

RECENT LEGISLATIVE CHANGES TO MILL LEVY MAXIMUMS

This memorandum provides information regarding recent legislative changes to mill levy maximums. The July 2017 schedule of levy limitations, prepared by the Tax Department, is attached as an appendix.

Senate Bill No. 2144, as approved by the 2015 Legislative Assembly, combined various levies for counties, cities, townships, and other political subdivisions and repealed unnecessary or consolidated levy provisions. The bill consolidated multiple levies into a combined levy for county general fund purposes and city general fund purposes. The county general fund levy is limited to a rate not exceeding 60 mills per dollar of taxable valuation of property and the city general fund levy is limited to a rate not exceeding 105 mills. For cities and counties that levied more than these amounts for taxable year 2015, a transitional period is provided to allow counties and cities to phase down to the new limits. The bill structured the phasedown to allow cities and counties to levy the same number of mills in taxable year 2016 as the county or city levied in 2015. For taxable year 2017 counties and cities could levy up to the statutory amount plus 75 percent of the amount of the 2015 levy exceeding the statutory limit. For taxable year 2018 the allowable amount is reduced to the statutory amount plus 50 percent of the amount of the 2015 levy exceeding the statutory limit, and for taxable year 2019 the amount allowed in excess of the statutory limit is further reduced to 25 percent of the amount of the 2015 levy exceeding the statutory limit. The bill also reduced the number of special fund levies that are available in addition to the consolidated levy for county, city, and township general fund purposes. The bill also modified the levy authority for park districts and limits the levy to a rate not exceeding 38 mills per dollar of taxable valuation of the property of the district, subject to certain exceptions. The bill also limited the duration of a variety of levies for which voter approved excess levy authority, granted after January 1, 2015, may extend to a maximum period of 10 taxable years. The maximum duration for township general fund levies and excess township road levies are further restricted to extend for a period of no more than 5 taxable years. The bill also provided the procedure for assumption of debt in the case of dissolution of a civil township and modified the parameters of various other levies including levies for capital projects, capital improvements, and medical services.

ATTACH:1

State of North Dakota

Office Of State Tax Commissioner

RYAN RAUSCHENBERGER, COMMISSIONER
Bismarck, North Dakota

July 2017
Schedule of

Levy Limitations

Applicable To The Authority Of The Political Subdivisions Of The
State Of North Dakota To Levy Ad Valorem Taxes On Property

Contents

<u>Political Subdivisions</u>	<u>Page</u>
1000 - State Medical Center	2
1100 - Garrison Diversion Conservancy District	2
1200 - County.....	3-6
1500 - Civil Township	7-8
1600 - City	9-12
1700 - City Park District	13
1800 - Rural Ambulance Service District	14
1900 - Rural Fire Protection District.....	15
2000 - Hospital District	16
2100 - School District.....	17
2200 - Recreation Service District	18
2300 - Soil Conservation District	18
2400 - Southwest Water Authority District.....	19
2500 - Irrigation District	19
2600 - Water District.....	19
Notations	20

Levy Limitations

1000 - State Medical Center				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1001	State Medical Center	1.00 Mill	N.D.C.C. § 15-52-09	North Dakota Constitution Art. X, Sec. 10

1100 - Garrison Diversion Conservancy District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1101	General	1.00 Mill	N.D.C.C. §§ 61-24-08(9); 61-24-09; 57-15-26.8	For operating expenses of district plus disbursements in connection with obligations entered into with federal government; provided that the amount for operating expenses of district exclusive of disbursements in connection with obligations entered into with federal government shall not exceed .10 mill
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1102	Municipal or Regional Airport Authority	See Code sections in next column	N.D.C.C. §§ 2-06-07; 2-06-14	(x)
1103	Repealed			
1105	Repealed			
1106	Repealed			
1107	Judgment or Settlement of a Claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
1108	Repealed			
1109	Repealed			
1110	Repealed			
9999	Levied by Special Assessment		N.D.C.C. ch. 61-24.8	Ineffective after July 31, 2013 except for projects for which all steps up to and including approval are completed before August 1, 2013.

Levy Limitations

1200 - County

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1201	General or Home Rule or Home Rule Interim Fund	60.00 Mills 75 percent of Current Appropriation	N.D.C.C. § 57-15-06 N.D.C.C. §§ 12.1-01-05; 57-01-02.1 N.D.C.C. § 57-15-27	General county purposes. If, for taxable year 2015, a county levied more than 60.00 mills for general fund purposes plus other levies consolidated into the general fund pursuant to 2015 SB 2144, it may levy the same number of mills for taxable year 2016. The number of mills in excess of 60 mills must be reduced by 25 percent each year beginning with taxable year 2017 so that by taxable year 2020, the county is levying no more than 60.00 mills for general fund purposes. For carrying over to next fiscal year to meet cash requirements
1202	Repealed			
1203	Repealed			
1204	County Road & Bridge	10 Mills; 30 Mills with majority vote	N.D.C.C. §§ 24-05-01; 57-15-06.7(5)	(x) If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved.
1205	Repealed			
1206	Repealed			
1207	Repealed			
1208	Capital Projects	10.00 Mills; 20 Mills with majority vote	N.D.C.C. §§ 57-15-06.6; 57-15-06.7(8)	(y) (x) Not to exceed 10 years. May be used for contracting corrections services from another public or private entity and for capital costs associated with airports or airport authorities. If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved.
1209	Repealed			
1210	Emergency	2.00 Mills in a county with population of 30,000 or more; 4.00 mills in a county with population of under 30,000 but more than 5,000; or 6 mills in a county with population of 5,000 or fewer.	N.D.C.C. §§ 57-15-28; 57-15-06.7(9)	(x) No further levy to be made when balance in fund plus uncollected taxes equals an amount produced by a levy of 5.00 mills on the taxable valuation in counties with population of 30,000 or more, or 10.00 mills in counties with population of less than 30,000 but more than 5,000, or 15 mills on the taxable valuation in a county with a population of 5,000 or fewer. The levy authorized by this section must be discontinued, and no further levy may be made until required to replenish the emergency fund
1211	Repealed			
1212	Farm-to-Market and Federal-Aid Roads	Levy established by ballot	N.D.C.C. § 24-05-01;	(x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved.
1213	Veterans Service Officer	2.00 Mills	N.D.C.C. §§ 57-15-06.4; 57-15-06.7(7)	(y) (x)

Levy Limitations

1200 - County (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1214	Extension Service	2.00 Mills; 4.00 Mills with majority vote	N.D.C.C. §§ 4-08-15; 57-15-06.7(2)	(y) (x)
1215	Repealed			
1216	County Historical Society Work	.25 Mill; .75 Mill upon 60 percent approval of those voting on the question	N.D.C.C. §§ 11-11-53; 57-15-06.7(3)	(y) (x)
1217	Health District Fund	5.00 Mills	N.D.C.C. §§ 23-35-05(3); 23-35-07	(x) Levy is made by joint board of county commissioners; see Attorney General's Opinion of April 10, 1962, pages 81-84 of Report of Attorney General for July 1, 1960, to June 30, 1962, inclusive. Requires public hearing. When two or more districts merge into a single district, if one or more was previously levying more than 5 mills, the mill levy for property within that former district may not exceed the cap in mills previously authorized for that district
1218	Repealed			
1219	a. Job Development Authority or Joint Job Development Authority or Contract with Industrial Development Organization	4.00 Mills	N.D.C.C. §§ 57-15-06.7(14); 11-11.1-04; 11-11.1-01.1; 11-11.1-01	(x) Board of county commissioners, by resolution, may levy for a job development authority or joint job development authority. If a city within county is levying - combined city and county levy cannot exceed 4.00 mills
1220	Human Services Fund *SUSPENDED*	Suspended		
1221	Programs and Activities for Older Persons	2.00 Mills	N.D.C.C. §§ 57-15-56; 57-15-06.7(12)	(x) Upon a majority vote of qualified electors voting on the question. Also see N.D.C.C. § 57-15-56(5) for state matching program
1222	Repealed			
1223	Repealed			
1224	Repealed			
1225	Airport Authority	4.00 Mills	N.D.C.C. §§ 2-02-07; 2-06-14; 2-06-15; 57-15-06.7(1)	(x) In addition to all other levies permitted by law. Levy shall not apply to township, city or park district that already has a levy
1226	Repealed			
1227	Special Assessments Against County Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1228	Emergency Medical Service	10.00 Mills	N.D.C.C. §§ 57-15-50; 57-15-06.7(10), 23-27-04.7	(x) Upon a majority of qualified electors of the county voting on the question. A taxing district that levies a special emergency medical services or ambulance service levy shall ensure that every ambulance service that has portions of its service area in that taxing district receives a portion of the revenue from this tax. See § 23-27-04.7 for allocation to ambulance services.

Levy Limitations

1200 - County (Continued)

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
1229	Repealed			
1230	Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 2-06-15; 57-15-06.7(1)	(x) Levy based upon amount certified by the airport authority
1231	Interest and Principal Payments on Bonds Issued for County Buildings, Bridges and Highways	None	N.D.C.C. § 21-03-15	(x) N.D.C.C. § 57-15-06.7(13)
1232	Repealed			
1233	County Road Fund	5.00 Mills	N.D.C.C. §§ 24-05-01	(x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved.
1235	Repealed			
1236	Judgments or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	
1237	Repealed			
1238	Repealed			
1239	County Hospital Association	8.00 Mills for five years or 5.00 Mills for 10 years	N.D.C.C. §§ 23-18-01; 23-18-03; 57-15-06.7(4)	(x) Upon 60 percent vote of electors. Levy authority in effect only through June 30, 2017, after which the hospital association must transition to a hospital district
1241	Repealed			
1242	Repealed			
1243	Repealed			
1244	Repealed			
1245	Repealed			
1246	Repealed			
1247	Repealed			
1248	Repealed			
1249	Repealed			
1250	Repealed			
1251	Repealed			
1252	Repealed			
1253	Repealed			
1254	Repealed			
1255	Payment of Township Debt to County or other debts upon dissolution of township	See N.D.C.C. § 57-15-30.1	N.D.C.C. § 57-15-30.1	(x) On taxable property in township if township debt to county is more than one year past due

Levy Limitations

1200 - County (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy (y) Indicates included in general fund if county has consolidated levies
	(See Township Levy No. 1531 on page 10)			
1257	Repealed			
1258	Weed Control	4.00 Mills	N.D.C.C. §§ 4.1-47-14; 4.1-47-16; 57-15-06.7(11)	(y) (x) To be eligible to receive landowner assistance cost-share dollars a county must budget an amount equal to revenue that could be raised by a levy of at least 3.00 mills for noxious weed control or eradication.
1259	Unorganized Road and Bridge	18.00 Mills	N.D.C.C. § 57-15-22	(x) Only in unorganized territory
1260	Library and Reading Room	4.00 Mills or as increased by 60 percent majority vote of electors	N.D.C.C. §§ 40-38-02; 40-38-11(5); 54-24.2-02.2; 57-15-06.7(6)	(y) (x) Upon petition of 51 percent of voters or upon majority vote of electors; N.D.C.C. § 40-38-01. A joint library board may levy taxes within the service area which is outside city limits within the limitations and according to procedures provided by law for a county library fund levy, and may levy taxes within the service area that is within city limits within the limitations and according to the procedures provided by law for a city library fund levy A public library is not eligible to receive state aid to public libraries if the governing body has diminished, from the average of the three preceding fiscal years, the appropriation in dollars derived from the mill levy for public library services under section 40-38-02. If the governing body is levying the maximum number of mills it can levy without an election and the appropriation is diminished solely because of a reduction in taxable valuation, the public library is eligible to receive funds.
1261	Repealed			
1262	Repealed			
1263	Repealed			
1264	Water Resource District	4.00 Mills plus unlimited levy for deficiencies	N.D.C.C. §§ 57-15-26.6; 61-16.1-06; 61-16.1-25	(x) A water district may also levy special assessments. The county may levy an unlimited general tax upon taxable property in the county for advances to a water resource district for special assessment warrant deficiency.
1265	Joint Water Resource District	2.00 Mills	N.D.C.C. § 61-16.1-11(2)	(x)
1266	Vector Control District	1.00 Mill	N.D.C.C. §§ 23-24-09; 57-15-26.2	(x) Control of mosquitos and flies, levied by board of county commissioners
1267	Repealed			
1268	Repealed			
1269	Repealed			
1270	Repealed			
1271	Repealed			

Levy Limitations

1500 - Civil Township

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1501	General	18.00 Mills; 36 Mills with majority vote	N.D.C.C. § 57-15-20	General purposes.
	Interim Fund	75 percent of Current Appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1503	Repealed			
1505	Repealed			
1506	Repealed			
1507	Repealed			
1508	Repealed			
1509	Legal Contingency Fund	10.00 Mills	N.D.C.C. § 57-15-22.2;	(x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 5 taxable years.
1510	County Road System	5.00 Mills	N.D.C.C. §§ 57-15-19.4; 57-15-20.2(1)	(x) Approval of electors at annual meeting, not to exceed five years
1511	Repealed			
1512	Repealed			
1513	Repealed			
1514	Judgments or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 58-14-07; 32-12.1-11; 57-15-28.1	(x)
1515	Special Assessments on Township Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1516	Interest and Principal Payments on Bond Issues for Township Hall, Roads and Bridges	None	N.D.C.C. § 21-03-15	(x) N.D.C.C. § 57-15-20. Also see N.D.C.C. § 21-03-06(5)
1517	Municipal or Regional Airport Authority	See Code sections in next column	N.D.C.C. §§ 2-06-07; 2-06-14	(x)
1518	Airport	4.00 Mills	N.D.C.C. § 57-15-20.2(2)	(x) Upon approval of electors at township annual meeting
1519	Fire Protection (Also see Rural Fire Protection Districts on page 16)	1.00 Mill	N.D.C.C. § 18-06-10;	(x) Township electors at annual meeting may authorize township board to contract for fire protection. If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years. Upon expiration of the voter-approved levy, the levy authority is repealed and consolidated with the general fund levy.
1520	Repealed			
1521	Repealed			
1522	Repealed			
1523	Repealed			

Levy Limitations

1500 - Civil Township (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1524	Repealed			
1525	Repealed			
1526	Repealed			
1527	Repealed			
1528	Rural Farm Drains Cleaning and Repairing	Levy shall not exceed \$2.00 per acre (40 hectares)	N.D.C.C. § 61-21-46	(x)
1529	Repealed			
1530	Repealed			
1531	Payment of Township Debt to County (Levied by County #1255)		N.D.C.C. § 57-15-30.1	(x) On taxable property in township if township debt to county is more than one year past due or upon dissolution of township
1532	Repealed			
1534	Repealed			
1535	Repealed			
1536	Repealed			

Levy Limitations

1600 - City				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1601	General	105.00 Mills	N.D.C.C. § 57-15-08	If, for taxable year 2015, a city levied more than 105.00 mills for general fund purposes plus other levies consolidated into the general fund pursuant to 2015 SB 2144, it may levy the same number of mills for taxable year 2016. The number of mills in excess of 105.00 mills must be reduced by 25 percent each year beginning with taxable year 2017 so that by taxable year 2020, the city is levying no more than 105.00 mills for general fund purposes.
	or			
	Home Rule Cities		See N.D.C.C. § 40-05.1-06(2)	
	Interim Fund	75 percent of Current Appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1603	Repealed			
1604	Emergency - For Snow Removal, Natural Disaster or Other Emergency	2.50 Mills	N.D.C.C. §§ 57-15-48 57-15-10(9)	(x) Upon two-thirds vote of governing body. Fund size not to exceed \$5.00 per capita or amount produced by 5.00 mills
1605	Repealed			
1606	Airport or Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 2-06-15; 57-15-10(7)	(x) In cities where no levy for airport has been made by other taxing body. Levy based upon amount certified by the airport authority
1607	Share of Special Improvements	None	N.D.C.C. §§ 40-24-10; 57-15-10(1)	(x) Also see N.D.C.C. §§ 1-06-06; 40-56-03
1608	Special Assessments and Drain Assessment on City Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 61-21-52; 21-03-07(10)	(x) N.D.C.C. § 57-15-10(1). Nonprofit cemetery is exempt from special assessments (2009 amendment to § 40-23-07).
1609	Deficiency or Expected Deficiency of Special Improvements	None	N.D.C.C. §§ 40-26-08; 57-15-10(2)	(x)
1610	Repealed			
1611	Repealed			
1612	Repealed			
1613	Public Library Service	4.00 Mills or as increased by 60 percent majority vote of electors	N.D.C.C. §§ 40-38-02; 40-38-11(5); 54-24.2-02.2; 57-15-10(4)	(x) May be established upon petition of 51 percent of voters or upon majority vote of electors. See N.D.C.C. § 40-38-01. A joint library board may levy taxes within the service area which is outside city limits within the limitations and according to procedures provided by law for a county library fund levy, and may levy taxes within the service area that is within city limits within the limitations and according to the procedures provided by law for a city library fund levy. A public library is not eligible to receive state aid to public libraries if the governing body has diminished, from the average of the three preceding fiscal years, the appropriation in dollars derived from the mill levy for public library services under section 40-38-02. If the governing body is levying the maximum number of mills it can levy without an election and the appropriation is diminished solely because of a reduction in taxable valuation, the public library is eligible to receive funds.

Levy Limitations

1600 - City (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1614	Cemetery	2.00 Mills	N.D.C.C. §§ 57-15-27.1; 57-15-10(14)	(x)
1615	Repealed			
1616	Repealed			
1617	Repealed			
1618	Public Recreation System	6.00 Mills	N.D.C.C. §§ 40-55-08; 40-55-09; 57-15-10(13)	(x) If the electors have approved a public recreation system, the city may provide funding from its general fund up to the equivalent of 2.50 mills. If approved by majority vote, a special tax of up to 6.00 mills may be levied. If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved.
1619	Repealed			
1620	Repealed			
1621	Interest and Principal Payments on Bonds Issued for Public Buildings, Improvements, Equipment, etc.	None	N.D.C.C. §§ 21-03-15; 40-34-08	(x) N.D.C.C. § 57-15-10(3)
1622	General Obligation Bonds for Municipal Industrial Development Projects	None	N.D.C.C. § 57-15-10(15)	(x) Taxes levied for retirement of bonds issued before January 1, 2015 under N.D.C.C. § 40-57-19 may be continued until the bonds are retired, after which time the levy authority is repealed.
1623	Bonds for Purchase of Special Assessment Warrants		N.D.C.C. § 40-27-05	(x)
1624	Capital Improvements	10.00 Mills for specified purposes with majority vote; 60% approval for first 10 Mills for general purposes; 60% approval for Mills 11-20 levied for specified purposes	N.D.C.C. §§ 57-15-38; 57-15-42; 21-03-07(5); 40-58-07(8); 40-58-15(2)	(x) If a voter-approved levy was authorized before July 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved. After June 30, 2015, a voter-approved levy may not be effective for more than ten taxable years. May be used for capital costs associated with airports or airport authorities.
1625	Fire Department Building or Equipment Reserve Fund	5.00 Mills	N.D.C.C. § 57-15-42;	(x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved. Upon expiration of the voter-approved levy, the levy authority is repealed and consolidated with the capital improvements levy (1624).
1626	Repealed			
1627	Repealed			
1628	Repealed			
1629	Repealed			

Levy Limitations

1600 - City (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1630	Programs and Activities for Older Persons	2.00 Mills	N.D.C.C. §§ 57-15-56; 57-15-10(11)	(x) Only if county does not levy for this purpose. Upon a majority vote of qualified electors voting on the question
1631	Repealed			
1632	Repealed			
1633	Repealed			
1634	Repealed			
1635	Repealed			
1636	Repealed			
1638	Aid for Public Transportation System	5.00 Mills	N.D.C.C. §§ 57-15-55 57-15-10(10)	(x) Upon majority vote of qualified electors voting on the question
1639	Repealed			
1640	Discontinuance of Employees' or Police Pension Plan	None	N.D.C.C. §§ 40-46-25 40-05-01(69); 40-45-27	(x)
1641	Repealed			
1642	Repealed			
1643	Police Station and Correctional Facility Fund	2.00 Mills	N.D.C.C. § 57-15-53;	(x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years under the provisions of law in effect at the time it was approved. Upon expiration of the voter-approved levy, the levy authority is repealed and consolidated with the capital improvements levy (1624).
1644	Repealed			
1645	Repealed			
1646	Repealed			
1647	Judgments or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 40-43-01; 32-12.1-11; 57-15-28.1	(x)
1648	Repealed			
1649	Judgments for Property Condemned for Special Improvements	None	N.D.C.C. § 40-22-05	
1651	Repealed			
1652	Repealed			

Levy Limitations

1600 - City (Continued)				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1653	Municipal or Regional Airport Authority Deficiency or Expected Deficiency in Principal or Interest Payments on Revenue Bonds for Restrictive Deeds from Federal Government	None	N.D.C.C. § 2-06-10	(x)
1654	Repealed			
1655	Repealed			
1656	Repealed			
1657	Repealed			
1658	Municipal Arts Council	5.00 Mills	N.D.C.C. §§ 40-38.1-02; 57-15-10(6)	(x) Upon vote of the electors
1659	Repealed			
1661	For Exempt Property's Proportionate Share of Fire Protection Services		N.D.C.C. §§ 57-02-08(10); 57-02-08(11); 57-15-10(5)	
1662	Animal Shelter	.50 Mill	N.D.C.C. § 40-05-19	(x) Repealed by 2015 SB 2144. However, if a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years. Upon expiration of the voter-approved levy, the levy authority is repealed and consolidated with the general fund levy.
1663	Job Development Authority	4.00 Mills	N.D.C.C. §§ 40-57.4-04; 57-15-10(12)	(x) Governing body of a city, by resolution, may create or discontinue authority. Hearing must be held. Instead of establishing a job development authority, may contract with an industrial development organization
1664	Repealed			
1665	Lease for Court, Correction, and Law Enforcement Facilities	10.00 Mills	N.D.C.C. § 57-15-10(16)	(x) Repealed by 2015 SB 2144. However, if a levy under N.D.C.C. § 57-15-59 was dedicated for lease payments prior to January 1, 2015, the levy may be continued for the duration of the lease and after that must be discontinued and the balance in the fund transferred to the general fund.
1666	Repealed			
1667	Repealed			
1699	Tax Increments		N.D.C.C. § 40-58-20	See Guideline G-34 - Taxation Manual

Levy Limitations

1700 - City Park District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1701	General	38.00 Mills	N.D.C.C. § 57-15-12;	General purposes. See N.D.C.C. §§ 40-49-04; 40-49-06; 40-49-12; 40-55-09; 57-15-12.1. A park district may levy up to 38.00 mills, subject to the higher of the following limitations: - The highest amount in dollars levied for general fund purposes for the three taxable years immediately preceding the current year, plus 12 percent. - The highest number of mills levied in any of the three preceding years for the combined total of levies 1701, 1709, 1710, and 1717. For a park district that levied more than 38.00 mills in 2014 for the combined total of 1701, 1709, 1710, and 1717, the same number of mills may be levied for taxable year 2015. The number of mills in excess of 38.00 mills must be reduced by 25 percent each year beginning with taxable year 2016 so that by taxable year 2019, the park district is levying no more than 38.00 mills for general fund purposes.
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1704	Interest and Principal Payments on Bonds Issued for Park Development	None	N.D.C.C. § 21-03-15	(x)
1705	Special Assessment on Park Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1709	Repealed			
1710	Repealed			
1711	Repealed			
1714	Judgment or settlement of a claim	5.00 Mills; 10.00 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
1715	Repealed			
1716	Repealed			
1717	Repealed			
1719	Parks & Recreational Facilities	5.00 Mills	N.D.C.C. § 57-15-12.3	(x) Levied by Board action. To discontinue, it must be submitted to qualified electors. If electors vote to discontinue levy, it may not again be levied without majority vote of qualified electors voting on the question
	Note:		N.D.C.C. § 40-49.1-03(3)	A combined board of park commissioners may levy taxes within the portion of the combined park district outside city limits within the limitations provided by law for county park commissioners and may levy taxes within the portion of the combined park district within city limits within the limitations provided by law for city park districts. The plan must be approved by the electorate in each affected city and county. Effective for taxable years beginning after December 31, 2005.

Levy Limitations

1800 - Rural Ambulance Service District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1801	General	10.00 Mills	N.D.C.C. §§ 11-28.3-03; 11-28.3-04; 11-28.3-09;	Requires majority vote to form or dissolve an ambulance district or to increase mills (A.G. 2002-L-43). Local area levying for ambulance service is exempt from county levy
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1802	Repealed			
1803	Judgment or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
1804	Repealed			
1805	Repealed			
1806	Repealed			
1807	Repealed			
1808	Repealed			

Levy Limitations

1900 - Rural Fire Protection District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1901	General	5.00 Mills; 13.00 mills if approved by a majority of the qualified electors voting on the question at an annual or special meeting	N.D.C.C. § 18-10-07	Levy to be certified to county auditor within 10 days after the election. N.D.C.C. § 18-10-06(11) allows organization of a Firefighters Relief Assoc. additional levy not provided. If additional levy authority was authorized by the board of directors before August 1, 2015, it remains in effect for up to 10 taxable years under the provisions of law in effect at the time it was approved. After July 31, 2015, approval by electors of increased levy authority may not be effective for more than 10 taxable years.
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
1902	Repealed			
1903	Repealed			
1904	Repealed			
1905	Repealed			
1906	Judgment or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
1907	Repealed			
1908	Repealed			
1909	Interest and Principal Payments on Bonds Issued for Equipment and Improvements	None	N.D.C.C. §§ 18-10-14; 21-03-06(9)	(x)

Levy Limitations

2000 - Hospital District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2001	General	5.00 Mills	N.D.C.C. §§ 23-30-07; 57-15-26.4	If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to ten taxable years. Any voter-approved levy authorized after January 1, 2015 may not be effective for more than ten taxable years.
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2002	Repealed			
2003	Judgment or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
2004	Repealed			
2005	Repealed			
2006	Repealed			
2007	Repealed			
2008	Repealed			

Levy Limitations

2100 - School District

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2101	General Fund - Provision of Educational Services	Amount in dollars levied for the prior year plus 12% up to 70 mills	N.D.C.C. § 57-15-14.2(1)	
2103	Tuition	None	N.D.C.C. §§ 15.1-29-15; 57-15-14.2(4)	(x)
2104	Judgments	None	N.D.C.C. § 21-03-06(7)	(x)
2107	Special Assessments on School Property	None	N.D.C.C. § 57-15-41	(x)
2108	Building Fund	20.00 Mills	N.D.C.C. §§ 57-15-14.2(5); 57-15-16; 15.1-09-49	(x) Pursuant to 15.1-09-49, the Board of Education in the city of Fargo may levy no more than 15.00 mills for purchasing, leasing, enlarging, altering, and repairing sites and buildings, in addition to the 20.00 mills authorized by N.D.C.C. § 57-15-16 for a school building fund.
2109	Bond Sinking and Interest	None	N.D.C.C. §§ 21-03-15; 57-15-14.4; 57-15-14.2(5)(b)	(x) Includes mills necessary to pay P&I on any bonded debt incurred under N.D.C.C. § 57-15-17.1 before July 1, 2013.
2110	Special Reserve Fund	3.00 Mills	N.D.C.C. §§ 57-19-01; 57-15-14.2(3)	(x) The fund balance may not exceed the amount produced by a levy of 15 mills.
2111	Miscellaneous Fund	12 mills	N.D.C.C. § 57-15-14.2(2)	(x)

Levy Limitations

2200 - Recreation Service District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2201	General	1.00 Mill	N.D.C.C. §§ 11-28.2-04.2; 57-15-26.1	
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2202	Deficiency in Funds for Paying Refunding Warrants	None	N.D.C.C. §§ 11-28.2-04.1; 40-22-15	(x)
2203	Repealed			
2204	Repealed			
2205	Repealed			
2206	Judgments or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
2207	Repealed			

2300 - Soil Conservation District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2301	General	2.50 Mills	N.D.C.C. § 4-22-26(17)(a)	If a voter-approved levy was authorized before January 1, 2015, it remains in effect for up to 10 taxable years.
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2302	Repealed			
2303	Repealed			
2304	Repealed			
2305	Judgments or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
2306	Repealed			

Levy Limitations

2400 - Southwest Water Authority District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	(x) Indicates levies in add. to Gen. Fund Levy Remarks
2401	General	1.00 Mill	N.D.C.C. §§ 61-24.5-10; 61-24.5-11	For each taxable year through 2020, the board of directors makes the levy in mills, not to exceed one mill
	Interim Fund	75 percent of current appropriation	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements
2402	Repealed			
2403	Repealed			
2404	Judgments or settlement of a claim	5.00 Mills; 10 Mills if liability insurance policy in force	N.D.C.C. §§ 32-12.1-11; 57-15-28.1	(x)
2405	Repealed			
2406	Repealed			

2500 - Irrigation District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	(x) Indicates levies in add. to Gen. Fund Levy Remarks
9999	Levied by special assessment		N.D.C.C. §§ 61-09-08; 61-09-09	

2600 - Water District				
Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	(x) Indicates levies in add. to Gen. Fund Levy Remarks
9999	Levied by special assessment		N.D.C.C. § 61-35-48	

Notations

The limitations shown in this schedule do not apply to levies for principal and interest on bonded debt.

No levy is permitted for the payment of principal and interest on warrants or certificates of indebtedness except the levy for Emergency Human Services warrants authorized under N.D.C.C. § 50-03-05.

This schedule is compiled as a guide to the county auditors and the various governing boards. **It is important that the laws listed herein be carefully read for special provisions extending, controlling or limiting the levies specified in the law.**

The rate of all taxes shall be calculated by the county auditor in mills, tenths and hundredths of mills (5 decimal points) (N.D.C.C. § 57-15-02).

A taxing district may supersede any applicable mill levy limitations otherwise provided by law by levying under the provisions of N.D.C.C. § 57-15-01.1.

In determining the amount levied, an allowance may be made for permanent delinquency or loss in tax collection not to exceed five percent of the levy (N.D.C.C. § 57-15-31).