

Fifty-eighth  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1280

Introduced by

Representatives Kretschmar, Wikenheiser

Senator Erbele

1 A BILL for an Act to amend and reenact subsection 3 of section 57-15-01.1 and section  
2 57-15-08 of the North Dakota Century Code, relating to city and park district general fund levy  
3 limitations; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Subsection 3 of section 57-15-01.1 of the North Dakota  
6 Century Code is amended and reenacted as follows:

- 7 3. A taxing district may elect to levy the amount levied in dollars in the base year.  
8 However, a city or park district may elect to levy the amount levied in dollars in the  
9 base year adjusted by the consumer price index. Any levy under this section must  
10 be specifically approved by a resolution approved by the governing body of the  
11 taxing district. Before determining the levy limitation under this section, the dollar  
12 amount levied in the base year must be:
- 13 a. Reduced by an amount equal to the sum determined by application of the  
14 base year's calculated mill rate for that taxing district to the final base year  
15 taxable valuation of any taxable property and property exempt by local  
16 discretion or charitable status which is not included in the taxing district for the  
17 budget year but was included in the taxing district for the base year.
- 18 b. Increased by an amount equal to the sum determined by the application of  
19 the base year's calculated mill rate for that taxing district to the final budget  
20 year taxable valuation of any taxable property or property exempt by local  
21 discretion or charitable status which was not included in the taxing district for  
22 the base year but which is included in the taxing district for the budget year.
- 23 c. Reduced to reflect expired temporary mill levy increases authorized by the  
24 electors of the taxing district.

1           d.   For purposes of this subsection, "consumer price index" means the  
2               percentage change in the consumer price index for all nonmetropolitan  
3               consumers in the midwest region as determined by the United States  
4               department of labor, bureau of labor statistics, for the most recent year ending  
5               December thirty-first.

6           **SECTION 2. AMENDMENT.** Section 57-15-08 of the North Dakota Century Code is  
7 amended and reenacted as follows:

8           **57-15-08. General fund levy limitations in cities.** The aggregate amount levied for  
9 general city purposes may not exceed an amount produced by a levy of ~~thirty-eight~~ forty-three  
10 mills on the taxable valuation of property in the city. Cities with a population of over five  
11 thousand may levy an additional one-half of one mill for each additional one thousand  
12 population in excess of five thousand, up to a maximum levy for general city purposes of ~~forty~~  
13 forty-five mills. A city, when authorized by a majority vote of the electors of the city voting on  
14 the question at a regularly scheduled or special election called for such purpose pursuant to a  
15 resolution approved by the governing body of the city, may increase the maximum mill levy for  
16 general city purposes by not more than ten mills.

17           **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
18 December 31, 2002.