

HOUSE BILL NO. 1312

Introduced by

Representatives Headland, Grosz, D. Johnson, Metcalf

Senators Erbele, Klein

1 A BILL for an Act to amend and reenact section 57-15-63 of the North Dakota Century Code,
2 relating to the effect of a mistake in levy by a taxing district; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Section 57-15-63 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-15-63. (Effective through December 31, 2005) Mistake in levy - Levy increase**
7 **the following year - Levy reverts.**

- 8 1. Notwithstanding sections 57-15-01.1 and 57-15-14, if a mistake occurred in the
9 2000 tax year which would result in ten percent or more of the amount a taxing
10 district intended to be levied, as of the October tenth deadline under section
11 57-15-31.1, not being levied and the mistake is brought to the attention of the
12 county auditor or county treasurer of any county with land in the taxing district by
13 February 1, 2001, the taxing district may include half of the amount which was
14 mistakenly not levied in the taxing district's budget and general fund levy for the
15 2001 tax year, and the other half that was mistakenly not levied in the taxing
16 district's budget and general fund for the 2002 tax year.
- 17 2. If the resulting general fund levy for the 2001 or 2002 tax year is above one
18 hundred eighty-five mills, the taxing district need not comply with chapter 57-16.
- 19 3. After ~~the 2002~~ a tax year in which a taxing district's levy increase authority under
20 this section is exhausted, the taxing district's general fund levy must revert to the
21 general fund levy ~~for the 1999 tax year~~ as it would have been determined without
22 application of this section, plus any increase authorized by law or the taxing district
23 may elect to apply subsection 5 to determine its general fund levy limitation.

1 4. The 2001 and 2002 taxable years may not be used as a "base year" under section
2 57-15-01.1 and may not be considered a "prior school year" under section
3 57-15-14.

4 5. A taxing district that used this section to determine its general fund levy for 2001 or
5 2002 may use the amount it intended to levy in the 2000 tax year as its "base year"
6 under section 57-15-01.1 or as its "prior school year" under section 57-15-14.

7 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
8 December 31, 2002.