

March 27, 2001

PROPOSED AMENDMENTS TO ENGROSSED SENATE BILL NO. 2328

Page 1, line 1, after the comma insert "a new section to chapter 57-15, a new section to chapter 58-01,"

Page 1, line 3, after "to" insert "the definition of the term freeholder of a township, the relevy of property taxes omitted by mistake, and to the" and after "townships" insert "; to provide for retroactive application; and to provide an expiration date"

Page 1, line 8, replace "3" with "5"

Page 1, after line 8, insert:

**"SECTION 2.** A new section to chapter 57-15 of the North Dakota Century Code is created and enacted as follows:

**Mistake in levy - Levy increase the following year - Levy reverts.**

1. Notwithstanding sections 57-15-01.1 and 57-15-14, if a mistake occurred in the 2000 tax year which would result in ten percent or more of the amount a taxing district intended to be levied, as of the October tenth deadline under section 57-15-31.1, not being levied and the mistake is brought to the attention of the county auditor or county treasurer of any county with land in the taxing district by February 1, 2001, the taxing district may include half of the amount which was mistakenly not levied in the taxing district's budget and general fund levy for the 2001 tax year, and the other half that was mistakenly not levied in the taxing district's budget and general fund for the 2002 tax year.
2. If the resulting general fund levy for the 2001 or 2002 tax year is above one hundred eighty-five mills, the taxing district need not comply with chapter 57-16.
3. After the 2002 tax year, the taxing district's general fund levy must revert to the general fund levy for the 1999 tax year plus any increase authorized by law.
4. The 2001 and 2002 taxable years may not be used as a "base year" under section 57-15-01.1, and may not be considered a "prior school year" under section 57-15-14.

**SECTION 3.** A new section to chapter 58-01 of the North Dakota Century Code is created and enacted as follows:

**Freeholder defined.** As used in this title, unless the context or subject matter requires otherwise, "freeholder" means the legal title owner of the surface estate in real property."

Page 1, line 11, replace "3" with "5"

Page 1, line 19, replace "written notice" with "petition" and replace "freeholder electors" with "freeholders"

Page 2, line 7, after "supervisors" insert "shall provide thirty days' written notice by first-class mail to each freeholder within the improvement district at the address shown on the records of the county treasurer and"

Page 2, line 10, replace "**Protest bar to**" with "**Election for**"

Page 2, line 11, replace "freeholder electors" with "freeholders"

Page 2, line 13, replace "township freeholder electors voting on the question" with "votes cast" and after "meeting" insert "or votes filed with the township clerk within fifteen days after the meeting"

Page 2, line 14, after the period insert "A freeholder affected by the project is entitled to one vote for each dollar of the proposed special assessment against the freeholder's property within the proposed improvement district. If there is more than one owner of a parcel of property, the votes available for the parcel must be prorated among the owners in accordance with each owner's percentage interest in the property." and replace "township freeholder" with "the votes cast or filed"

Page 2, line 15, remove "electors voting"

Page 2, line 24, replace "**Invalid or insufficient protest**" with "**Election approval of project**", replace "**Tax**" with "**Assessment**", and replace "protests presented are found to be" with "election under this chapter results in approval of a project"

Page 2, line 25, remove "insufficient or invalid"

Page 2, after line 26, insert:

**"Appeal notice - Special meeting - Assessment determination - Limitations.**

Any aggrieved freeholder may appeal the special assessment against the freeholder's real property by providing the township clerk a written notice of appeal, stating the grounds upon which the appeal is based, within twenty days after the special township meeting. The clerk shall notify the township board of supervisors of the appeal and schedule a special meeting to hear the appeals by publishing a notice of the special meeting at least ten days before the meeting in a legal newspaper published in the township or, if no such newspaper exists, in the county's official newspaper. Any aggrieved freeholder who submitted an appeal may be heard and may present reasons to change the freeholder's assessment at the special meeting. The board of township supervisors may hear the appeals and reasons and may increase or diminish any of the assessments as it may deem just, providing that the total amount of the assessments may not be changed and an assessment as adjusted may not exceed the benefits to the parcel of land on which it is assessed.

**SECTION 6. RETROACTIVE APPLICATION OF ACT.** Section 2 of this Act applies retroactively to cases arising after December 31, 1999.

**SECTION 7. EXPIRATION DATE.** Section 2 of this Act is effective through the 2005 tax year and after that date is ineffective."

Renumber accordingly