Sixty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1157

Introduced by

Representatives Headland, Pollert

Senator Wanzek

A BILL for an Act to create and enact section 57-15-19.7 of the North Dakota Century Code, relating to township excess levies for emergency purposes; and to amend and reenact section 57-15-20.2 of the North Dakota Century Code, relating to exceptions to tax levy limitations in townships; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. Section 57-15-19.7 of the North Dakota Century Code is created and enacted as follows:

57-15-19.7. Township levy for emergency purposes.

1. Upon approval of a majority of electors of the township voting on the question, a township may levy the number of mills necessary for the purpose of addressing natural disasters or other emergency conditions.
2. The levy under this section may be made only if notice of the question of the approval of the levy has been included with the notice of the annual meeting provided in section 58-04-01.
3. Approval by the electors of increased levy authority under this section may not be effective for more than five taxable years, or until the emergency conditions have been resolved, whichever is less.

SECTION 2. AMENDMENT. Section 57-15-20.2 of the North Dakota Century Code is amended and reenacted as follows:

57-15-20.2. Exceptions to tax levy limitations in townships.

1. The tax levy limitations specified in section 57-15-20 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the township:

~~1.~~ a. A township levying a tax for the purpose of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township in accordance with section 57-15-19.4 may levy a tax not exceeding five mills.

~~2.~~ b. A township levying a tax for airport purposes in accordance with section 2-06-15 may levy a tax not exceeding four mills.

~~3.~~ c. A township levying a tax for special assessment districts in accordance with chapter 58-18.

d. A township levying tax for emergency purposes in accordance with section 57-15-19.7.

2. Tax levy or mill levy limitations do not apply to any statute which expressly provides that taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2020.