

# State of North Dakota Office Of State Tax Commissioner

**CORY FONG, COMMISSIONER**  
Bismarck, North Dakota

**July 2009**

## 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

<b><u>Political Subdivisions</u></b>	<b><u>Page</u></b>
<b>1000 - State Medical Center .....</b>	<b>2</b>
<b>1100 - Garrison Diversion Conservancy District .....</b>	<b>2</b>
<b>1200 - County.....</b>	<b>3-8</b>
<b>1500 - Civil Township.....</b>	<b>9-11</b>
<b>1600 - City .....</b>	<b>12-16</b>
<b>1700 - City Park District .....</b>	<b>17-18</b>
<b>1800 - Rural Ambulance Service District .....</b>	<b>19</b>
<b>1900 - Rural Fire Protection District.....</b>	<b>20</b>
<b>2000 - Hospital District .....</b>	<b>21</b>
<b>2100 - School District.....</b>	<b>22-24</b>
<b>2200 - Recreation Service District.....</b>	<b>24</b>
<b>2300 - Soil Conservation District.....</b>	<b>25</b>
<b>2400 - Southwest Water Authority District.....</b>	<b>25</b>
<b>2500 - Irrigation District .....</b>	<b>26</b>
<b>2600 - Water District.....</b>	<b>26</b>
<b>Notations.....</b>	<b>27</b>

## 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	
1103	Old Age Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1104	(Reserved for Future Use)			
1105	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters - voting on the question of reimbursing General Fund for expenditures for Plant Pest Control
1106	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
1107	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1108	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1109	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	
1110	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)

## 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 or Consolidated	23.00 Mills  134.00 mills	N.D.C.C. § 57-15-06  N.D.C.C. §§ 12.1-01-05; 57-01-02.1  N.D.C.C. § 57-15-06.10	General, Special, Road and Bridge purposes  May not increase total mills levied over the number levied in the previous year by more than the increase in the consumer price index for all urban consumers, all items, United States city average
	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
1202	Care of Patients in State Institutions	1.25 Mills	N.D.C.C. § 57-15-06(2)	
1203	Human Services	None	N.D.C.C. § 50-03-01	
1204	County Road & Bridge		N.D.C.C. §§ 24-05-01; 57-15-06.7(14)	Provides minimum of .25 mill of general levy for highway improvement in counties having population of 2,000 or more. Upon 60% voter approval may levy up to 5 mills. Also see levy no. 1233 for counties
1205	Extraordinary Outlay	5.00 Mills	N.D.C.C. §§ 11-11-24; 57-15-06.8(2)	(y) Upon vote of electors
1206	Aid to Multi-County Fair Association	1.00 Mill	N.D.C.C. §§ 4-02-37; 57-15-06.8(1)	(y) In two or more counties having a total assessed valuation of not less than 1.5 million dollars
1207	Firebreak Fund	5.00 Mills	N.D.C.C. §§ 18-07-01; 57-15-06.8(3)	(y) Upon petition
1208	Regional or County Correction Centers	10.00 Mills	N.D.C.C. §§ 57-15-06.6; 57-15-06.7(19.1)	(y) (x) May be used for contracting services from another public or private entity
1209	Excess Levy	50 percent of basic legal limitation	N.D.C.C. § 57-17-02	For one year and not to exceed one succeeding year; upon approval by 60 percent of votes cast at the election
1210	Emergency	2.00 Mills	N.D.C.C. §§ 57-15-28; 57-15-06.7(22)	(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	Old Age and Survivors Insurance, Comprehensive Health Care Insurance Employee Benefit Programs, Federal Social Security, Employee Retirement, Automation, and Telecommunications	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5); 57-15-06.7(36); 57-15-62	(y) (x) Also see N.D.C.C. § 52-09-27 and ch. 52-10 May levy 4.00 mills for comprehensive health care insurance employee benefit programs. Automation and telecommunications may not exceed 5.00 mills



## 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
1212	Farm-to-Market and Federal-Aid Roads	Levy established by ballot	N.D.C.C. §§ 57-15-06.3(1); 57-15-06.3(4); 57-15-06.7(17)	(x) Upon vote of electors. Board of Co. Comm. may prepare a proposed construction program. General description of roads to be constructed, location of bridges, approximate total mileage and priority of construction. Approval by State Dept. of Transportation. Board shall levy a tax not in excess of levy established by the ballot. Resolution of board of county commissioners required to use excess funds for surfacing or maintenance.
1213	Veterans Service Officer	2.00 Mills	N.D.C.C. §§ 57-15-06.4; 57-15-06.7(18)	(y) (x)
1214	Extension Service	2.00 Mills	N.D.C.C. §§ 4-08-15; 57-15-06.7(4)	(y) (x) Upon vote of electors maximum may be increased
1215	Extension Service	2.00 Mills	N.D.C.C. §§ 4-08-15.1; 57-15-06.7(5)	(y) (x) Additional levy upon vote of electors
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(8)	(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	a. Aid to County Fair	1.00 Mill	N.D.C.C. §§ 4-02-26; 57-15-06.7(30)	(y) (x) For the first year; may continue levy upon county board's own motion
	b. Aid to County Fair	1.50 Mills	N.D.C.C. §§ 4-02-27; 57-15-06.7(31)	(y) (x) For subsequent years upon vote of electors or county board approval
	c. Additional Aid to County Fair	.50 Mill	N.D.C.C. §§ 4-02-27.1; 57-15-06.7(32)	(y) (x) Upon majority vote of qualified electors
1219	a. Job Development Authority or Joint Job Development Authority	4.00 Mills	N.D.C.C. §§ 57-15-06.7(29); 11-11.1-04; 11-11.1-01.1	(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 5.00 mills
	Tourism	1.00 Mill	N.D.C.C. §§ 11-11.1-03; 11-11.1-04; 57-15-06.7(29)	(x) Upon approval by majority of electors. If city also levies for job development, combined city and county levies cannot exceed 5 mills.
	b. Alternative: Contract with Industrial Development Organization	4.00 Mills	N.D.C.C. § 11-11.1-06	(y)
	Tourism	1.00 Mill	N.D.C.C. § 57-15-06.7(29)	(y) Upon approval by majority of electors. If city also levies for support of an industrial development organization, combined city and county levies cannot exceed 5 mills.



## 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
1220	Human Services Fund	20.00 Mills	N.D.C.C. §§ 50-06.2-05; 57-15-06.7(34)	(x) Board of county commissioners may levy an annual tax for human services purposes. If this amount is not sufficient, may levy for deficiency purposes under N.D.C.C. ch. 50-03
1221	Programs and Activities for Older Persons	2.00 Mills	N.D.C.C. §§ 57-15-56; 57-15-06.7(25)	(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	Emergency Human Services	None	N.D.C.C. § 50-03-06	(x)
1223	County Welfare	2.00 Mills	N.D.C.C. §§ 57-15-57; 57-15-06.7(26)	(x) Upon 60 percent of qualified electors voting on question
1224	Advertising	.50 Mill	N.D.C.C. §§ 57-15-10.1; 57-15-06.7(20)	(y) (x)
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	County Loan Fund	3.00 Mills	N.D.C.C. §§ 57-47-04; 57-15-06.7(27)	(y) (x) Authorizes county to borrow to carry on primary governmental functions
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(23), 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.
1229	Weather Modification Authority	7.00 Mills	N.D.C.C. § 61-04.1-26	(y) (x)
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(28)
1232	Abandoned Cemeteries to be Maintained by County	.10 Mill	N.D.C.C. §§ 57-15-27.2; 57-15-06.7(21)	(y) (x) Upon approval of governing body
1233	County Road Fund	5.00 Mills if approved by 60 percent majority vote of electors	N.D.C.C. §§ 24-05-01; 57-15-06.7(14)	(y) (x) When up to 5.00 mills are approved by 60 percent majority vote of electors
1234	x x x	x x x	x x x	x x x
1235	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(y) (x) May be used for payment of workforce safety and insurance contributions, premiums, judgments and claims of the political subdivision
1236	Judgments	None	N.D.C.C. § 11-11-45	
	a. Judgments	1.00 Mill	N.D.C.C. §§ 11-11-46; 57-15-06.7(12)	(x) In payment of judgments obtained by the State

## 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
1237	County or Community Clinic Association	8.00 Mills for five years or 5.00 Mills for 15 years	N.D.C.C. §§ 23-18.1-01 57-15-06.7(12)	(x) Upon two-thirds vote of electors
1238	Nursing Home Authority	5.00 Mills	N.D.C.C. §§ 23-18.2-12; 57-15-06.7(13)	(x)
1239	County Hospital Association	8.00 Mills for five years or 5.00 Mills for 15 years	N.D.C.C. §§ 23-18-01; 23-18-03; 57-15-06.7(12)	(x) Upon two-thirds vote of electors
1240	x x x	x x x	x x x	x x x
1241	County Fair, purchase or lease of not more than 240 acres of land and construction thereon of buildings or other improvements	2.00 Mills	N.D.C.C. §§ 4-02-27.2; 57-15-06.7(2)	(y) (x) Upon petition by and majority vote of qualified electors. Not to exceed 10 years
1242	Economic, Industrial and Planning Surveys and Career and Technical Education and On-the-Job Training	1.00 Mill	N.D.C.C. §§ 40-57.2-04; 57-15-06.7(16)	(y) Upon 60 percent majority vote of electors
1243	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(y) (x) Upon approval of 60 percent of voters voting on the question of reimbursing general fund for expenditures for Plant Pest Control
1244	Planning Purposes	3.00 Mills	N.D.C.C. §§ 57-15-06.5; 57-15-06.7(19)	(y) (x) Upon approval of 60 percent of electors voting on question
1245	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1246	Television UHF Booster Station	2.00 Mills	N.D.C.C. §§ 11-11-60; 57-15-06.7(9)	(y) (x) Upon approval of 60 percent of voters voting on question. See N.D.C.C. § 11-11-59. Township voters may exclude township
1247	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(y) (x)
1248	Default of State Taxes	None	N.D.C.C. § 57-20-23	(x)
1249	Fire Protection	None	N.D.C.C. § 18-06-11	(x) Upon petition in unorganized townships or in school districts comprising unorganized townships
1250	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1251	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1252	Joining Garrison Diversion Conservancy District	None	N.D.C.C. § 61-24-02	(x)
1253	Extermination of Gophers and other Pests	.50 Mill	N.D.C.C. §§ 4-16-02; 57-15-06.7(6)	(y) (x)
1254	Payment of Debts of Dissolved Townships		N.D.C.C. § 58-02-30	(x) Levies by board of county commissioners on taxable property in the dissolved township



## 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
1255	Payment of Township Debt to County (See Township Levy No. 1531 on page 10)	See N.D.C.C. § 57-15-30.1	N.D.C.C. § 57-15-30.1	On taxable property in township if township debt to county is more than one year past due
1256	x x x	x x x	x x x	x x x
1257	Weed and Grass Control	2.00 Mills	N.D.C.C. §§ 57-15-54; 57-15-06.7(24)	(y) (x) In entire county or a county commissioner district upon vote of electors
1258	Weed Control	2.00 Mills plus additional 2.00 mills by vote of County Board (County Board makes levy)	N.D.C.C. §§ 4.1-47-14; 4.1-47-16	(y) (x) Additional 2.00 mills not applicable in cities of 3,000 or more that levy. 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(15)	(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	Comprehensive Health Care Insurance Benefit Program	8.00 Mills	N.D.C.C. §§ 57-15-28.1(6); 52-09-08	(x)
1262	Programs & Activities for Handicapped Persons	.50 Mill	N.D.C.C. §§ 57-15-06.7(33); 57-15-60	(y) (x) If levied by this section any existing levy by city or park district in county is void. May be imposed or removed by majority vote of qualified voters voting on the question
1263	Lease for Court, Correction, and Law Enforcement Facilities	10.00 Mills	N.D.C.C. § 57-15-59	(y) (x) Upon two-thirds vote of governing body may enter into leases for term of one year or more, but not to exceed 20 years
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)



## 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
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	County Parks and Recreational Areas	1.00 Mill	N.D.C.C. §§ 11-28-06; 57-15-06.7(10)	(y) (x) Levy based upon amount of money certified by board of park commissioners. No levy in excess of 1.00 mill shall be made without approval of the eligible voters in the county at a special or general election
1268	Joint County Park	3.00 Mills	N.D.C.C. §§ 11-28-16(11); 11-28-17	(x) Upon vote of electors
1269	County Parks and Recreational Facilities	3.00 Mills	N.D.C.C. §§ 57-15-06.7(35); 57-15-06.9	(y) (x) Upon petition of 25 percent of the electors and majority vote, the levy may be discontinued and not levied again until approved by the electorate. Levy dedicated to the payment of bonds (N.D.C.C. § 21-03-07(6) may not be reduced or discontinued. Levy does not apply to city property subject to park district taxes unless approved by resolution of city governing body
	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
1270	Port Authority	4.00 Mills	N.D.C.C. §§ 11-36-15; 57-15-06.7(37)	(x) Does not apply to any municipality that has a port levy
		Unlimited levy for bond principal or interest deficiency if municipality population is over 10,000	N.D.C.C. § 11-36-10(8)	(x) Levy on all taxable property in the municipality
1271	Commerce Authority	4.00 Mills	N.D.C.C. § 57-15-06.7(38)	(x) Does not apply to any other political subdivision within that county making a commerce authority levy
		Unlimited levy for bond principal or interest deficiency if political subdivision population is over 10,000		(x) Levy on all taxable property in the political subdivision

## 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.	N.D.C.C. § 57-15-20	General purposes. See N.D.C.C. § 57-15-63.2. Applies if a mistake occurred in the 2008 tax year.
	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	Excess Levy	100 percent of Basic Legal Limitation	N.D.C.C. §§ 57-17-02; 52-17-06; 57-15-20.1	Not to exceed five years upon approval by 60 percent of votes cast at the election. Also see N.D.C.C. § 57-17-05. Also see Attorney General's Opinion of October 31, 1979, to Pierce County State's Attorney Charles D. Orvik (0-185 in the Property Taxation Manual)
1505	Cemetery	2.00 Mills§	N.D.C.C. § 57-15-27.1	(x)
1506	Recreation Center	2.50 Mills	N.D.C.C. §§ 40-55-08; 57-15-20.2(2)	(x) Upon vote of electors
1507	Park	2.00 Mills	N.D.C.C. §§ 57-15-20.2(8); 58-17-02	(x)
1508	Mowing or Snow Removal	3.00 Mills	N.D.C.C. §§ 57-15-19.6; 57-15-20.2(5)	(x) Annually approved by electors
1509	Legal Contingency Fund	10.00 Mills	N.D.C.C. §§ 57-15-22.2; 57-15-20.2(5.1)	(x) Upon vote of qualified electors. Levy for maximum of five years
1510	Farm to Market Roads	5.00 Mills	N.D.C.C. §§ 57-15-19.4; 57-15-20.2(3)	(x) Approval of electors at annual meeting
1511	Police in Unincorporated Village	None	N.D.C.C. § 58-15-02	(x) Upon petition of 60 percent of electors
1512	Repealed	x x x	x x x	x x x
1513	Repealed	x x x	x x x	x x x
1514	Judgments	None	N.D.C.C. § 58-14-07	(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. §§ 57-15-37.1; 57-15-20.2(6)	(x) Upon approval of electors at township annual meeting
1519	Fire Protection (Also see Rural Fire Protection Districts on page 21)	1.00 Mill	N.D.C.C. §§ 18-06-10; 57-15-20.2(1)	(x) Township electors at annual meeting may authorize township board to contract for fire protection
1520	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 52-09-08, 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1521	Payment of Debts of Dissolved Township		N.D.C.C. § 58-02-30	(x) Levied by board of county commissioners on taxable property in dissolved township

## 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
1522	Emergency Medical Service	10.00 Mills	N.D.C.C. §§ 57-15-51.1; 57-15-20.2(7)	(x) Upon 60 percent majority vote of qualified electors. 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.
1523	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1524	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters voting on the question of reimbursing general fund for Plant Pest Control
1525	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
1526	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1527	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
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	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1530	Law Enforcement Services	5.00 Mills	N.D.C.C. §§ 57-15-19.5; 57-15-20.2(4)	(x) Requires that question of the levy be included in the annual meeting notice and that the levy be approved by 60 percent of electors voting
1531	Payment of Township Debt to County (Levied by County #1255)		N.D.C.C. § 57-15-30.1	On taxable property in township if township debt to county is more than one year past due
1532	Gopher Extermination	Not a mill levy but a charge of not more than 6¼ cents per acre per year	N.D.C.C. § 4-16-08	
1533	x x x	x x x	x x x	x x x
1534	Maintenance of Cemeteries Owned by Township	.25 Mill	N.D.C.C. § 57-15-27.1	(x)
1535	Port Authority	4.00 Mills	N.D.C.C. §§ 11-36-14; 57-15-20.2(10)	(x) Upon approval of voters. Does not apply to any city, park district, or other taxing district that already has a port levy
		Unlimited levy for bond principal or interest deficiency if municipality population is over 10,000	N.D.C.C. § 11-36-10(8)	(x) Levy on all taxable property in the municipality



## 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
1536	Commerce Authority	4.00 Mills  Unlimited levy for bond principal or interest deficiency if political subdivision population is over 10,000	N.D.C.C. § 57-15-20.2(11)	(x) Upon approval of voters. Does not apply to any city, park district, or other taxing district that already has a commerce authority levy.  (x) Levy on all taxable property in the political subdivision

## 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	38.00 Mills	N.D.C.C. § 57-15-08	General city purposes, in cities having population of over 5,000 an additional one-half mill for each additional 1,000 but not to exceed 40.00 mills; plus, upon majority vote by qualified electors voting on the question an additional levy not to exceed 10.00 mills
	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	Excess Levy	50 percent of Basic Legal Limitation	N.D.C.C. § 57-17-02	For one year and not to exceed one succeeding year; upon approval by 60 percent of votes cast in the election
1604	Emergency - For Snow Removal, Natural Disaster or Other Emergency	2.50 Mills	N.D.C.C. §§ 57-15-48 57-15-10(23)	(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	Old Age and Survivor Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 40-46-26; 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1606	Airport or Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 57-15-36; 57-15-10(18)	(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	(x) N.D.C.C. § 57-15-10(1). 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	Deficiency Sewer & Water Connections Assessment Fund	None	N.D.C.C. §§ 40-28-05; 57-15-10(2)	(x)
1611	Deficiency or Expected Deficiency, Sidewalk Special Fund	None	N.D.C.C. §§ 40-29-14; 57-15-10(2)	(x)
1612	Deficiency or Expected Deficiency, Curbing Special Fund	None	N.D.C.C. §§ 40-31-08; 57-15-10(2)	(x)
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(5)	(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.

## 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
				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.
1614	Cemetery	2.00 Mills	N.D.C.C. § 57-15-27.1	(x)
1615	Advertising	1.00 Mill	N.D.C.C. §§ 57-15-10.1 57-15-10(17)	(x)
1616	Planning Commission	1.00 Mill	N.D.C.C. §§ 40-48-07 57-15-10(14)	(x)
1617	Planning Commission Comprehensive Study	1.00 Mill	N.D.C.C. §§ 40-48-07 57-15-10(14)	(x) Levy may be in addition to the planning commission 1.00 mill under this section and to the general fund levy for five years to initiate or undertake a comprehensive study
1618	Public Recreation System	2.50 Mills or 8.50 Mills when approved by voters	N.D.C.C. §§ 40-55-08; 40-55-09	(x) Upon vote of electors
1619	Public Building Site, Construction or Furnishings or Urban Renewal Program Participation	5.00 Mills	N.D.C.C. §§ 57-15-44; 21-03-07(5); 57-15-10(22)	(x) Question to discontinue levy shall be submitted to the qualified electors at next regular election upon petition of 25 percent or more of qualified electors voting in last regular city election. Petition may be filed not less than 60 days before election. Levy may not be levied again without majority vote of qualified electors voting on the question at a later regular election
1620	Urban Renewal Projects	None	N.D.C.C. §§ 40-58-08(8); 40-58-15(2)	(x) N.D.C.C. § 57-15-44
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. § 40-57-19	(x) N.D.C.C. § 57-15-10(3)
1623	Bonds for Purchase of Special Assessment Warrants		N.D.C.C. § 40-27-05	(x)
1624	Construction Fund	5.00 Mills	N.D.C.C. § 57-15-38 years	(x) Upon vote of electors. Not to exceed ten successive
1625	Fire Department Building or Equipment Reserve Fund	5.00 Mills	N.D.C.C. §§ 57-15-42; 57-15-10(20)	(x) Upon approval of 60 percent of those voting on the question. Amount in fund cannot exceed amount produced by a 30.00 mill levy
1626	Fire Department Station	5.00 Mills	N.D.C.C. §§ 21-03-07(5); 40-05-09.1; 57-15-10(20)	(x) Upon vote of electors. (Also see Levy No. 1656 for Cities.)



## 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
1627	Band	1.00 Mill	N.D.C.C. §§ 57-15-10; 40-37-03	(x) Band established upon 60 percent majority vote of electors. See N.D.C.C. § 40-37-03
1628	Armory or Memorial Hall Maintenance, Repair, Alteration and Reconstruction	2.00 Mills	N.D.C.C. § 40-59-01; 57-15-10(16)	(x) Upon vote of electors
1629	Emergency Medical Service	10.00 Mills	N.D.C.C. § 57-15-51	(x) Upon majority of qualified electors of the city 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.
1630	Programs and Activities for Older Persons	2.00 Mills	N.D.C.C. § 57-15-56; 57-15-06.7(25)	(x) Only if county does not levy for this purpose. Upon a majority vote of qualified electors voting on the question
1631	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance premiums, judgments, and claims of the political subdivision
1632	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1633	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1634	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1635	Forestry Purposes	2.00 Mills	N.D.C.C. § 57-15-12.1(1)(2)	(x) By board action. Additional 3.00 mills upon approval of majority of voters. Service charge alternative upon approval of majority of qualified electors voting on the question
1636	Weed Control	2.00 Mills plus 2 mills by vote of governing body	N.D.C.C. § 4.1-47-16; 4.1-47-25	(x) Cities of 3,000 population or more additional To be eligible to receive state cost-share dollars, a city must budget an amount equal to the revenue that could be raised by a levy of at least three mills for noxious weed control or eradication.
1637	(Reserved for Future Use)			
1638	Aid for Public Transportation System	5.00 Mills	N.D.C.C. § 57-15-55 57-15-10(25)	(x) Upon majority vote of qualified electors voting on the question
1639	Pension for City Employees	5.00 Mills	N.D.C.C. §§ 40-46-02; 40-05-01(69); 57-15-10(12)	(x)
1640	Discontinuance of Employees' Pension Plan	None	N.D.C.C. § 40-46-25 40-05-01(69)	(x)
1641	To Assist Organized Firemen's Relief Association	.50 Mill	N.D.C.C. § 57-15-43 57-15-10(21)	(x)

## 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
1642	Alternate Firemen's Relief Association Plan		N.D.C.C. § 18-11-10	(x) The governing body of a city that has adopted this plan shall levy a tax on all taxable property within a city sufficient in amount to equal 8 percent of the current salary of a first class fireman as last determined and approved by the governing body of the city for each active member of the fire department relief association at the time the levy is made
1643	Police Station and Correctional Facility Fund	2.00 Mills	N.D.C.C. §§ 57-15-53; 57-15-10(24)	(x) No further levy to be made while fund equals or exceeds equivalent of 10.00 mills on net taxable value of city
1644	Police Pensions	3.00 Mills	N.D.C.C. §§ 40-45-02; 40-05-01(69); 57-15-10(11)	(x) In cities having established police retirement system based upon actuarial tables
1645	Police Pensions	1.00 Mill	N.D.C.C. § 40-45-01 57-15-10(10)	(x) In cities having population in excess of 5,000 and having organized paid police department
1646	Discontinuance of Police Pension Plan	None	N.D.C.C. § 40-45-27	(x)
1647	Judgments	5.00 Mills	N.D.C.C. §§ 40-43-01; 57-15-10(4)	(x)
1648	Transportation of Public School Students	5.00 Mills or difference between estimated State Transportation Payment to School District and actual cost incurred by district	N.D.C.C. §§ 57-15-55.1 15.1-30-05; 57-15-10(25)	(x) Majority vote of qualified electors voting on the question
1649	Judgments for Property Condemned for Special Improvements	None	N.D.C.C. § 40-22-05	(x) N.D.C.C. § 57-15-10
1650	x x x	x x x	x x x	x x x
1651	Municipal Parking Facilities		N.D.C.C. § 40-60-02(2)	(x)
1652	Aid to Municipal Parking Authority		N.D.C.C. §§ 40-61-03.1; 40-61-10	(x)
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	Economic, Industrial & Planning Surveys & Career and Technical Education and On-the-Job Training	1.00 Mill	N.D.C.C. §§ 40-57.2-04; 57-15-10(15)	(x) Upon 60 percent majority vote of electors

## 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
1655	Bridge Construction when Bonded Indebtedness is Exceeded	None	N.D.C.C. § 24-08-07	(x) Also see N.D.C.C. § 24-01-01.1(26)
1656	Contracting for Fire Protection Service	15.00 Mills	N.D.C.C. § 40-05-09.2; 57-15-10(9)	(x) Upon 60 percent majority vote of electors
1657	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters voting on question of reimbursing general fund for expenditures for Plant Pest Control
1658	Municipal Arts Council	5.00 Mills	N.D.C.C. §§ 40-38.1-02; 57-15-10(7)	(x) Upon vote of the electors
1659	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1660	(Reserved for Future Use)			
1661	For Exempt Property's Proportionate Share of Fire Protection Services		N.D.C.C. §§ 57-02-08(10); 57-02-08(11)	(x) N.D.C.C. § 57-15-10(6)
1662	Animal Shelter	.50 Mill	N.D.C.C. §§ 57-15-10(27) 40-05-19	(x) Upon 60 percent of electors voting on question
1663	Job Development Authority	4.00 Mills	N.D.C.C. §§ 40-57.4-04; 57-15-10(28)	(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	Programs & Activities for Handicapped Persons	.50 Mill	N.D.C.C. §§ 57-15-10(29); 57-15-60	(x) Levy may be imposed or removed by majority of qualified voters voting on the question
1665	Lease for Court, Correction, and Law Enforcement Facilities	10.00 Mills	N.D.C.C. § 57-15-59	(x) Upon two-thirds vote governing body may enter into lease for term of one year or more, but not to exceed 20 years
1666	Port Authority	4.00 Mills	N.D.C.C. §§ 11-36-14; 57-15-10(31)	(x) In cities for which no levy has been made by a taxing district within the corporate limits of the city  (x) Levy on all taxable property in the municipality
		Unlimited levy for bond principal or interest deficiency if municipality population is over 10,000		
1667	Commerce Authority	4.00 Mills	N.D.C.C. § 57-15-10(32)	(x)  (x) Levy on all taxable property in the political subdivision
		Unlimited levy for bond principal or interest deficiency if political subdivision population is over 10,000		
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 Included in General Fund: Public Recreation System Insurance Reserve Employee Health Care Program Forestry Purposes Handicapped Persons Programs and Activities Pest Control	35.00 Mills	N.D.C.C. § 57-15-12; 4-33-11(1); 32-12.1-08	General purposes. See N.D.C.C. §§ 40-49-04; 40-49-06; 40-49-12; 40-55-09; 57-15-12.1. Forestry - additional 3.00 mills upon approval of electors in addition to and not restricted by any mill levy limit. May not exceed mills levied in taxable year 2000 including any additional levy approved by electors; the insurance reserve fund; employee health care program; public recreation system, including any additional levy approved by electors; forestry purposes except any additional levy approved by electors; pest control; handicapped persons programs and activities. May increase to any number of mills approved by a majority of the electors up to a maximum of 35.00 mills
1702	(Reserved for Future Use)  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) N.D.C.C. § 57-15-12
1705	Special Assessment on Park Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
1706	(Reserved for Future Use)			
1707	(Reserved for Future Use)			
1708	(Reserved for Future Use)			
1709	Employees' Pension	Tax not exceeding the amount necessary for district's annual con- tribution to employ- ees' pension fund	N.D.C.C. §§ 40-49-22; 57-15-12.2(1)	(x)
1710	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 52-09-08, 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1711	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1712	(Reserved for Future Use)			
1713	(Reserved for Future Use)			
1714	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1715	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1716	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)

## Levy Limitations

### 1700 - City Park District (Continued)

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
1717	Forestry Purposes (additional levy only)	3.00 Mills	N.D.C.C. §§ 57-15-12.1; 57-15-12.2(3)	(x) By Board action, upon approval of majority of voters – service charge alternative upon approval of majority of qualified electors voting on the question
1718	(Reserved for Future Use)			
1719	Parks & Recreational Facilities	5.00 Mills	N.D.C.C. §§ 57-15-12.2(3); 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
1720	(Reserved for Future Use)			
1721	(Reserved for Future Use)			
	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; 57-15-26.5	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	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision.
1803	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1804	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1805	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
1806	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1807	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
1808	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10



## 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 except it may be increased to 13.00 mills if 20 percent of qualified electors residing in district petition for it	N.D.C.C. §§ 18-10-07; 18-10-14; 57-15-26.3	Levy to be certified to county auditor on or before June 30. N.D.C.C. § 18-10-06(11) allows organization of a Firefighters Relief Assoc., additional levy not provided
	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	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10
1903	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
1904	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters voting on the question of reimbursing general fund for expenditures for Plant Pest Control
1905	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
1906	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
1907	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
1908	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
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	
	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	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2003	Judgment for Injury Claim	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2004	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
2005	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)
2006	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2007	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2008	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

## 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  b. Teachers Insurance and Retirement Fund d. Special Education Fund e. Political Subdivision Insurance Reserve Fund g. Social Security Fund h. School Rental Fund i. Unemployment Compensation Fund k. Cooperative Career and Technical Education Approved by State Board l. Career and Technical Education m. Cost of Purchasing, Contracting, Operating and Maintaining District-owned School Buses n. School Library o. Two-way Communication for School Buses p. Kindergarten q. Public Recreation System	Up to 12 percent annual increase in dollars to a maximum of 185.00 Mills; option of larger specific mill levy in districts of less than 4,000 population if approved by 55 percent majority vote of electors; option of larger specific mill levy or of no limitation in districts of over 4,000 population if approved by majority vote of electors through 2015. To be eligible for a mill levy reduction grant, a school district may levy no more than 110 mills for the general fund (exceptions). Mill levy reduction grant is applied first to reduce the general fund mill rate, then the high school tuition levy mill rate, then the high school transportation levy mill rate.	N.D.C.C. §§ 57-15-14; 57-15-14.2; ch. 57-64	See N.D.C.C. § 57-15-63.1. Applies if a mistake occurred in the 2006 tax year.
r.	Interdistrict Cooperative Agreement		N.D.C.C. §§ 57-15-14.2; ch. 15-14.1	(x) District's share of contribution to finance interdistrict cooperative agreement
	Interim Fund	No interim fund after December 31, 2003. From December 31, 2003 through December 31, 2007, the ending fund balance may not exceed 50 percent of current annual budget other than debt retirement and amounts financed from bond sources plus \$20,000. After December 31, 2007, may not exceed 45 percent of current annual budget other than debt retirement and amounts financed from bond sources plus \$20,000.	N.D.C.C. § 57-15-27	For carrying over to next fiscal year to meet cash requirements - For districts in a reorganization see § 15.1-12-09.1
2102	Board and Lodging or Transportation Allowance for High School Students	None	N.D.C.C. §§ 15.1-30-04; 57-15-14.2(1)(a)	(x) In any school district that sends high school students to another district. Any mill levy reduction grant funds remaining after the general fund levy and high school tuition fund levy are reduced to zero are applied to the high school transportation levy.
2103	High School Tuition	None	N.D.C.C. §§ 15.1-29-15; 57-15-14.2(1)(c)	(x) Any mill levy reduction grant funds remaining after the general fund levy is reduced to zero are applied to the high school tuition levy.



## Levy Limitations

### 2100 - School District (Continued)

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2104	Judgments	None	N.D.C.C. § 57-15-14.2(1)(f)	(x)
2105	Asbestos Removal or Abatement and Alternative Education Program	None	N.D.C.C. § 57-15-14.2(1)(j)	(x)
2106	Excess Levy	75 percent of Basic Legal Limitation	N.D.C.C. ch. 57-16	(x) Upon vote of qualified electors
2107	Special Assessment on School Property	None	N.D.C.C. §§ 40-23-07; 57-15-41; 21-03-07(10)	(x)
2108	Building Fund	20.00 Mills	N.D.C.C. § 57-15-16	(x) Upon approval of 60 percent of qualified electors voting on question. Reorganization plan may include building fund levy up to 10.00 mills. If plan is approved by majority vote of electors residing within boundaries of proposed new district, building fund levy becomes effective, notwithstanding any other voter approval requirement in § 57-15-16
2109	Bond Sinking and Interest	None	N.D.C.C. §§ 21-03-15; 57-15-14.4	(x)
2110	Special Reserve	3.00 Mills	N.D.C.C. §§ 57-19-04; 57-19-01	(x) Amount in such fund shall never exceed the sum which could be produced by maximum rate for all funds in that school district for that year
2111	(Reserved for Future Use)			
2112	(Reserved for Future Use)			
2113	(Reserved for Future Use)			
2114	Municipal or Regional Airport Authority	4.00 Mills	N.D.C.C. §§ 2-06-07; 2-06-14; 57-15-06.7(1)	(x)
2115	Plant Pest Control	1.00 Mill for one year	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x) Upon approval of 60 percent of voters voting on the question of reimbursing the general fund for expenditures for Plant Pest Control
2116	Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-12	(x)
2117	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2118	Multiyear Mercury and Hazardous Substance Abatement or Removal, Required Remodeling, Alternative Education Program, and Repair, Replacement, or Modification of Heating, Ventilation, or Air Conditioning Systems	15.00 Mills	N.D.C.C. § 57-15-17.1	(x) Governing body by resolution and a two-thirds vote of board may levy tax for a period of no longer than 15 years. Up to 5.00 mills may be levied for required remodeling. Up to 10.00 mills may be levied for alternative education
2119	x x x	x x x	x x x	x x x
2120	Interest and Principal Payments on Bonds Issued to Pay Compromise of Judgment for Injury Claim	None	N.D.C.C. § 32-12.1-14	(x)

## Levy Limitations

### 2100 - School District (Continued)

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
2121	Interest and Principal Payments on Bonds Issued for Community or Junior College or Off-Campus Educational Center for Capital Construction Purposes	2.00 Mills	N.D.C.C. § 21-03-06(4.1)	(x) Payment of principal and interest on bonds. Principal amount of bonds issued shall not exceed \$700,000. Indebtedness shall be within debt limit established by law. Bonds shall never become general obligations of the state of North Dakota
2122	Long-Distance Learning and Education Technology	5.00 Mills	N.D.C.C. § 57-15-14.5	(x) Approval by a majority vote of qualified electors voting on the question
2123	School District Reorganization	None	N.D.C.C. §§ 15.1-12-10; 15.1-12-11	Approval by majority of electors residing within each school district voting in favor of formation of new district

### 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	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2204	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2205	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2206	Judgments	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2207	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3) 52-09-08; 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

## Levy Limitations

### 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	2.00 Mills	N.D.C.C. § 4-22-26(17)(a)	
	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	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2303	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2304	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2305	Judgments	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2306	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. § 52-09-07(3); 52-09-08, 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10

### 2400 - Southwest Water Authority District

Levy No.	Fund Or Purpose	Maximum Rate Or Amount	Law	Remarks (x) Indicates levies in add. to Gen. Fund Levy
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	Plant Pest Control	1.00 Mill	N.D.C.C. §§ 4-33-11; 57-15-28.1(1)	(x)
2403	Insurance Reserve Fund	5.00 Mills	N.D.C.C. §§ 32-12.1-08; 57-15-28.1(2)	(x) May be used for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision
2404	Judgments	5.00 Mills	N.D.C.C. §§ 32-12.1-11; 57-15-28.1(3)	(x)
2405	Railroad Purposes	4.00 Mills	N.D.C.C. §§ 49-17.2-21; 57-15-28.1(4)	(x)
2406	Old Age and Survivors Insurance, Federal Social Security, and Employee Retirement	30.00 Mills	N.D.C.C. §§ 52-09-07(3); 52-09-08; 57-15-28.1(5)	(x) Also see N.D.C.C. § 52-09-27 and ch. 52-10



### Levy Limitations

#### 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).