

Fifty-eighth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1058

Introduced by

Representatives Eckre, Williams, Kretschmar

Senators Thane, Heitkamp, Cook

1 A BILL for an Act to amend and reenact section 57-15-63 of the North Dakota Century Code,
2 relating to relevy by a taxing district of property taxes omitted by mistake; to provide an effective
3 date; and to provide an expiration date.

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

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

7 **57-15-63. (Effective through December 31, ~~2005~~ 2008) Mistake in levy - Levy**
8 **increase ~~the following in later~~ year - Levy reverts.**

- 9 1. Notwithstanding sections 57-15-01.1 and 57-15-14, if a mistake occurred in the
10 ~~2000~~ 2001 tax year which would result in ten percent or more of the amount a
11 taxing district intended to be levied, as of the October tenth deadline under section
12 57-15-31.1, not being levied and the mistake is brought to the attention of the
13 county auditor or county treasurer of any county with land in the taxing district by
14 February 1, ~~2001~~, 2002 the taxing district may include ~~half of~~ the amount which
15 was mistakenly not levied in the taxing district's budget and general fund levy for
16 ~~the 2001 a single tax year, and the other half that was mistakenly not levied in the~~
17 ~~taxing district's budget and general fund for the 2002 tax year~~ or spread among
18 one or more tax years, in tax years 2004 through 2008.
- 19 2. If the resulting general fund levy for the ~~2001 or 2002~~ tax year is above one
20 hundred eighty-five mills, the taxing district need not comply with chapter 57-16.
- 21 3. After ~~the 2002~~ a tax year in which a taxing district's levy increase authority under
22 this section is exhausted, the taxing district's general fund levy must revert to the
23 general fund levy ~~for the 1999 tax year~~ as it would have been determined without
24 application of this section, plus any increase authorized by law.

- 1 4. ~~The 2001 and 2002~~ Before any taxable years year may ~~not~~ be used as a "base
- 2 year" under section 57-15-01.1 ~~and may not be considered~~ or a "prior school year"
- 3 under section 57-15-14, any amount included in that taxable year's levy under this
- 4 section must be deducted.