

Introduced by

Senators Cook, Bekkedahl, Laffen

Representatives Owens, Rohr, Schreiber-Beck

1 A BILL for an Act to amend and reenact section 57-15-06.6, subsection 8 of section 57-15-10,  
2 and section 57-15-38 of the North Dakota Century Code, relating to capital project levies; and to  
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-15-06.6 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-15-06.6. County capital projects levy.**

8 The board of county commissioners of each county may levy an annual tax not exceeding  
9 ten mills plus any voter-approved additional levy as provided in subsection 8 of section  
10 57-15-06.7 for the purpose of the following capital projects:

- 11 1. Constructing and equipping and maintaining structural and mechanical components of  
12 regional or county corrections centers or for the purpose of contracting for corrections  
13 center space capacity from another public or private entity.
- 14 2. Acquiring real estate as a site for public parks and construction and equipping and  
15 maintaining structural and mechanical components of recreational facilities under  
16 section 11-28-06.
- 17 3. Acquiring real estate as a site for county buildings and operations and constructing  
18 and equipping and maintaining structural and mechanical components of county  
19 buildings and property.
- 20 4. Acquiring real estate as a site for county fair buildings and operations and constructing  
21 and equipping and maintaining structural and mechanical components of county fair  
22 buildings and property as provided in section 4-02-26.

1       5. Acquiring and developing real estate, capital improvements, buildings, pavement,  
2       equipment, and debt service associated with financing for county supported airports or  
3       airport authorities.

4       6. Expenditures for the cost of leasing as an alternative means of financing for any of the  
5       purposes for which expenditures are authorized under subsections 1 through 45.

6       Any voter-approved levy for the purposes specified in this section approved by the electors  
7       before January 1, 2015, remains effective through 2024 or the period of time for which it was  
8       approved by the electors, whichever is less, under the provisions of law in effect at the time it  
9       was approved. After January 1, 2015, approval or re-authorization by electors of increased levy  
10      authority under this section may not be effective for more than ten taxable years.

11      **SECTION 2. AMENDMENT.** Subsection 8 of section 57-15-10 of the North Dakota Century  
12      Code is amended and reenacted as follows:

13      8. Taxes levied for a capital improvements fund ~~approved by a majority~~ approved by a majority sixty percent or  
14      more of the electors of the city in accordance with section 57-15-38 may be levied in  
15      an amount not exceeding ten mills. Taxes levied for a capital improvements fund  
16      approved by ~~sixty percent or more~~ sixty percent or more a majority of the electors of the city in accordance  
17      with section 57-15-38 may be levied in an amount not exceeding an additional ten  
18      mills.

19      **SECTION 3. AMENDMENT.** Section 57-15-38 of the North Dakota Century Code is  
20      amended and reenacted as follows:

21      **57-15-38. City capital improvements fund levy.**

22      The governing body of any city may levy a tax for a capital improvements fund not  
23      exceeding ten mills under section 57-15-10, ~~when authorized to do so by a majority~~ sixty  
24      percent or more of the electors voting upon the question at a primary or general election.

25      When authorized by ~~sixty percent or more~~ sixty percent or more a majority of the qualified electors voting upon the  
26      question at a regular or special election in the city, the governing body of the city may levy and  
27      collect an additional tax of ten mills for capital improvements fund purposes under section  
28      57-15-10.

29      Any excess levy for capital improvements under this section approved by the electors of a  
30      city before July 1, 2015, remains effective for ten taxable years or the period of time for which it  
31      was approved by the electors, whichever is less, after it was approved, under the provisions of

1 law in effect at the time it was approved. After June 30, 2015, approval or re-authorization by  
2 electors of increased levy authority under this section may not be effective for more than ten  
3 taxable years.

4 The capital improvements fund must be used for paying all or part of the construction of  
5 waterworks systems, sewage systems, public buildings, or any other public improvements;  
6 acquiring real estate as a site for public buildings, maintaining structural and mechanical  
7 components of public buildings, and furnishing of public buildings; a city's participating share in  
8 urban renewal programs; capital improvements and equipment acquisition and maintaining  
9 structural and mechanical components for fire department stations; ~~and~~ capital improvements  
10 and equipment acquisition and maintaining structural and mechanical components for stations  
11 for police protection services and correctional facilities; and acquiring and developing real  
12 estate, capital improvements, buildings, pavement, equipment, and supporting debt service  
13 associated with financing for city supported airports or airport authorities. The governing body of  
14 any city, when submitting to the electors of the city the question of authorizing the tax levy, shall  
15 specify the purposes for which the capital improvements fund is to be used. The governing body  
16 of the city may create the capital improvements fund which may be accumulated in an amount  
17 not in excess of twenty percent of the current annual appropriation for all other purposes  
18 combined, exclusive of the appropriations to pay interest and principal of the bonded debt, and  
19 not in excess of the limitations prescribed by law.

20 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
21 December 31, 2016.