specifications] and then the decision of the board with respect to actual assessments.</p> <p>C. There is no known list of specific lots and parcels of land owned by the counties, townships, or cities disclosed as part of the submissions from the CCJWRD. It should have been part of submissions known as Exhibit B(3). At various times, the emails even allude to the existence of such lists, and CDs were mailed claiming to include such list.</p>

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The CCJWRD has a duty to the “landowner .. as shown by the tax roll”, and it wrongfully attempts elevate non-landowners to a position of greater voting importance by asserting an indirect benefit, which should be minor, not major in importance [if even quantified at all].	N.D.C.C. § 61-16.1-18	The assessment list and the notice of hearing [with the notice of filing] must be “mailed to each affected landowner at the landowner’s address as shown by the tax rolls of the county or counties in which the affected property is located.”
The CCJWRD has failed to publish the notice of hearing once each week for two consecutive weeks in the Forum.	N.D.C.C. § 61-16.1-18	So far as is known to the undersigned, no notice has yet been published.
The CCJWRD proposes the wrong method for counting votes predicated upon some ill-defined “indirect benefit” to certain political subdivisions. The CCJWRD effectively robs the landowner’s votes by claiming “indirect benefit” to be voted by politicians [instead of the landowner], but the landowner is later forced to pay the “indirect benefit” when the political subdivision levy’s its “greater and enhanced” property tax on the landowner.	N.D.C.C. § 61-16.1-19 & N.D.C.C. § 61-16.1-20	<p>The attempt to inflate the indirect benefit because the politicians already on board with the projects should be rejected as wrongful attempt to circumvent N.D.C.C. § 40-05-1(5) (as to cities) for borrowing money.</p> <p>Municipalities cannot rely upon the value of landowner’s interest arising out of special assessment districts, they are compelled to follow N.D.C.C. Title 21 (which would not permit use of special assessment projects in this manner).</p> <p>Municipalities may not rob the vote(s) of the landowner. Such voting is inconsistent with the statutes recognizing the role of “landowners”.</p>

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<p>The CCJWRD erroneously asserts [through the comments of the “registered engineer”] that it may use sales tax proceeds [presumptively Cass County Sales Tax or Fargo City Sales Tax] to pay the bonds – the statute does not allow for sales tax proceeds to be applied to private indebtedness – it violates the North Dakota Constitution.</p>	<p>N.D.C.C. § 61-16.1-21</p>	<p>The statute is quite clear, that “(a)ny county, township, or city assessed in its corporate capacity for benefits received shall provide for the payment of such assessments, installments thereof, and interest thereon from its general fund or by levy of a general property tax against all the taxable property therein in accordance with law.”</p> <p>Sales tax proceeds are not “general fund(s)”, nor are they the result of a “levy of a general property tax against all the taxable property”.</p> <p>The Constitution of North Dakota does not allow for any political subdivision to make gifts of public monies - “neither the state nor any political subdivision thereof shall otherwise loan or give its credit or make donations to or in aid of any individual, association or corporation except for reasonable support of the poor ..” Constitution of North Dakota, Article X, § 18.</p> <p>Simply put, neither the City of Fargo, nor Cass County, can pay the special assessment of any individual or collective group of landowners. The North Dakota Supreme Court, in <u>Stutsman v. Arthur</u>, 16 N.W.2d 449, 454 (N.D. 1944), determined that if the result of the efforts of public entities is chiefly that of private benefit, an incidental or even ostensible public purpose will not save its constitutionality. In the instant case, the “registered engineer” is proposing that every penny to be privately paid under special assessment, be actually paid with public funds – obvious violation of the constitutional standard. See also, 2005 N.D. Op. Att. Gen. No. L-01 (N.D.A.G.), 2005 WL 39481.</p>

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<p>The CCJWRD erroneously asserts [through the comments of the “registered engineer”] that it may use sales tax proceeds [presumptively Cass County Sales Tax or Fargo City Sales Tax] to pay the bonds – the statute does not allow for sales tax proceeds to be used at all, but instead mandates the county, township, or city to pay its assessment with funds “from its general fund or by a levy of a general property tax against all the taxable property therein in accordance with law.”</p>	<p>N.D.C.C. § 61-16.1-21</p>	<p>Dedicated sales tax proceeds are not in the “general fund”, and cannot be misapplied.</p> <p>The political subdivision is compelled by law to pay its “assessment, installments thereof, and interest thereon from its general fund or by a levy of a general property tax against all the taxable property therein in accordance with law.” This statute would compel Cass County, or the City of Fargo [as examples as it is their sales taxes that are supposedly claimed as the source of payment for the issued and outstanding special assessment bonds] to use general funds – perhaps at the expense of police, fire, streets, water utility, and every other municipal or county expenditure – not pay police or fire or employees or purchase gravel or any of a hundred legitimate governmental expenses.</p>
<p>The CCJWRD attempts to create an unlimited mill levy circumstance for any political subdivision subjected to an indirect assessment. The protection(s) of state law in existence because of mill levy limitations are attempted to be circumvented.</p>	<p>N.D.C.C. § 61-16.1-21</p>	<p>The CCJWRD counts on the indirect assessment being paid by the political subdivisions without regard to tax limitations provided by the statutes of this state – this is wrong because it essentially allows for the politicians to vote for the assessment which is then passed along unto every property owner paying property tax to the same political subdivision – the politician is voting in an unlimited mill levy up to the amount of the indirect assessment. This concept effectively robs landowners of their vote(s).</p> <p>The property owner pays full property tax, and then pays another property tax for the city’s share of the indirect assessment – and all the while, continues to pay Cass County and City of Fargo sales taxes. It is wrong for triple and quadruple taxation to occur.</p> <p>Each political subdivision has is already required to pay direct benefit for its buildings, and owned lands – it is preposterous for the indirect benefits for the political subdivisions to be greater in amount than the direct benefits of the landowners.</p>

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<p>The CCJWRD attempts to create a “sham” project.</p>	<p>N.D.C.C. § 61-16.1-24</p>	<p>Presuming the indirect vote attributed to political votes [not landowner votes] prevails, this statute mandates the issuance of a contract for the construction of the project and the “bond(s) for any work for which a special assessment is to be levied have been approved by the water resource board, (then) the board may direct special assessments to be levied for the payment of appropriate costs, and the secretary shall certify to the board the items of total cost to be paid by special assessments so far as they have been ascertained.”</p> <p>Without a contract for construction of the project – to include bid lettings by the CCJWRD based upon the profiles, plans, and specifications that did not timely exist – there will be no possible legal attempt to specially assess any property or political subdivision at all. Recognizing the CCJWRD only intends to issue bonds supposedly backed up by a non-existent project which is never the subject of a contract, landowners may have some measure of hoped-for relief. However, since this is a sham project only intending to create the illusion of indebtedness to gain favorable interest rates, the undersigned presumes the special assessment process will proceed with the assessed amounts WITHOUT REGARD TO THE STATUTORY CONDITION PRECEDENT – “After the requirements of this chapter have been satisfied and a contract and bond for any work for which a special assessment is to be levied have been approved by the water resource board ..” Without a contract for construction – no assessment can occur.</p>

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<p>The CCJWRD attempts to create a “sham” project - without profiles, plans, and specifications, it attempts to circumvent a statutory limitation, to gain an assessment without doing bid-letting [which may cause another protective feature be invoked].</p>	<p>N.D.C.C. § 61-16.1-24</p>	<p>Under this statute, there is a limitation upon the issuance of the contract – “In no event shall any contract or contracts be awarded which exceed, by twenty percent or more, the estimated cost of the project as presented to and approved by the affected landowners.”</p> <p>There can be no present attempt to assess until after the bid letting results are known – but when no profiles, plans, or specifications have ever been developed, and approved, and bid – there will never be a project, nor possible assessment if the CCJWRD operates in accordance with law.</p>

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<p>The CCJWRD attempts to create a “sham” special assessment account with zero funds – but actually creates a system mandating another general tax in Richland County and Cass County.</p>	<p>N.D.C.C. § 61-16.1-25</p>	<p>Cass County, North Dakota, oversees the CCJWRD, and during January of each year the water resource board is compelled to report on its finances as to each “assessment fund for the payment of the project warrants of the district, including the amount of any anticipated deficit and the apportionment thereof. .. Whenever all special assessments collected for a project are insufficient to pay the special assessment warrants issued against such project, coming due within the following thirteen months, with interest, <i>the board of county commissioners of each of the counties wherein the district lies shall advance to the district project warrant fund an amount sufficient to pay the deficiency attributable to the benefited property in each county.</i>” <i>Emphasis added.</i></p> <p>Under the presentation to landowners, it is proposed that Cass County and City of Fargo sales tax proceeds will pay the bonds – however, the mandatory “assessment fund” for the CCJWRD project will show zero dollars received, which should trigger the statutorily mandated bail-out by the Cass County Commissioners. The statute goes on to mandate a County Commission loan and “the board of county commissioners of each of the counties shall levy a general tax upon the taxable property in the county ..”</p> <p>The CCJWRD creates a system that will automatically create another general tax levy upon every landowner within Richland County and Cass County, North Dakota - when zero dollars are collected by special assessment as suggested by the “registered engineer”.</p>

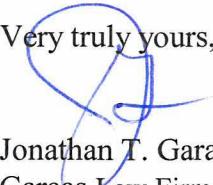
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<p>The CCJWRD may be attempting to generate income at the expense of every landowner and political subdivision within its boundaries.</p>	<p>N.D.C.C. § 61-16.1-28</p>	<p>A quick perusal of the documents submitted does not disclose any reference(s) to this statute which allows adoption of a resolution approving interest of up to 1 ½ % above the warrant rate, and that interest will commence “on the date the assessments are finally confirmed by the board.”</p> <p>The CCJWRD has the unfettered right to add 1 ½% interest that will accrue throughout the time period, and it will always be a lien on the land. See, N.D.C.C. § 61-16.1-30.</p> <p>Incredibly, nothing gathered indicates an objection to the process by bond counsel. Exhibit B(6).</p>
<p>Proceeds from the proposed sale of special assessment bonds are going to be diverted to an improper purpose – paying back Cass County, North Dakota.</p>	<p>N.D.C.C. Chap. 61-16.1</p>	<p>Exhibit B(6) includes representations of proposed bond counsel suggesting several concepts repugnant to North Dakota statutes.</p> <p>On page 1 of the Memorandum dated January 13, 2015, there is a suggestion for an inter-governmental agreement to address use of sales tax revenues to cover the special assessment bonds. As discussed earlier, the law demands that the special assessment bonds be paid by general tax dollars.</p> <p>In addition, proposed bond counsel suggests that special assessment funds be used to “refund the prior notes from Cass County and then spend the remaining bond proceeds on the FM Diversion project.” There is no legal method by which bond proceeds can be used other than as payment for this approved project – and never repayment of some claimed indebtedness. Page 2 of the same memorandum.</p>

To protect the public from a special assessment process not allowed by law, please suspend the balloting so that an Attorney General's opinion can be sought on the multiple issues raised herein, as well as those issues more fully identified after adequate opportunity to examine these proceedings can occur.

Dated this 31st day of March, 2015.

Very truly yours,



Jonathan T. Garaas
Garaas Law Firm
1314 23rd Street South
Fargo, North Dakota 58103
Attorney for Pleasant Township, Stanley Township &
Reile's Acres, and also pro se

JTG:j

Exhibit Enclosures - either cd or paper