

Fifty-eighth  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2371

Introduced by

Senators Freborg, Cook

Representative D. Johnson

1 A BILL for an Act to create and enact a new section to chapter 15.1-27 of the North Dakota  
2 Century Code, relating to a county equalization factor.

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

4 **SECTION 1.** A new section to chapter 15.1-27 of the North Dakota Century Code is  
5 created and enacted as follows:

6 **County equalization factor.**

- 7 1. On or before October 15 of each year, each county auditor shall:
- 8 a. Determine the product of twenty mills times the equalized taxable valuation of  
9 property in each school district that has its administrative headquarters in the  
10 county; and
- 11 b. Certify the amount arrived at under this subsection to the superintendent of  
12 public instruction.
- 13 2. The superintendent of public instruction shall divide the amount certified under  
14 subsection 1 by the total number of students in average daily membership in all the  
15 school districts having their administrative headquarters in the county.
- 16 3. For each school district having its administrative headquarters in the county, the  
17 superintendent of public instruction shall multiply the per student amount arrived at  
18 under subsection 2 by the number of students in average daily membership in that  
19 school district.
- 20 4. The superintendent of public instruction shall subtract the product arrived at under  
21 subsection 3 from any amount to which the school district is otherwise entitled  
22 under section 15.1-27-05.