

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1572

Introduced by

Representatives Hagert, Dockter, Grueneich, Headland, J. Olson

Senators Meyer, Patten, Thomas

1 A BILL for an Act to create and enact a new section to chapter 54-11 and a new section to
2 chapter 57-01, relating to state reimbursement of repealed levy authority and a uniform taxing
3 district financial and property tax data reporting system; to amend and reenact sections
4 4.1-47-14, 11-38-01, 11-11-53, and 11-11.1-04, subsections 6 and 11 of section 21-03-07,
5 subsection 1 of section 40-38-02, sections 57-15-02.2 and 57-15-06.4, subsection 1 of section
6 57-15-06.6, sections 57-15-06.7, 57-15-28, and 57-15-50, subsection 1 of section 57-15-56,
7 sections 57-20-04 and 57-20-07.1, subsection 9 of section 61-24-08, and section 61-24-09 of
8 the North Dakota Century Code, relating to removal of county extension service and Garrison
9 Diversion Conservancy District levy authority, park district bonding authority without a vote,
10 estimated taxing district budget and budget hearing notices, reporting of legislative tax relief
11 information, and delivery and contents of the real estate tax statement; to repeal section
12 57-15-26.8 of the North Dakota Century Code, relating to Garrison Diversion Conservancy
13 District levy authority; to provide for a legislative management study; to provide for a legislative
14 management report; to provide an appropriation; and to provide an effective date.

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

16 **SECTION 1. AMENDMENT.** Section 4.1-47-14 of the North Dakota Century Code is
17 amended and reenacted as follows:

1 **4.1-47-14. County noxious weed control program - Payment of expenses - Financial**
2 **report - Tax levy authorization.**

- 3 1. The board of county commissioners may pay the expenses of a county noxious weed
4 control program authorized under this chapter from the county general fund, the
5 noxious weed control fund, or both. In addition to the other program expenditures
6 authorized in this chapter, the board of county commissioners may expend funds from
7 the levy authorized under subsection 4410 of section 57-15-06.7 to control noxious
8 weeds or undesirable vegetation along county or township roads in the county.
- 9 2. a. The county weed board may annually request from the board of county
10 commissioners the levy of a tax, not to exceed the levy limitation in
11 subsection 4410 of section 57-15-06.7, but any tax levied under this section does
12 not apply to property that lies within the boundaries of a city having a noxious
13 weed control program under this chapter. In the year for which the levy is sought,
14 a county weed board seeking approval of a property tax levy under this chapter
15 must file with the county auditor, at a time and in a format prescribed by the
16 county auditor, a financial report for the preceding calendar year showing the
17 ending balances of each fund held by the county weed board during that year.
- 18 b. The board of county commissioners may levy the taxes authorized by this
19 subsection and shall place those moneys in a separate fund designated as the
20 weed control fund, which may be used to pay the expenses authorized under this
21 section.
- 22 3. For purposes of this section, the expenses of a county noxious weed control program
23 include compensation for and the reimbursement of expenses incurred by the county
24 weed board, the county weed control officer and other employees of the board, and
25 expenses incurred as authorized by this chapter.

26 **SECTION 2. AMENDMENT.** Section 11-38-01 of the North Dakota Century Code is
27 amended and reenacted as follows:

28 **11-38-01. County extension agent - ~~Petition to authorize or discontinue levy~~ - Election**
29 **~~-Levy limitations~~Use of funds.**

- 30 1. ~~Upon the filing with the county auditor at least sixty-four days before the date of a~~
31 ~~general election of a petition to authorize or discontinue a tax levy for extension work,~~

1 containing the names of twenty percent of the qualified electors of the county as determined by
2 the votes cast for governor in the county in the most recent gubernatorial election, the board of
3 county commissioners shall submit to the qualified electors at the next general election the
4 question of authorizing or discontinuing a tax levy for extension work. Upon approval by a
5 majority of qualified electors of the county voting on the question of authorizing a tax levy for
6 extension work, the board of county commissioners may levy a tax of up to two mills as
7 provided in subsection 2 of section 57-15-06.7. Upon approval by a majority of qualified electors
8 of the county voting on the question of discontinuing a tax levy for extension work, ~~the~~The board
9 of county commissioners shall terminate any levy or additional levy previously authorized under
10 this chapter and may terminate county expenditures for extension work.

11 2. The board of county commissioners may submit to the electors at a primary or general
12 election the question of approval of voter-approved additional levy authority for
13 extension work for a period not exceeding ten years and if approved by a majority of
14 the electors voting on the question, the board of county commissioners may levy an
15 additional tax not exceeding the limitation in subsection 2 of section 57-15-06.7.
16 ~~Voter-approved additional levy authority authorized by electors of a county before~~
17 ~~January 1, 2015, remains in effect through taxable year 2024 or for the time period~~
18 ~~authorized by the electors, whichever expires first. After January 1, 2015, approval or~~
19 ~~reauthorization by electors of voter-approved additional levy authority under this~~
20 ~~section may not be effective for more than ten taxable years.~~

21 3. The board of county commissioners may appropriate funds out of the county general
22 fund to cover any unanticipated deficiency in funding for extension work. All funds
23 raised by levies under this chapter received under section 7 of this Act must be
24 appropriated by the board of county commissioners for the purposes set forth in this
25 chapter.

26 **SECTION 3. AMENDMENT.** Section 11-11-53 of the North Dakota Century Code is
27 amended and reenacted as follows:

28 **11-11-53. Appropriation for historical works - Authorization of tax levy - Approval of**
29 **state historical society and attorney general.**

30 1. The board of county commissioners of any county may appropriate out of the general
31 fund of the county a sum, not exceeding five thousand dollars annually, to be paid to

1 the historical society of the county and used for the promotion of historical work within
2 the borders of the county, including the collection, preservation, and publication of
3 historical material, and to disseminate historical information of the county, and in
4 general to defray the expense of carrying on historical work in the county.

- 5 2. The board of county commissioners may levy a tax, not exceeding the limitation in
6 subsection 32 of section 57-15-06.7, for the promotion of historical works within the
7 borders of the county and in general, defray the expense of carrying on historical work
8 in the county, including the maintenance of any historical room or building, and
9 furthering the work of the historical society of the county. The levy is in addition to any
10 moneys appropriated from the general fund of the county for historical work as
11 provided in subsection 1.

12 The board of county commissioners may, by resolution, submit the question of a
13 voter-approved tax levy to the qualified electors of the county at the next countywide
14 general, primary, or special election. If sixty percent of the qualified electors voting on
15 the question approve, a tax may be levied not exceeding the limitation in subsection
16 32 of section 57-15-06.7, which tax may be expended as provided in this section.
17 Voter-approved levy authority under this section authorized by electors of a county
18 before January 1, 2015, remains in effect through taxable year 2024 or for the time
19 period authorized by the electors, whichever expires first. After January 1, 2015,
20 approval or reauthorization by electors of voter-approved levy authority under this
21 section may not be effective for more than ten taxable years.

- 22 3. The appropriation and levy authorized by this section may not be used to defray any
23 expenses of a county historical society until it is incorporated under the laws of this
24 state as a nonprofit corporation, is affiliated with and has its articles of incorporation
25 and bylaws approved by the state historical society and the attorney general, and has
26 contracted with the board of county commissioners in regard to the manner in which
27 the funds received will be expended and the services to be provided. Historical
28 societies that qualified for county funds under subsection 1 before July 1, 1965, are
29 not required to have articles of incorporation and bylaws approved by the attorney
30 general to receive funds under subsection 1.

1 **SECTION 4. AMENDMENT.** Section 11-11.1-04 of the North Dakota Century Code is
2 amended and reenacted as follows:

3 **11-11.1-04. Tax levy for job development authorities - Financial report.**

4 The board of county commissioners of a county which has a job development authority or
5 joint job development authority shall establish a job development authority fund and may levy a
6 tax not exceeding the limitations in subsection 4413 of section 57-15-06.7. In the year for which
7 the levy is sought, a job development authority or joint job development authority seeking
8 approval of a property tax levy under this chapter must file with the county auditor, at a time and
9 in a format prescribed by the county auditor, a financial report for the preceding calendar year
10 showing the ending balances of each fund held by the job development authority or joint job
11 development authority during that year. The county treasurer shall keep the job development
12 authority fund separate from other money of the county. The county treasurer shall transmit all
13 funds received pursuant to this section within thirty days to the board of directors of the
14 authority. The funds when paid to the authority must be deposited in a special account, or
15 special accounts if the authority chooses to maintain a separate account for promotion of
16 tourism, in which other revenues of the authority are deposited. Moneys received by the job
17 development authority from any other source must also be deposited in the special accounts.
18 The moneys in the special accounts may be expended by the authority as provided in sections
19 11-11.1-02 and 11-11.1-03.

20 **SECTION 5. AMENDMENT.** Subsections 6 and 11 of section 21-03-07 of the North Dakota
21 Century Code is amended and reenacted as follows:

22 6. The governing body of any county may also by resolution adopted by a two-thirds vote
23 dedicate the tax levies authorized by section 57-15-06.6 and subsection 54 of section
24 57-15-06.7 and may authorize and issue general obligation bonds to be paid by the
25 dedicated levy for the purposes identified under section 57-15-06.6 and subsection 54
26 of section 57-15-06.7; provided, that the initial resolution authorizing the tax levy
27 dedication and general obligation bonds must be published in the official newspaper,
28 and any owner of taxable property within the county may, within sixty days after
29 publication, file with the county auditor a protest against the adoption of the resolution.
30 Protests must be in writing and must describe the property which is the subject of the
31 protest. If the governing body finds such protests to have been signed by the owners

1 of taxable property having an assessed valuation equal to five percent or more of the
2 assessed valuation of all taxable property within the county, as last finally equalized,
3 all further proceedings under the initial resolution are barred.

4 11. The governing body of any park district that constitutes a distinct municipality may
5 issue general obligation bonds of the park district in an amount no greater than one
6 percent of the assessed valuation of the taxable property in the park district up to a
7 maximum of one million dollars for the purpose of providing funds to acquire, lay out,
8 and improve parks, parkways, boulevards, and pleasure drives, and to acquire land for
9 these purposes, ~~but the~~ The indebtedness may not at any time exceed one percent of
10 the assessed valuation of the taxable property in the park district. The initial resolution
11 authorizing the issuance of general obligation bonds under this subsection must be
12 published in the official newspaper of the park district, and any owner of taxable
13 property within the park district may, within sixty days after publication, file with the
14 clerk of the park district a protest against the adoption of the resolution. Protests must
15 be in writing and must describe the property that is the subject of the protest. If the
16 governing body finds the protests have been signed by the owners of taxable property
17 having an assessed valuation equal to five percent or more of the assessed valuation
18 of all taxable property within the park district, as last finally equalized, all further
19 proceedings under the initial resolution are barred.

20 **SECTION 6. AMENDMENT.** Subsection 1 of section 40-38-02 of the North Dakota Century
21 Code is amended and reenacted as follows:

22 1. For the purpose of establishing and maintaining public library service, the governing
23 body of a municipality or county authorizing the same shall establish a library fund.
24 The library fund shall consist of annually levying and causing to be collected as other
25 taxes are collected a municipal or county tax not exceeding the limitations in
26 subsection ~~65~~ of section 57-15-06.7 and subsection 4 of section 57-15-10 and any
27 other moneys received for library purposes from federal, state, county, municipal, or
28 private sources. In the year for which the levy is sought, a library board seeking
29 approval of a property tax levy under this chapter must file with the auditor of each
30 participating municipality or county, at a time and in a format prescribed by the

1 auditors, a financial report for the preceding calendar year showing the ending
2 balances of each fund held for the library board during that year.

3 **SECTION 7.** A new section to chapter 54-11 of the North Dakota Century Code is created
4 and enacted as follows:

5 **State reimbursement of repealed levy authority.**

6 1. Within the limits of legislative appropriations, the state treasurer shall distribute state
7 reimbursements to counties in January of each year for the following repealed tax levy
8 authority based on an amount equal to the tax levied in taxable year 2024 for:

9 a. The Garrison Diversion Conservancy District levy under section 57-15-26.8,
10 subsection 9 of section 61-24-08, and section 61-24-09, as the provisions existed
11 on December 31, 2024.

12 b. The county extension service levy under sections 11-38-01 and 57-15-06.7, as
13 the provisions existed on December 31, 2024.

14 2. Upon receipt of the distribution, the county treasurer shall apportion the state
15 reimbursement using the same basis as the property taxes were levied in taxable year
16 2024.

17 **SECTION 8.** A new section to chapter 57-01 of the North Dakota Century Code is created
18 and enacted as follows:

19 **Uniform taxing district financial and property tax data reporting system - Report.**

20 1. By January 1, 2026, the tax commissioner shall develop and implement a uniform
21 reporting system for taxing district financial and property tax related data to provide a
22 logical, consistent, and organized framework to record and report the data. At
23 minimum, the tax commissioner shall include the following categories of taxing district
24 data as part of the uniform reporting system:

25 a. Annual budget information, including revenues and expenditures;

26 b. Fund balances; and

27 c. Property tax levy calculation information, including information regarding:

28 (1) The taxable status and property valuation of property situated in the taxing
29 district; and

30 (2) The total dollar amount and number of mills levied, separated by levy
31 authority.

- 1 2. The tax commissioner shall request the data in subsection 1 from each taxing district
2 and specify the form and manner in which the data must be submitted. The tax
3 commissioner may require a taxing district to report any other information deemed
4 necessary by the tax commissioner to effectuate this section.
- 5 3. The taxing districts shall timely respond to the tax commissioner's request under
6 subsection 2 and provide the requested data without delay.
- 7 4. By July first of each year beginning in 2026, the tax commissioner shall submit to the
8 legislative management a written report, which must include:
 - 9 a. An overview of the uniform taxing district financial and property tax data reporting
10 system developed and implemented under this section, including information
11 regarding the form and manner in which the data is required to be submitted to
12 the tax commissioner; and
 - 13 b. A summary of the taxing district financial and property tax related data submitted
14 by the taxing districts to the tax commissioner under this section for the
15 preceding taxable year.

16 **SECTION 9. AMENDMENT.** Section 57-15-02.2 of the North Dakota Century Code is
17 amended and reenacted as follows:

18 **57-15-02.2. ~~Estimated property tax and~~taxing district budget and budget hearing**
19 **notice.**

- 20 1. On or before August tenth of each year, the governing body of a taxing district shall
21 provide to the county auditor in each county in which the taxing district has taxable
22 property a preliminary budget statement and the date, time, and location of the taxing
23 district's public hearing on its property tax levy, which may be no earlier than
24 September seventh. A taxing district that fails to provide the information required under
25 this subsection on or before August tenth may not impose a property tax levy in a
26 greater amount of dollars than was imposed by the taxing district in the prior year.
- 27 2. By August thirty-first of each year, the county treasurer shall provide ~~a written notice to~~
28 the owner of each parcel of taxable property ~~with a total~~located in the county ~~written~~
29 notice of the estimated property tax of at least one hundred dollartaxing district
30 budget increase or decrease for each of the taxing districts in which the property
31 owner's parcel of taxable property is located. The text of the notice must contain:

- 1 a. The date, time, and location of the public budget hearing for each of the taxing
2 districts in which the property owner's parcel is located, ~~which anticipate levying~~
3 ~~in excess of one hundred thousand dollars in the current year~~, and the location at
4 which the taxing district's budget is available for review;
- 5 b. The true and full value of the property based on the best information available;
- 6 c. A column showing the actual ~~property tax levy in dollars against the parcel by the~~
7 ~~taxing district that levied taxes against the parcel~~budget in the immediately
8 preceding taxable year for each taxing district in which the property owner's
9 parcel is located and a column showing the estimated ~~property tax levy in dollars~~
10 ~~against the parcel by the taxing district levying tax in~~ budget for the taxable year
11 for which the notice applies for each taxing district in which the property owner's
12 parcel is located based on the preliminary budget statements of all taxing
13 jurisdictions;
- 14 d. A column indicating the difference between the taxing district's total ~~levy~~budget
15 from the previous year and the taxing district's estimated ~~levy~~budget with the
16 word:
- 17 (1) "INCREASE" printed in boldface type if the proposed ~~tax levy~~budget is
18 larger in dollars than the ~~levy~~budget in dollars in the previous year; or
19 (2) "DECREASE" printed in boldface type if the proposed ~~budget~~ is less in
20 dollars than the budget in dollars in the previous year; and
- 21 ~~e. Information identifying the estimated property tax savings that will be provided~~
22 ~~pursuant to section 57-20-07.1 based on the best information available;~~
- 23 f. A statement that there will be an opportunity for citizens to present oral or written
24 comments regarding each taxing district's ~~property tax levy~~; and
- 25 ~~g. The actual amount of the special assessment installment payable against the~~
26 ~~parcel in the immediately preceding taxable year~~budget.
- 27 3. Delivery of written notice under this section must be by personal delivery to the
28 property owner, mail addressed to the property owner at the property owner's
29 last-known address, or ~~electronic mail~~email to the property owner directed with
30 verification of receipt to an ~~electronic mail~~email address at which the property owner
31 has consented to receive notice. If a parcel of taxable property is owned by more than

1 one owner, notice must be sent to only one owner of the property. Failure of an owner
2 to receive a notice under this section will not relieve the owner of property tax liability
3 or modify the qualifying date under section 57-20-09 for which an owner may receive a
4 discount for early payment of tax.

5 4. The tax commissioner shall prescribe suitable forms for written notices under this
6 section.

7 5. The direct cost of providing taxpayer notices under this section may be allocated in a
8 manner proportionate to the number of notices mailed on behalf of each taxing district
9 that ~~intends to levy in excess of one hundred thousand dollars in property taxes in the~~
10 current year.

11 **SECTION 10. AMENDMENT.** Section 57-15-06.4 of the North Dakota Century Code is
12 amended and reenacted as follows:

13 **57-15-06.4. Levy authorized for county veterans' service officer's salary, traveling,**
14 **and office expenses.**

15 The county commissioners of each county may levy annually a tax not exceeding the
16 limitation in subsection ~~76~~ of section 57-15-06.7 to provide a fund for the payment of the salary,
17 traveling, and office expenses of the county veterans' service officer authorized to be appointed
18 by section 37-14-18.

19 **SECTION 11. AMENDMENT.** Subsection 1 of section 57-15-06.6 of the North Dakota
20 Century Code is amended and reenacted as follows:

21 1. The board of county commissioners of each county may levy an annual tax not
22 exceeding ten mills plus any voter-approved additional levy as provided in
23 subsection ~~87~~ of section 57-15-06.7 for the purpose of the following capital projects:
24 a. Constructing, equipping, and maintaining structural and mechanical components
25 of regional or county corrections centers or for the purpose of contracting for
26 corrections center space capacity from another public or private entity.
27 b. Acquiring real estate as a site for public parks and construction, equipping, and
28 maintaining structural and mechanical components of recreational facilities under
29 section 11-28-06.

- 1 c. Acquiring real estate as a site for county buildings and operations and
- 2 constructing, equipping, and maintaining structural and mechanical components
- 3 of county buildings and property.
- 4 d. Acquiring real estate as a site for county fair buildings and operations and
- 5 constructing, equipping, and maintaining structural and mechanical components
- 6 of county fair buildings and property as provided in section 4-02-26.
- 7 e. Acquiring and developing real estate, capital improvements, buildings, pavement,
- 8 equipment, and debt service associated with financing for county supported
- 9 airports or airport authorities.
- 10 f. Expenditures for the cost of leasing as an alternative means of financing for any
- 11 of the purposes for which expenditures are authorized under subdivisions a
- 12 through e.
- 13 g. Improvement of the county road system, including the acquisition of land;
- 14 construction of new paved and unpaved roads, bridges, or public places;
- 15 replacement of existing paved and unpaved roads, bridges, or public places; and
- 16 maintenance and repair of existing paved and unpaved roads, bridges, or public
- 17 places.

18 **SECTION 12. AMENDMENT.** Section 57-15-06.7 of the North Dakota Century Code is
19 amended and reenacted as follows:

20 **57-15-06.7. Additional levies - Exceptions to tax levy limitations in counties.**

21 The tax levy limitations specified in section 57-15-06 do not apply to the following mill
22 levies, which are expressed in mills per dollar of taxable valuation of property in the county:

- 23 1. A county supporting an airport or airport authority may levy a tax not exceeding four
- 24 mills in accordance with section 2-06-15.
- 25 2. ~~A county levying a tax for extension work as provided in section 11-38-01 may levy a~~
- 26 ~~tax not exceeding two mills and if a majority of the electors of the county have~~
- 27 ~~approved additional levy authority under section 11-38-01, the county may levy a~~
- 28 ~~voter approved tax not exceeding an additional tax of two mills.~~
- 29 3. A county levying a tax for historical works in accordance with section 11-11-53 may
- 30 levy a tax not exceeding one-quarter of one mill, except that if sixty percent of the
- 31 qualified electors voting on the question of a levy limit increase as provided in section

1 11-11-53 shall approve, the tax levy limitation may be increased to not exceeding
2 three-quarters of one mill.

3 4.3. A county levying a tax for a county or community hospital association as provided in
4 section 23-18-01 may levy a tax for not more than five years not exceeding eight mills
5 in any one year or, in the alternative, for not more than ten years at a mill rate not
6 exceeding five mills.

7 5.4. A county levying a tax for county roads and bridges as provided in section 24-05-01
8 may levy a tax at a tax rate not exceeding ten mills. When authorized by a majority of
9 the qualified electors voting upon the question at a primary or general election in the
10 county, the county commissioners may levy and collect an additional tax for road and
11 bridge purposes as provided in section 24-05-01, not exceeding a combined additional
12 tax rate of twenty mills.

13 6.5. A county levying a tax to establish and maintain a public library service as provided in
14 section 40-38-02 may levy a tax not exceeding four mills.

15 7.6. A county levying a tax for a county veterans' service officer's salary, traveling, and
16 office expenses in accordance with section 57-15-06.4 may levy a tax not exceeding
17 two mills.

18 8.7. A county levying a tax for capital projects under section 57-15-06.6 may levy a tax not
19 exceeding ten mills. When authorized by a majority of the qualified electors voting
20 upon the question of a specific capital project or projects at a primary or general
21 election in the county, the county commissioners may levy and collect an additional
22 voter-approved tax for capital projects under section 57-15-06.6 not exceeding a tax
23 rate of ten mills per dollar of the taxable valuation of property in the county. After
24 January 1, 2015, approval or reauthorization by electors of increased levy authority
25 under this subsection may not be effective for more than ten taxable years. Any
26 voter-approved levy in excess of ten mills for the purposes specified in section
27 57-15-06.6 approved by the electors before January 1, 2015, remains effective
28 through 2024 or the period of time for which it was approved by the electors,
29 whichever is less, under the provisions of law in effect at the time it was approved.

30 9.8. A county levying a tax for emergency purposes as provided in section 57-15-28 may
31 levy a tax not exceeding two mills in a county with a population of thirty thousand or

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- 1 more, four mills in a county with a population under thirty thousand but more than five
2 thousand, or six mills in a county with a population of five thousand or fewer.
- 3 ~~10.9.~~ A county levying a tax for county emergency medical service according to section
4 57-15-50 may levy a tax not exceeding fifteen mills.
- 5 ~~11.10.~~ A county levying a tax for weed control as provided in section 4.1-47-14 may levy a tax
6 not exceeding four mills.
- 7 ~~12.11.~~ A county levying a tax for programs and activities for senior citizens according to
8 section 57-15-56 may levy a tax not exceeding two mills.
- 9 ~~13.12.~~ Tax levies made for paying the principal and interest on any obligations of the county
10 evidenced by the issuance of bonds.
- 11 ~~14.13.~~ A county levying a tax for a job development authority as provided in section
12 11-11.1-04 may levy a tax not exceeding four mills on the taxable valuation of property
13 within the county. However, if any city within the county is levying a tax for support of a
14 job development authority and the total of the county and city levies exceeds four
15 mills, the county tax levy within the city levying under subsection 12 of section
16 57-15-10 must be reduced so the total levy in the city does not exceed four mills.
- 17 ~~15.14.~~ A levy for an extraordinary expenditure under section 11-11-24 approved by the
18 electors of the county before January 1, 2015, may continue to be levied and collected
19 under provisions of law in effect when the levy was approved and for the term it was
20 approved by the electors. When the levy authority for an extraordinary expenditure
21 ends under this subsection, the fund must be closed out and any unobligated balance
22 in the fund must be transferred to the county general fund.
- 23 ~~16.15.~~ Levies dedicated under section 57-15-59 before January 1, 2015, for lease payments
24 may be continued to be levied and collected for the duration of the lease. When the
25 levy authority for lease payments ends under this subsection, the fund must be closed
26 out and any unobligated balance in the fund must be transferred to the county general
27 fund. A lease for county facilities effective after December 31, 2014, is subject to the
28 capital projects levy limitations of section 57-15-06.6.
- 29 Tax levy or mill levy limitations do not apply to any statute which expressly provides that taxes
30 authorized to be levied therein are not subject to mill levy limitations provided by law.

1 **SECTION 13. AMENDMENT.** Section 57-15-28 of the North Dakota Century Code is
2 amended and reenacted as follows:

3 **57-15-28. Emergency fund - County.**

4 The governing body of any county may levy a tax for emergency purposes not exceeding
5 the limitation in subsection ~~98~~ of section 57-15-06.7. The emergency fund may not be
6 considered in determining the budget or the amount to be levied for each fiscal year for normal
7 tax purposes but must be shown in the budget as an "emergency fund" and may not be
8 deducted from the budget as otherwise provided by law. Each county may create an emergency
9 fund, and all taxes levied for emergency purposes by any county, when collected, must be
10 deposited in the emergency fund, and must be used only for emergency purposes caused by
11 the destruction or impairment of any county property necessary for the conduct of the affairs of
12 the county or emergencies caused by nature. The emergency fund may not be used for the
13 purchase of road equipment. The emergency fund may not be used for any road construction or
14 maintenance, except for repair of roads damaged by nature within sixty days preceding the
15 determination to expend emergency funds; however, the emergency fund may be used to
16 match federal funds appropriated to mitigate damage to roads related to a federally declared
17 disaster that occurred more than sixty days preceding the determination. Any unexpended
18 balance remaining in the emergency fund at the end of any fiscal year must be kept in the fund.
19 When the amount of money in the emergency fund, plus the amount of money due the fund
20 from outstanding taxes, equals the amount produced by a levy of five mills on the taxable
21 valuation of property in a county with a population of thirty thousand or more, ten mills on the
22 taxable valuation of property in a county with a population of less than thirty thousand but more
23 than five thousand, or fifteen mills on the taxable valuation of property in a county with a
24 population of five thousand or fewer, the levy authorized by this section must be discontinued,
25 and no further levy may be made until required to replenish the emergency fund.

26 **SECTION 14. AMENDMENT.** Section 57-15-50 of the North Dakota Century Code is
27 amended and reenacted as follows:

28 **57-15-50. County emergency medical service levy.**

29 Upon petition of ten percent of the number of qualified electors of the county voting in the
30 last election for governor or upon its own motion, the board of county commissioners of each
31 county shall levy annually a tax not exceeding the limitation in subsection ~~409~~ of section

1 57-15-06.7, for the purpose of subsidizing county emergency medical services; provided, that
2 this tax must be approved by a majority of the qualified electors of the county voting on the
3 question at a regular or special countywide election. The county may budget, in addition to its
4 annual operating budget for subsidizing emergency medical service, no more than ten percent
5 of its annual operating budget as a depreciation expense to be set aside in a dedicated
6 emergency medical services sinking fund deposited with the treasurer for the replacement of
7 equipment and ambulances. The ten percent emergency medical services sinking fund must be
8 in addition to the annual operating budget for subsidization, but the total of the annual operating
9 budget and the annual ten percent emergency medical services sinking fund may not exceed
10 the approved mill levy. If the county contains a rural ambulance service district or rural fire
11 protection district that levies for and provides emergency medical service, the property within
12 that district is exempt from the county tax levy under this section upon notice from the governing
13 body of the district to the board of county commissioners of the existence of the district. After
14 December 31, 2025, if a political subdivision having ownership of the licensed ambulance
15 service or a political subdivision responsible for the emergency medical service program for the
16 service area exists, special taxes levied under this section and distributed pursuant to section
17 23-27-04.7 must be distributed to the political subdivision.

18 **SECTION 15. AMENDMENT.** Subsection 1 of section 57-15-56 of the North Dakota
19 Century Code is amended and reenacted as follows:

20 1. The board of county commissioners of any county is hereby authorized to levy a tax,
21 or if no levy is made by the board of county commissioners, the governing body of any
22 city in the county is authorized to levy a tax, in addition to all levies now authorized by
23 law, for the purpose of establishing or maintaining services and programs for senior
24 citizens including the maintenance of existing senior citizen centers which will provide
25 informational, health, welfare, counseling, and referral services for senior citizens, and
26 assisting such persons in providing volunteer community or civic services. If the tax
27 authorized by this section is levied by the board of county commissioners, any existing
28 levy under this section by a city in the county becomes void for subsequent taxable
29 years. The removal of the levy is not subject to the requirements of subsection 3. This
30 tax may not exceed the limitation in subsection 12 of section 57-15-06.7 or
31 subsection ~~4410~~ of section 57-15-10. The proceeds of the tax must be kept in a

1 separate fund and used exclusively for the public purposes provided for in this section.
2 This levy must be in addition to any moneys expended by the board of county
3 commissioners pursuant to section 11-11-58 or by the governing body of any city
4 pursuant to section 40-05-16.

5 **SECTION 16. AMENDMENT.** Section 57-20-04 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-20-04. Abstract of tax list and legislative tax relief information to be sent to tax**
8 **commissioner - Reports.**

- 9 1. The county auditor, on or before December thirty-first following the levy of the taxes,
10 shall prepare and transmit to the tax commissioner a complete abstract of the tax list
11 of the auditor's county.
- 12 2. a. In addition to the tax list required in subsection 1, the county auditor, on or before
13 December thirty-first following the levy of the taxes, shall prepare and transmit to
14 the tax commissioner a:
- 15 (1) A report providing each taxing district's property valuation and property tax
16 levy and any other information the tax commissioner deems necessary to
17 prepare the report required in subsection 3.
- 18 (2) A report providing information identifying the property tax savings provided
19 by the state of North Dakota which have been realized by taxpayers in the
20 county as legislative tax relief under chapter 50-34 for taxable years before
21 2019, chapter 50-35 for taxable years after 2018, and chapter 15.1-27. For
22 purposes of this subdivision:
- 23 (a) Property tax savings realized by taxpayers in the county as legislative
24 tax relief under chapter 15.1-27 is determined by multiplying the
25 taxable value for the taxable year for each parcel located in the county
26 by the lesser of one hundred twenty-five mills or the sum of:
- 27 [1] The number of mills of mill levy reduction grant under chapter
28 57-64 for the 2012 taxable year; and
- 29 [2] The 2012 taxable year mill rate of the school district excluding
30 sixty mills.

- 1 (b) Property tax savings realized by taxpayers in the county as legislative
2 tax relief under chapter 50-35 is determined by multiplying the taxable
3 value for the taxable year for each parcel located in the county by the
4 number of mills of relief determined by dividing the amount calculated
5 in subsection 1 of section 50-35-03 for a human service zone by the
6 taxable value of taxable property in the zone for the taxable year.
- 7 b. For taxing districts with property in more than one county, information required
8 under this subsection must be collected and transmitted by the county auditor of
9 the county in which the main office of that taxing district is located.
- 10 3. The tax commissioner shall compile information received from the county auditors in
11 subsection 2 and, prepare a statewide report of property tax increase and legislative
12 tax relief, and submit the report to the legislative management by April first of each
13 year. The report must include the:
- 14 a. The annual increase in property taxes levied by each taxing district of the state
15 after adjusting for property that was not taxable in the preceding year and
16 property that is no longer taxable which was taxable in the preceding year. ~~The~~
17 ~~report must be provided to the legislative management by April first of each year;~~
- 18 b. The total property tax savings provided by the state of North Dakota which have
19 been realized by taxpayers in each county; and
- 20 c. The statewide total property tax savings provided by the state of North Dakota
21 which have been realized by taxpayers.
- 22 4. The tax commissioner shall prescribe the form and manner of providing the reports
23 and certifications required under this section.
- 24 5. ~~On or before December 31, 2017, the county auditor shall provide a report to the tax~~
25 ~~commissioner providing the information identified in subsection 2 for the 2015 and~~
26 ~~2016 tax years.~~

27 **SECTION 17. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is
28 amended and reenacted as follows:

1 **57-20-07.1. County treasurer to ~~mail~~deliver real estate tax statement - Contents of**
2 **statement.**

- 3 1. On or before December twenty-sixth of each year, the county treasurer shall
4 ~~mail~~deliver a real estate tax statement to the owner of each parcel of real property
5 ~~at~~by mail addressed to the property owner at the property owner's last-known address
6 or by email to the property owner directed with verification of receipt to an email
7 address at which the property owner has consented to receive the real estate tax
8 statement. The form of the real estate tax statement to be used in every county must
9 be prescribed and approved for use by the tax commissioner. The statement must be
10 ~~displayed in color and~~ provided in a manner that allows the taxpayer to retain a printed
11 record, or electronic record if the taxpayer consents to receive the statement by email,
12 of the obligation for payment of taxes and special assessments as provided in the
13 statement. If a parcel of real property is owned by more than one individual, the county
14 treasurer shall send only one statement to one of the owners of that property.
15 Additional copies of the tax statement will be sent to the other owners upon their
16 request and the furnishing of their names and addresses or email addresses to the
17 county treasurer. ~~The~~After the information identifying the property owner and parcel,
18 the tax statement must contain information displayed in the following order:
- 19 a. ~~Include a~~Three columns showing, for the taxable year to which the tax statement
20 applies and the two immediately preceding taxable years, the dollar valuation of
21 the true and full value, taxable value, and net taxable value of the parcel as
22 defined by law ~~of the property~~ and the total mill levy applicable.
- 23 b. ~~Include, or be accompanied by a separate sheet, with three~~Information identifying
24 the property tax levy against the parcel by each taxing district followed by the
25 consolidated tax levied against the parcel. The information must be displayed in a
26 textual and graphical depiction of taxes levied against each parcel and listed in:
- 27 (1) Three columns showing, for the taxable year to which the tax statement
28 applies and the two immediately preceding taxable years, the property tax
29 levy in dollars against the parcel by ~~the county and school district and any~~
30 ~~city or township that levied taxes against the parcel~~each taxing district,
31 excluding any amounts levied as a result of voter-approved levy authority.

1 which must be separately stated for each taxing district with voter-approved
2 levy authority.

3 (2) A pie chart for the taxable year to which the statement applies, which shows
4 the percentage of the total tax levied against the parcel by each of the
5 taxing districts that levied taxes against the parcel, excluding any amounts
6 levied as a result of voter-approved levy authority, which must be combined
7 and represented as a single item in the pie chart.

8 (3) A separate color to represent each taxing district and the separately stated
9 voter-approved levy authority, which must correspond to the color used to
10 identify the tax levied against the parcel in the pie chart required under
11 paragraph 2.

12 c. ~~Provide information identifying the property tax savings provided by the state of~~
13 ~~North Dakota. The tax statement must include a line item that is entitled~~
14 ~~"legislative tax relief" and identifies the dollar amount of property tax savings~~
15 ~~realized by the taxpayer under chapter 50-34 for taxable years before 2019,~~
16 ~~chapter 50-35 for taxable years after 2018, and chapter 15.1-27.~~

17 (1) ~~For purposes of this subdivision, legislative tax relief under chapter 15.1-27~~
18 ~~is determined by multiplying the taxable value for the taxable year for each~~
19 ~~parcel shown on the tax statement by the number of mills of mill levy~~
20 ~~reduction grant under chapter 57-64 for the 2012 taxable year plus the~~
21 ~~number of mills determined by subtracting from the 2012 taxable year mill~~
22 ~~rate of the school district in which the parcel is located the lesser of:~~

23 (a) ~~Fifty mills; or~~

24 (b) ~~The 2012 taxable year mill rate of the school district minus sixty mills.~~

25 (2) ~~Legislative tax relief under chapter 50-35 is determined by multiplying the~~
26 ~~taxable value for the taxable year for each parcel shown on the tax~~
27 ~~statement by the number of mills of relief determined by dividing the amount~~
28 ~~calculated in subsection 1 of section 50-35-03 for a human service zone by~~
29 ~~the taxable value of taxable property in the zone for the taxable year. Three~~
30 ~~columns showing, for the taxable year to which the tax statement applies~~

1 and the two immediately preceding taxable years, the net effective tax rate
2 applied to the parcel.

3 d. The name and phone number of a contact person for each taxing district that
4 levied taxes against the parcel.

5 2. Failure of an owner to receive a statement will not relieve that owner of liability, nor
6 extend the discount privilege past the February fifteenth deadline.

7 **SECTION 18. AMENDMENT.** Subsection 9 of section 61-24-08 of the North Dakota
8 Century Code is amended and reenacted as follows:

9 9. ~~In 1961 and each year thereafter to levy a tax of not to exceed one mill annually on~~
10 each dollar of taxable valuation in the district forTo expend funds received under
11 section 7 of this Act for the payment of the expenses of the district, including, but not
12 limited to, per diem, mileage and other expenses of directors, technical, administrative,
13 clerical, operating and other expenses of the district office, and for the cumulation of a
14 continuing fund ~~through such levy~~ for the performance of obligations entered into with
15 the United States of America in connection with the construction, operation, and
16 maintenance of works of the said Garrison diversion unit of the Missouri River basin
17 project. ~~All moneys collected pursuant to such levy~~received under section 7 of this Act
18 shall be deposited in the Bank of North Dakota to the credit of the district and shall be
19 disbursed only as herein provided. The board may invest any funds on hand, not
20 needed for immediate disbursement or which are held in reserve for future payments,
21 in bonds of the United States, bonds and mortgages or other securities the payment of
22 which is guaranteed by the United States or an instrumentality or agency thereof, or
23 bonds or certificates of indebtedness of the state of North Dakota or any of its political
24 subdivisions. ~~The amount which may be levied in any one year for operating the~~
25 ~~district prior to authorization by Congress of the Garrison diversion project shall not~~
26 ~~exceed ten percent of the maximum permissible.~~

27 **SECTION 19. AMENDMENT.** Section 61-24-09 of the North Dakota Century Code is
28 amended and reenacted as follows:

1 **61-24-09. District budget –~~Determination of amount to be levied – Adoption of levy –~~**
2 **Limitation.**

3 In July of each year, the board of directors shall estimate and itemize all the expenses and
4 obligations of the district, including expenses of directors, expenses of operating the office, debt
5 service and retirement, and obligations and liabilities to the United States for which provision
6 must be made. The board of directors may include in such budget funds deemed necessary to
7 create reserve funds to meet future payments under district contracts. ~~Upon the completion and~~
8 ~~adoption of such budget, the board of directors shall make a tax levy in an amount sufficient to~~
9 ~~meet such budget. Such levy shall be in the form of a resolution, adopted by a majority vote of~~
10 ~~the members of the board of directors of the district. Such resolution shall levy in mills, but not~~
11 ~~exceeding one mill, sufficient to meet all the expenses, obligations, and liabilities of the district~~
12 ~~as provided in the budget.~~

13 **SECTION 20. REPEAL.** Section 57-15-26.8 of the North Dakota Century Code is repealed.

14 **SECTION 21. LEGISLATIVE TAX REFORM AND RELIEF ADVISORY COMMITTEE - TAX**
15 **REFORM AND RELIEF STUDY - REPORT TO LEGISLATIVE MANAGEMENT.**

- 16 1. During the 2025-26 interim, the legislative management shall appoint a legislative tax
17 reform and relief advisory committee.
- 18 2. The committee must consist of three members of the finance and taxation standing
19 committee of the house of representatives and three members of the finance and
20 taxation standing committee of the senate, appointed by the respective majority
21 leaders of the house of representatives and senate. The legislative management shall
22 designate the chairman of the committee. The committee shall operate according to
23 the statutes and procedures governing the operation of other legislative management
24 interim committees.
- 25 3. The committee shall study tax reform and relief, including income and property tax
26 reform and relief. Based on information provided by the tax department and input from
27 local taxing districts, the committee shall:
- 28 a. Review historical income and property tax relief provided by the legislative
29 assembly.
- 30 b. Receive information regarding tax reform and relief legislation enacted by the
31 sixty-ninth legislative assembly, including:

- 1 (1) Analysis of the tax reform and relief legislation, including data regarding the
- 2 estimated and actual fiscal impact of the legislation;
- 3 (2) Information from the tax department, local taxing district representatives,
- 4 and other interested persons regarding the progress of implementing the tax
- 5 reform and relief legislation.
- 6 4. The committee shall report its findings and recommendations, together with any
- 7 legislation required to implement the recommendations, to the seventieth legislative
- 8 assembly.

9 **SECTION 22. TAX COMMISSIONER STUDY - TAX EXEMPT PROPERTY - LEGISLATIVE**
10 **MANAGEMENT REPORT.**

- 11 1. During the 2025-26 interim, the tax commissioner and state supervisor of
- 12 assessments shall, in consultation with the county directors of tax equalization and
- 13 city, county, and township assessors, compile the following data for each parcel of tax
- 14 exempt property located in the state:
 - 15 a. The true and full valuation.
 - 16 b. The county in which the parcel is located.
 - 17 c. The property classification.
 - 18 d. The property tax exemption under which the parcel is considered tax exempt.
- 19 2. The tax commissioner and state supervisor of assessments shall establish the
- 20 procedure by which the tax commissioner and state supervisor of assessments will
- 21 compile the data.
- 22 3. If necessary to meet the deadline to submit the report required under subsection 4, the
- 23 tax commissioner and state supervisor of assessments may develop a uniform method
- 24 to be used by the county directors of tax equalization and city, county, and township
- 25 assessors to estimate the true and full value of a parcel of tax exempt property based
- 26 on the average true and full value per square foot or acre of the corresponding
- 27 property classification in the county in which the property is situated for the most
- 28 recent taxable year.

1 exempt property in each county, separated by property tax exemption and property
2 classification, a description of the uniform method to estimate the true and full value of
3 parcels of tax exempt property, and the number of parcels of tax exempt property in
4 each county for which the uniform method was applied to estimate true and full value.

5 **SECTION 23. APPROPRIATION - STATE TREASURER - STATE REIMBURSEMENT OF**
6 **REPEALED LEVY AUTHORITY.** There is appropriated out of any moneys in the general fund in
7 the state treasury, not otherwise appropriated, the sum of \$19,800,000, or so much of the sum
8 as may be necessary, to the state treasurer for state reimbursement of repealed levy authority
9 pursuant to section 7 of this Act, for the biennium beginning July 1, 2025, and ending June 30,
10 2027. Of the \$19,800,000, \$9,500,000 is for the reimbursement of the repealed Garrison
11 Diversion Conservancy District levy authority and \$10,300,000 is for the reimbursement of the
12 repealed county extension service levy authority.

13 **SECTION 24. EFFECTIVE DATE.** Sections 2, 12, 18, 19, and 20 of this Act are effective for
14 taxable years beginning after December 31, 2024.