

HOUSE BILL NO. 1505

Introduced by

Representatives Conrad, Pinkerton, Wolf

Senator Horne

- 1 A BILL for an Act to create and enact a new section to chapter 57-15 of the North Dakota
2 Century Code, relating to relevy by a township of property taxes omitted by mistake; to provide
3 an effective date; and to provide an expiration date.

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

5 **SECTION 1.** A new section to chapter 57-15 of the North Dakota Century Code is
6 created and enacted as follows:

7 **(Effective through December 31, 2013) Mistake in township levy - Levy increase in**
8 **later year - Levy reverts.**

- 9 1. Notwithstanding section 57-15-01.1, 57-15-19, 57-15-19.4, or 57-15-19.6, if a
10 mistake occurred in the 2008 tax year which resulted in a reduction of the amount
11 intended and approved to be levied by a township, as of the October tenth deadline
12 under section 57-15-31.1, not being levied and the mistake has been brought to
13 the attention of the county auditor by February 1, 2009, the township may include
14 the amount that was mistakenly not levied in the township's levy for a single tax
15 year, or spread among one or more tax years, in tax years 2009 through 2013.
16 2. If the resulting levy for the tax year exceeds limitations otherwise established by
17 law, the township need not comply with chapter 57-17.
18 3. After a tax year in which a township's levy increase authority under this section is
19 exhausted, the township's levy must revert to the levy as it would have been
20 determined without application of this section, plus any increase authorized by law
21 or the township may elect to apply subsection 5 to determine its levy limitation.
22 4. Before any taxable year may be used as a "base year" under section 57-15-01.1,
23 any amount included in that taxable year's levy under this section must be
24 deducted.

1 5. A township that uses this section to determine its levy may use the amount it
2 intended to levy in the 2008 tax year as its "base year" under section 57-15-01.1.

3 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for taxable
4 years beginning after December 31, 2008, and before January 1, 2014, and is thereafter
5 ineffective.