

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~~park 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~~park district budget and levy resolution -**
8 **Petition - Election - Refund to taxpayers.**

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

- 1 3. Within sixty days after a referral petition under this section is verified as containing a
2 sufficient number of valid signatures, the governing body shall place on the ballot at a
3 regular or special election of the city, county, or schoolpark district the question of
4 approval or rejection of the final annual budget and levy resolution filed with the
5 citycounty auditor. The city, county, or park district responsible for placement on the
6 ballot of a referral measure under this section is responsible for arranging for,
7 conducting, and paying the cost of an election under this section but may agree to
8 hold the election in conjunction with elections of other political subdivisions under a
9 cost-sharing agreement.
- 10 4. If the election under subsection 3 is not held before the deadline for the county auditor
11 to deliver the tax lists to the county treasurer under section 57-20-06, the county
12 treasurer shall prepare and distribute tax statements to taxpayers of the city, county, or
13 schoolpark district based on the final annual budget and levy resolution as
14 implemented by the tax lists delivered by the county auditor. If the election under
15 subsection 3 is completed before the deadline for the county auditor to deliver the tax
16 lists to the county treasurer under section 57-20-06 and the result of the election is
17 rejection by the electors of the final annual budget and levy resolution, the county
18 auditor shall substitute a levy in the amount determined for the city, county, or
19 schoolpark district as its maximum levy as calculated under section 57-15-01.1 and
20 shall recalculate property tax lists affecting property within the city, county, or
21 schoolpark district on that basis.
- 22 5. If the election under subsection 3 is not completed before the deadline for the county
23 auditor to deliver the tax lists to the county treasurer under section 57-20-06 and the
24 result of the election is rejection by the electors of the final annual budget and levy
25 resolution, the county auditor shall substitute a levy in the amount determined for the
26 city, county, or schoolpark district as its maximum levy as calculated for the next
27 taxable year is the amount in dollars determined as the maximum levy allowable as
28 calculated under section 57-15-01.1 and shall recalculate property tax lists affecting
29 property within the city, county, or school district but the taxable year for which the
30 voters rejected the final annual budget and levy resolution must be excluded from
31 consideration in determining the maximum levy allowable under section 57-15-01.1.

1 ~~The county auditor shall then determine the resulting property tax reduction for each~~
2 ~~affected taxpayer of the city, county, or school district and provide that information to~~
3 ~~the county treasurer. The county treasurer shall provide refunds in the amount of the~~
4 ~~reduction to each taxpayer who has paid the property taxes due according to the tax~~
5 ~~statement received and shall notify other taxpayers of the reduction in their tax~~
6 ~~obligation. The county treasurer shall require and arrange for a transfer of funds from~~
7 ~~property taxes received by an affected city, county, or school district in the amount of~~
8 ~~any refunds to taxpayers required by this subsection.~~

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