

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  
3 effective 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~~ seven percent or more of the amount  
11 a taxing district intended to be levied, as of the October tenth deadline under  
12 section 57-15-31.1, not being levied and the mistake is brought to the attention of  
13 the county auditor or county treasurer of any county with land in the taxing district  
14 by February 1, ~~2004~~, 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 2004~~ 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 ~~2004 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

1            application of this section, plus any increase authorized by law or the taxing district  
2            may elect to apply subsection 5 to determine its general fund levy limitation.

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

7            5. A taxing district that used this section to determine its general fund levy for 2001 or  
8            2002 may use the amount it intended to levy in the 2000 tax year as its "base year"  
9            under section 57-15-01.1 or as its "prior school year" under section 57-15-14.

10           **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for  
11 taxable years beginning after December 31, 2002, and before December 31, 2008, and is  
12 thereafter ineffective.