

Sixty-first  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2222**

Introduced by

Senators Klein, Erbele, Taylor

Representatives DeKrey, Kaldor

1 A BILL for an Act to amend and reenact section 57-15-28 of the North Dakota Century Code,  
2 relating to discontinuance of county emergency fund levies.

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

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

6 **57-15-28. Emergency fund - County.** The governing body of any county may levy a  
7 tax for emergency purposes not exceeding the limitation in subsection 22 of section 57-15-06.7.  
8 The emergency fund may not be considered in determining the budget or the amount to be  
9 levied for each fiscal year for normal tax purposes but must be shown in the budget as an  
10 "emergency fund" and may not be deducted from the budget as otherwise provided by law.  
11 Each county may create an emergency fund, and all taxes levied for emergency purposes by  
12 any county, when collected, must be deposited in the emergency fund, and must be used only  
13 for emergency purposes caused by the destruction or impairment of any county property  
14 necessary for the conduct of the affairs of the county, emergencies caused by nature or by the  
15 entry by a court of competent jurisdiction of a judgment for damages against the county. The  
16 emergency fund may not be used for any road construction or maintenance, except for repair of  
17 roads damaged by nature within sixty days preceding the determination to expend emergency  
18 funds, or for the purchase of road equipment; however, the emergency fund may be used to  
19 match federal funds appropriated to mitigate damage to roads related to a federally declared  
20 disaster that occurred more than sixty days preceding the determination. Any unexpended  
21 balance remaining in the emergency fund at the end of any fiscal year must be kept in the fund.  
22 When the amount of money in the emergency fund, plus the amount of money due the fund  
23 from outstanding taxes, equals the amount produced by a levy of five mills on the taxable  
24 valuation of property in a county with a population of thirty thousand or more, ~~or~~ ten mills on the

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- 1 taxable valuation of property in a county with a population of less than thirty thousand but more
- 2 than five thousand, or fifteen mills on the taxable valuation of property in a county with a
- 3 population of less than five thousand, the levy authorized by this section must be discontinued,
- 4 and no further levy may be made until required to replenish the emergency fund.