

**HOUSE BILL NO. 1199**

Introduced by

Representatives Delzer, Bellew, Kempenich

1 A BILL for an Act to create and enact section 57-15-02.2 of the North Dakota Century Code,  
2 relating to referral of a city, county, or school district property tax levy; and to provide an  
3 effective date.

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

5 **SECTION 1.** Section 57-15-02.2 of the North Dakota Century Code is created and enacted  
6 as follows:

7 **57-15-02.2. Referral of city, county, or school district budget and levy resolution -**  
8 **Petition - Election - Refund to taxpayers.**

- 9 1. The governing body of a city, county, or school district shall adopt its final annual  
10 budget and levy as a resolution that is subject to referral as provided in this section.  
11 The governing body shall cause publication of notice of adoption of the final annual  
12 budget and levy resolution in the official newspaper of the city, county, or school  
13 district at least seven days before filing the resolution with the county auditor.
- 14 2. The governing body of the city, county, or school district shall cause the question of  
15 approval or rejection of the final annual budget and levy resolution to be placed on the  
16 ballot for consideration of the qualified electors of the city, county, or school district if,  
17 within thirty days after the final annual budget and levy resolution is filed with the  
18 county auditor, a petition to refer the final annual budget and levy signed by ten  
19 percent or more of the total number of qualified electors of the city, county, or school  
20 district who cast votes in the most recent election in the city, county, or school district  
21 is filed with the governing body of the city, county, or school district.
- 22 3. Within sixty days after a referral petition under this section is verified as containing a  
23 sufficient number of valid signatures, the governing body shall place on the ballot at a

1 regular or special election of the city, county, or school district the question of approval  
2 or rejection of the final annual budget and levy resolution filed with the city auditor.

3 4. If the election under subsection 3 is not held before the deadline for the county auditor  
4 to deliver the tax lists to the county treasurer under section 57-20-06, the county  
5 treasurer shall prepare and distribute tax statements to taxpayers of the city, county, or  
6 school district based on the final annual budget and levy resolution as implemented by  
7 the tax lists delivered by the county auditor. If the election under subsection 3 is  
8 completed before the deadline for the county auditor to deliver the tax lists to the  
9 county treasurer under section 57-20-06 and the result of the election is rejection by  
10 the electors of the final annual budget and levy resolution, the county auditor shall  
11 substitute a levy in the amount determined for the city, county, or school district as its  
12 maximum levy as calculated under section 57-15-01.1 and shall recalculate property  
13 tax lists affecting property within the city, county, or school district on that basis.

14 5. If the election under subsection 3 is not completed before the deadline for the county  
15 auditor to deliver the tax lists to the county treasurer under section 57-20-06 and the  
16 result of the election is rejection by the electors of the final annual budget and levy  
17 resolution, the county auditor shall substitute a levy in the amount determined for the  
18 city, county, or school district as its maximum levy as calculated under section  
19 57-15-01.1 and shall recalculate property tax lists affecting property within the city,  
20 county, or school district on that basis. The county auditor shall then determine the  
21 resulting property tax reduction for each affected taxpayer of the city, county, or school  
22 district and provide that information to the county treasurer. The county treasurer shall  
23 provide refunds in the amount of the reduction to each taxpayer who has paid the  
24 property taxes due according to the tax statement received and shall notify other  
25 taxpayers of the reduction in their tax obligation. The county treasurer shall require  
26 and arrange for a transfer of funds from property taxes received by an affected city,  
27 county, or school district in the amount of any refunds to taxpayers required by this  
28 subsection.

29 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
30 December 31, 2012.