

# GOVERNMENTAL FINANCE

## CHAPTER 211

HOUSE BILL NO. 1146

(Committee on Education)

(At the request of the Department of Public Instruction)

### COUNTY AGRICULTURAL SCHOOLS

AN ACT to amend and reenact sections 21-03-02 and 57-15-06 of the North Dakota Century Code, relating to bonds and tax levies for county agriculture and training schools, and to repeal chapter 15-42 and sections 15-53.1-09 and 57-15-14.1 of the North Dakota Century Code, relating to county agricultural and training schools, classification of elementary school districts in counties in which county agriculture and training schools are located, and levies to support county agriculture and training schools.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF THE  
STATE OF NORTH DAKOTA:

SECTION 1. AMENDMENT.) Section 21-03-02 of the North Dakota Century Code is hereby amended and reenacted to read as follows:

21-03-02. PROVISIONS NOT APPLICABLE TO CERTAIN ISSUES.)  
This chapter is not applicable:

1. To issue of bonds, warrants, or other forms of public securities issued on account of public improvements and for the payment of which special assessments are or shall be levied upon and against property benefited thereby which do not constitute, at the time of their issuance, a general obligation or fixed liability of the municipality issuing the same, nor the portion of any such issue payable by general taxation on account of assumption of a portion of the cost of such improvement under section 40-24-10 or any similar law. Nothing in this subsection shall be construed to prevent the issuance of bonds by any city for the purposes specified in section 21-03-06, subsection 2, subdivision g;
2. To drainage bonds or irrigation bonds;
3. To refunding of seed and feed bonds under the provisions of sections 11-29-34 to 11-29-38, inclusive; or

4. To borrowing of money in anticipation of tax collections by means of certificates of indebtedness, as provided by chapter 21-02.

SECTION 2. AMENDMENT.) Section 57-15-06 of the North Dakota Century Code is hereby amended and reenacted to read as follows:

57-15-06. LIMITATIONS ON COUNTY TAX LEVIES.) County tax levies shall be limited as follows:

1. The board of county commissioners shall not levy any taxes for general or special county purposes which will exceed the amount produced by a levy of twenty mills on the dollar of the net taxable valuation of the county;
2. The board of county commissioners annually shall levy taxes sufficient to meet the obligations of the county for the maintenance of its patients in the charitable institutions of the state, but such taxes shall not exceed the amount produced by a levy rate of one and one-quarter mills on the dollar of net taxable valuation. Such levy shall be within the amount produced by the twenty-mill rate, and shall be a paramount charge, to the exclusion of all other budget items, upon the necessary part of the total tax levies; provided that any funds now on hand or hereinafter levied for the purpose of this subsection shall not, in the discretion of the board of county commissioners, be included in the budget of the county;
- \* 3. The twenty-mill limitation shall apply to all tax levies which the county is authorized to levy for general and special county purposes, including taxes levied for road and bridge purposes. Any unexpended balance in the county road fund at the end of the fiscal year may be transferred to a special road fund, except that such special fund shall never exceed the amount a ten-mill levy on the assessed valuation of the county would yield, and the balance in said fund shall not be considered in determining the budget or the amount that may be levied. Such mill limitation shall not apply:
  - a. To tax levies made for the purpose of paying the principal and interest on any obligations of the county evidenced by the issuance of bonds;
  - b. To tax levies made to pay the county tuition provided for by section 57-15-24;
  - c. To taxes levied for the purpose of combating gophers pursuant to section 4-16-02;

\*NOTE: Subsection 3 of section 57-15-06 was also amended by section 2 of House Bill No. 1530, chapter 223.

- d. To taxes levied pursuant to any statute which expressly provides that the taxes authorized to be levied therein shall not be subject to the twenty-mill limitations for general and special county purposes; or
- e. To taxes levied for the purpose of establishing and maintaining a library fund for public library services.

SECTION 3. REPEAL.) Chapter 15-42 and sections 15-53.1-09 and 57-15-14.1 of the North Dakota Century Code are hereby repealed.

Approved March 27, 1973

## CHAPTER 212

SENATE BILL NO. 2289  
(Kautzmann)

## BID PROPOSALS FOR PUBLIC DEPOSITS

AN ACT to amend and reenact section 21-04-14 of the North Dakota Century Code, relating to bid proposals for public deposits.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF THE  
STATE OF NORTH DAKOTA:

SECTION 1. AMENDMENT.) Section 21-04-14 of the North Dakota Century Code is hereby amended and reenacted to read as follows:

21-04-14. PROPOSALS FOR DEPOSIT.) A proposal for deposit shall be sealed and delivered to the clerk and shall have attached to it a statement showing the financial condition of the bank at that time and as disclosed in the several statements of financial condition made during the last preceding twelve months. The clerk shall lay the proposals before the board at the January meeting. Such proposals shall be opened by the clerk in the presence of the board and the board, thereupon, shall proceed to designate a depository of public funds under its control.

Approved March 6, 1973

## CHAPTER 213

SENATE BILL NO. 2038  
(Hoffner, Lips, Christensen)  
(From Legislative Council Study)

AUTHORIZATION TO SPEND  
REVENUE SHARING FUNDS

AN ACT to authorize North Dakota's local units of government to spend revenue sharing funds, and declaring an emergency.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF THE  
STATE OF NORTH DAKOTA:

SECTION 1. DECLARATION AND FINDING OF PUBLIC PURPOSE.) The legislative assembly of the state of North Dakota hereby declares and finds that it has been its purpose in preparing and adopting the provisions of this Act to enable local units of government to spend revenue sharing funds, although disbursement of such funds is not included in the current budget.

SECTION 2. EXPENDITURE OF REVENUE SHARING PAYMENTS BY LOCAL UNITS OF GOVERNMENT.) Notwithstanding sections 11-23-06, 11-23-09, 40-40-15, 40-40-16, 40-40-20, and any other sections which apply, local units of government shall be authorized to receive, expend, or appropriate, in accordance with regulations issued by the department of treasury, payments received under the Fiscal Assistance to State and Local Governments Act (federal-state revenue sharing), Public Law 92-512, 92nd Congress, H.R. 14370, for entitlement periods beginning January 1, 1972, and ending June 30, 1973. These revenue sharing payments shall be considered an appropriation in the final budget of the local unit of government, and upon the order of the governing body, may be disbursed in the same manner as other disbursements are made.

SECTION 3. EMERGENCY.) This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved January 24, 1973