Prepared by the North Dakota Legislative Council
staff for the Public Safety Committee
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PROPERTY TAXES FOR AMBULANCE SERVICES

The 2001 Legislative Assembly approved House Bill No. 1405 which increased the maximum mill levy rate for ambulance services from 5 mills to 10 mills. The North Dakota Century Code references relating to property tax rates for ambulance services include:

County - Section 57-15-06.7(23) provides that a county may levy a tax of up to 10 mills for county emergency medical services.

Township - Section 57-15-20.2(7) provides that a township may levy a tax of up to 10 mills for emergency medical services.

Rural ambulance service districts - Pursuant to Section 57-15-26.5, a rural ambulance service district may levy a tax not exceeding 10 mills on the taxable value of property within the district.

City - Pursuant to Section 57-15-51, a city may impose a levy of up to 10 mills upon its taxable valuation for the purpose of subsidizing city emergency medical services. Whenever a tax for county emergency medical services is levied, any city levying a tax for emergency medical services may be exempted from the county tax levy.

A summary of property taxes collected per county for emergency medical services and ambulance services as provided in the Tax Department's *2006 Property Tax Statistical Report* is attached as an appendix.

ATTACH:1