

Sixty-sixth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2041**

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to create and enact a new subsection to section 21-03-07 of the North Dakota  
2 Century Code, relating to the issuance of bonds by the governing body of a park district without  
3 voter approval; and to ~~repeal subsection 6 of section 21-03-06 of the North Dakota Century~~  
4 ~~Code, relating to the issuance of bonds by the governing body of a park district~~ amend and  
5 reenact subsection 4 of section 40-49-12 of the North Dakota Century Code, relating to special  
6 assessments imposed by a park district.

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

8 **SECTION 1.** A new subsection to section 21-03-07 of the North Dakota Century Code is  
9 created and enacted as follows:

10 The governing body of any park district that constitutes a distinct municipality may  
11 issue general obligation bonds of the park district for the purpose of providing funds to  
12 acquire, lay out, and improve for maintenance of parks, parkways, boulevards, and  
13 pleasure drives, and to acquire land for these purposes, but the indebtedness may not  
14 at any time exceed one percent of the assessed valuation of the taxable property in  
15 the park district. The initial resolution authorizing the issuance of general obligation  
16 bonds under this subsection must be published in the official newspaper of the park  
17 district, and any owner of taxable property within the park district may, within sixty  
18 days after publication, file with the clerk of the park district a protest against the  
19 adoption of the resolution. Protests must be in writing and must describe the property  
20 that is the subject of the protest. If the governing body finds the protests have been  
21 signed by the owners of taxable property having an assessed valuation equal to five  
22 percent or more of the assessed valuation of all taxable property within the park  
23 district, as last finally equalized, all further proceedings under the initial resolution are  
24 barred. For purposes of this subsection, "maintenance" means improvements to

1 property which maintain the useful life of the property, the restoration of property to its  
2 previous condition, or incidental repairs or improvements to property.

3 **SECTION 2. AMENDMENT.** Subsection 4 of section 40-49-12 of the North Dakota Century  
4 Code is amended and reenacted as follows:

- 5 4. Levy special assessments on all property especially benefited by the purchase,  
6 opening, establishment, and improvement of such parks or boulevards and of ways or  
7 streets about the same. For purposes of this section, an especially benefited property  
8 is a property that will receive a benefit from the improvement that is to be paid by  
9 special assessment which is different from the general benefit that will be conferred on  
10 properties located outside of the special assessment improvement district.

11 ~~— **SECTION 2. REPEAL.** Subsection 6 of section 21-03-06 of the North Dakota Century Code~~  
12 ~~is repealed.~~