

HOUSE BILL NO. 1119

Introduced by

Representatives Heinert, Bosch, Grueneich, Meier, Porter, M. Ruby, Stemen, Thomas

Senators Dever, Patten

1 A BILL for an Act to amend and reenact section 57-15-01 of the North Dakota Century Code,
2 relating to communication of property tax levies with the public.

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

4 **SECTION 1. AMENDMENT.** Section 57-15-01 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-15-01. Levy in specific amounts - Exceptions.**

7 With the exception of special assessment taxes and such general taxes as may be
8 definitely fixed by law, all state, county, city, township, school district, and park district taxes
9 must be levied or voted in specific amounts of money. For purposes of communicating with the
10 public and comparing the amount levied in the current taxable year to the amount levied in the
11 preceding taxable year, a taxing district:

12 1. Shall express levies in terms of dollars rather than mills.

13 2. Only may refer to a mill rate used to calculate property tax or an increase or decrease
14 in the mill rate if the taxing district provides the corresponding tax levied in dollars
15 immediately preceding or following the reference to the mill rate.