

**Fifty-eighth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 7, 2003**

HOUSE BILL NO. 1058
(Representatives Eckre, Williams, Kretschmar)
(Senators Thane, Heitkamp, Cook)

AN ACT to amend and reenact section 57-15-63 of the North Dakota Century Code, relating to relevy by a taxing district of property taxes omitted by mistake; to provide an effective date; and to provide an expiration date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

1. Notwithstanding sections 57-15-01.1 and 57-15-14, if a mistake occurred in the ~~2000~~ 2001 tax year which would result in ~~ten~~ seven percent or more of the amount a taxing district intended to be levied, as of the October tenth deadline under section 57-15-31.1, not being levied and the mistake is brought to the attention of the county auditor or county treasurer of any county with land in the taxing district by February 1, ~~2004~~, 2002 the taxing district may include ~~half of~~ the amount which was mistakenly not levied in the taxing district's budget and general fund levy for ~~the 2004~~ a single tax year, ~~and the other half that was mistakenly not levied in the taxing district's budget and general fund for the 2002 tax year or spread among one or more tax years, in tax years 2004 through 2008.~~
2. If the resulting general fund levy for the ~~2004 or 2002~~ tax year is above one hundred eighty-five mills, the taxing district need not comply with chapter 57-16.
3. After the 2002 a tax year in which a taxing district's levy increase authority under this section is exhausted, the taxing district's general fund levy must revert to the general fund levy for the 1999 tax year as it would have been determined without application of this section, plus any increase authorized by law or the taxing district may elect to apply subsection 5 to determine its general fund levy limitation.
4. The 2001 and 2002 Before any taxable years year may not be used as a "base year" under section 57-15-01.1 and may not be considered or a "prior school year" under section 57-15-14, any amount included in that taxable year's levy under this section must be deducted.
5. A taxing district that used this section to determine its general fund levy for 2001 or 2002 may use the amount it intended to levy in the 2000 tax year as its "base year" under section 57-15-01.1 or as its "prior school year" under section 57-15-14.

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

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-eighth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1058.

House Vote: Yeas 83 Nays 7 Absent 4

Senate Vote: Yeas 44 Nays 0 Absent 3

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2003.

Approved at _____ M. on _____, 2003.

Governor

Filed in this office this _____ day of _____, 2003,

at _____ o'clock _____ M.

Secretary of State