

Introduced by

Senators Clemens, Lee

Representatives Jonas, Koppelman, Marschall

1 A BILL for an Act to amend and reenact section 57-15-41 of the North Dakota Century Code,
2 relating to exemptions from political subdivision tax levies for payment of special assessments;
3 and to provide for a legislative management study.

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

5 **SECTION 1. AMENDMENT.** Section 57-15-41 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-15-41. Political subdivision tax levies for payment of special assessments, land**
8 **acquisition, or debt service exempt from levy limitations.**

9 No tax levy limitations provided by any statute of this state apply to tax levies by any county,
10 city, school district, park district, or township for the purpose of paying any special assessments,
11 land acquisition costs, or paying debt service on bonds issued to prepay special assessments
12 made in accordance with the provisions of title 40, against property owned by such the county,
13 city, school district, park district, or township. Any surplus in the special assessment fund after
14 all of the special assessments for which the fund was created have been paid shall must be
15 placed in the general fund of the political subdivision.

16 **SECTION 2. LEGISLATIVE MANAGEMENT STUDY - SPECIAL ASSESSMENTS LEVIED**
17 **AGAINST POLITICAL SUBDIVISIONS.** During the 2023-24 interim, the legislative
18 management shall consider studying the impact of political subdivisions levying special
19 assessments against other political subdivisions and the overall impact on taxpayers. The study
20 must include analysis of the impact on taxpayers not governed by the political subdivision
21 levying special assessments and explore forms of taxation policy that minimize the levying of
22 special assessments in the form of taxes through political subdivisions. The legislative
23 management shall report its findings and recommendations, together with any legislation
24 required to implement the recommendations, to the sixty-ninth legislative assembly.