

**FIRST ENGROSSMENT
with Conference Committee Amendments
ENGROSSED HOUSE BILL NO. 1194**

Introduced by

Representatives Porter, Belter, R. Kelsch

Senators Cook, Fischer, Hogue

1 A BILL for an Act to create and enact a new section to chapter 57-15 of the North Dakota
2 Century Code, relating to public hearings relating to property tax increases.

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

4 **SECTION 1.** A new section to chapter 57-15 of the North Dakota Century Code is created
5 and enacted as follows:

6 **Property tax levy increase notice and public hearing.**

7 Notwithstanding any other provision of law, a taxing district may not impose a property tax
8 levy in a greater number of mills than the zero increase number of mills, unless the taxing
9 district is in substantial compliance with this section.

- 10 1. The governing body shall cause publication of notice in its official newspaper at least
11 seven days before a public hearing on its property tax levy. A public hearing under this
12 section may not be scheduled to begin earlier than six p.m. The notice must have at
13 least one-half inch white space margin on all four sides and must be at least two
14 columns wide by five inches high. The heading must be capitalized in boldface type of
15 at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district)
16 TAXPAYERS". The proposed percentage increase must be printed in a boldface type
17 size no less than two points less than the heading, while the remaining portion of the
18 advertisement must be printed in a type face size no less than four points less than the
19 heading. The text of the notice must contain:
- 20 a. The date, time, and place of the public hearing.
- 21 b. A statement that the public hearing will be held to consider increasing the
22 property tax levy by a stated percentage, expressed as a percentage increase
23 exceeding the zero increase number of mills.

- 1 c. A statement that there will be an opportunity for citizens to present oral or written
2 comments regarding the property tax levy.
- 3 d. Any other information the taxing district wishes to provide to inform taxpayers.
- 4 2. If the governing body of the taxing district does not make a final decision on imposing
5 a property tax levy exceeding the zero increase number of mills at the public hearing
6 required by this section, the governing body shall announce at that public hearing the
7 scheduled time and place of the next public meeting at which the governing body will
8 consider final adoption of a property tax levy exceeding the tax district's zero increase
9 number of mills.
- 10 3. For purposes of this section:
- 11 a. "New growth" means the taxable valuation of any property that was not taxable in
12 the prior year.
- 13 b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes
14 levied by the taxing district.
- 15 c. "Taxing district" means a city, county, school district, or city park district but does
16 not include any such taxing district that levied a property tax levy of less than one
17 hundred thousand dollars for the prior year and sets a budget for the current year
18 calling for a property tax levy of less than one hundred thousand dollars.
- 19 d. "Zero increase number of mills" means the number of mills against the taxing
20 district's current year taxable valuation, excluding consideration of new growth,
21 which will provide the same amount of property tax revenue as the property tax
22 levy in the prior year.