

## PROPERTY TAXES LEVIED FOR COUNTY ROADS

### COUNTY ROAD FUNDING

The following is a list of taxes that may be levied by counties specifically for the maintenance of county roadways:

- County road and bridge levy No. 1204 - North Dakota Century Code Section 24-05-01 requires each county with a population of 2,000 or more to levy at least one-fourth of one mill for the improvement of highways. Upon approval by 60 percent or more of county electors, up to five mills may be levied for a special fund for highways.
- Farm-to-market levy No. 1212 - Section 57-15-06.3 allows a county to levy any number

of mills approved by a majority of county electors for farm-to-market and federal-aid roads.

- County road fund levy No. 1233 - Section 24-05-01 allows a levy of up to five mills if approved by 60 percent or more of electors.

Attached as an [appendix](#) is detail regarding the number of mills levied by each county specifically for roads in 2009. The list does not include taxes levied by counties for the maintenance of local roads in unorganized townships.

ATTACH:1