Sixty-fourth Legislative Assembly of North Dakota

HOUSE BILL NO. 1056

Introduced by

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Legislative Management

(Taxation Committee)

1 A BILL for an Act to create and enact section 18-10-07.1 of the North Dakota Century Code,

- 2 relating to mail ballot elections for rural fire protection district increased levy approval; to amend
- 3 and reenact section 18-10-07 of the North Dakota Century Code, relating to rural fire protection
- 4 district increased levy approval; to repeal section 57-15-26.3 of the North Dakota Century Code,
- 5 relating to the levy limit for rural fire protection districts; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- SECTION 1. AMENDMENT. Section 18-10-07 of the North Dakota Century Code is
 amended and reenacted as follows:
 - 18-10-07. Fire protection policy to be determined Tax levy.

The board of directors shall determine a general fire protection policy for the district and shall annually estimate the probable expense for carrying out the contemplated program. The annual estimate of probable expense may include an amount determined by the board of directors to be necessary to be carried over to a future year for purchase of firefighting equipment, ambulances, or other emergency vehicles. The estimate must be certified by the president and secretary to the proper county auditor or county auditors, on or before June thirtieth of each year, who shall levy a tax upon the taxable property within the district for the maintenance of the fire protection district for the fiscal year as provided by law. The tax may not exceed the limitation in section 57-15-26.3a tax rate of five mills per dollar of the taxable valuation of property in the district except upon resolution adopted by the board of directors after receipt of a petition by a majority of the qualified electors residing within the district, the levy may be made in an amount not exceeding thirteen mills. After July 31, 2015, approval or reauthorization by petition of electors of increased levy authority under this section may not be effective for more than eight taxable years. No signature on the petition may be considered valid if made more than ninety days prior to receipt of the petition. Additional levy authority authority authorized

- by the board of directors after petition of electors before August 1, 2015, remains in effect under
- 2 the provisions of law at the time the levy was authorized for the time period authorized by the
- 3 electors but not exceeding five taxable years. Upon approval or reauthorization by a majority of
- 4 <u>electors of the district voting in a mail ballot election conducted as provided in section</u>
- 5 18-10-07.1, the tax may be increased to a tax rate not exceeding thirteen mills per dollar of the
- 6 <u>taxable valuation of property in the district for a period not exceeding five taxable years</u>. The tax
- 7 must be:

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- Collected as other taxes are collected in the county.
 - 2. Turned over to the secretary-treasurer of the rural fire protection district, who shall have a surety bond in the amount of at least five thousand dollars.
 - 3. Placed to the credit of the rural fire protection district so authorizing the same by its secretary-treasurer in a state or national bank, except amounts to be carried over to a future year for purchase of firefighting equipment, ambulances, or other emergency vehicles may be invested to earn the maximum return available.
 - 4. Paid out upon warrants drawn upon the fund by authority of the board of directors of the district, bearing the signature of the secretary-treasurer and the countersignature of the president of the rural fire protection district.
 - The amount of tax levy may not exceed the amount of funds required to defray the expenses of the district for a period of one year as embraced in the annual estimate of expense, including the amount of principal and interest upon the indebtedness of the district for the ensuing year and including any amount determined by the board of directors to be necessary to be carried over to a future year for purchase of firefighting equipment, ambulances, or other emergency vehicles.
 - SECTION 2. Section 18-10-07.1 of the North Dakota Century Code is created and enacted as follows:
 - 18-10-07.1. Mail ballot election for excess levy approval.
 - The board of directors of a fire protection district district may hold an election by mail ballot for consideration of elector approval of an excess levy under section 18-10-07. If the board of directors holds an election by mail ballot, the board must appoint an election board of five electors residing in the district to oversee the conduct and determine the result of the election.

 The members of the election board shall choose a chairman from their number.

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The secretary of the board of directors shall cause publication of a notice of the mail ballot
election in the newspaper or newspapers of general circulation where the district is located and
in the official newspaper of each county in which the district is located. The newspaper
publication must occur at least twenty-five days before and not more than thirty-five days before
a mail ballot election. The notice must specify the amount of the mill levy authority to be voted
upon, that the election is to be held by mail ballot, that no polling places will be open for the
election, and the name and address of the secretary of the board of directors to whom requests
may be made to receive a mail ballot.
At least fifteen days before a mail ballot election in a fire protection district, the secretary
shall prepare and have printed an official ballot. The ballot must be headed "Official Ballot" and
state the question "Do you approve an excess levy of mills for theFire
Protection District?" and provide boxes for the elector to mark a yes or no vote and a line
designated as being for the elector's signature.
On the fifteenth day before the election, the secretary of the board of directors shall mail an
official mail ballot with a return identification envelope and instructions sufficient to describe the
voting process to each elector known by the secretary to be residing in the district. The voting
instructions must contain a statement informing the elector that the elector must sign the mail-
ballot to make it valid and that the elector is entitled to complete the mail ballot in secrecy. The
secretary shall mail the ballot by first-class mail, addressed to the last-known address of the
elector and placed in an envelope that is prominently marked "Do Not Forward". The return
identification envelope must include an affidavit for the elector to certify that the ballot submitted
represents the elector's vote. An elector may obtain a replacement ballot if a mail ballot is
destroyed, spoiled, lost, or not received by the elector by signing a sworn statement that the
ballot was destroyed, spoiled, lost, or not received and delivering the statement to the secretary
of the district no later than four p.m. on the day before the election. An elector voting by mail-
ballot shall either deliver the mail ballot to the secretary of the district before five p.m. on the day
of the election or mail the ballot, which must be postmarked no later than the day before the
election.
Immediately after five p.m. on the day of the election, the election board publicly shall open
and canvass the ballots cast and shall declare the preliminary result of the canvass, pending
receipt of any ballots postmarked no later than the day before the election. A mail ballot may be

1	counted only if the ballot is returned in the return identification envelope and is signed by the
2	elector. The chairman of the election board shall wrap securely all lists, tally sheets, oaths and
3	affirmations, and other documents relating to the progress of the election and shall deliver the
4	same to the secretary of the board of directors of the district.
5	SECTION 2. REPEAL. Section 57-15-26.3 of the North Dakota Century Code is repealed.
6	SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after
7	December 31, 2014.