

## OPTIONS AND ISSUES RELATING TO VOTER-APPROVED SCHOOL DISTRICT LEVIES EXCEEDING STATUTORY LIMITS

It appears there are 14 school districts in the state with authority to levy more than 185 mills for general fund purposes. More school districts could join that group with voter approval. It is necessary to consider the options and issues that will arise when voter approval for excess levies expires. The issue that will arise is whether the school district will revert to a 185-mill levy limitation or a limitation under North Dakota Century Code Section 57-15-01.1, based on the highest amount levied in dollars in the past three years. If the limitation will be based on dollars levied, another issue is whether that amount includes the dollars levied under the excess levy approved by the voters.

<b>School District Levy Limit Status</b>	<b>Levy Limit Options/Issues</b>
Unlimited levy - Expires December 31, 2015 - Must get voter approval for specific number of mills	<p>Voters approve specific number of mills, no issue for up to 10 years.</p> <p>Voters do not approve specific number of mills, district should be able to use Section 57-15-01.1.</p>
Specific number of mills approved before July 1, 2009 - Expires December 31, 2015, or sooner if approval was for limited duration	<p>Voters approve specific number of mills, no issue for up to 10 years.</p> <p>Voters do not approve specific number of mills, should district be able to use Section 57-15-01.1? Under Section 57-15-01.1, "temporary" levy increases authorized by electors are subtracted from future levy authority when they expire. Should the result be different if voters approved specific number of mills with no expiration date? Does statutory expiration of levy authority make the levy "temporary" for purposes of Section 57-15-01.1?</p>
Specific number of mills approved after June 30, 2009 - Expires after 10 years, or sooner if approval was for limited duration	<p>Voters approve specific number of mills, no issue for up to 10 years.</p> <p>Voters do not approve extension of specific number of mills, should district be able to use Section 57-15-01.1? If so, is the expired levy authority considered "temporary" under Section 57-15-01.1 and subtracted from future levy authority?</p>