

CITY PARK DISTRICT CREATION, CONSOLIDATION, AND DISSOLUTION

City park districts are created by the city in which the district is located. Under North Dakota Century Code Section 40-49-02, any incorporated city by a two-thirds vote of its governing body may take advantage of the provisions of law relating to park districts. Section 40-49-05 requires that all of the powers of a city park district must be exercised by a board of park commissioners. Under Section 40-49-07.2, a city park district may be dissolved. However, to dissolve the city park district, a resolution approved by a majority of the board of park commissioners or a petition signed by 25 percent or more of the qualified electors of the city park district must be submitted to the governing body of the city. If either of those two requirements is met, the governing body of the city is required to submit the question of dissolution to the electors of the park district.

The main issue that would arise if a city park district is dissolved is that the taxing authority for the city park district would be dissolved as well. Under Section 57-15-12, the levy for a park district may not exceed the sum of the number of mills levied by the park district in the taxable year 2000 for the general fund. However, a park district may increase its general fund levy to any number of mills approved by the majority of the electors of the park district up to a maximum levy of 35 mills. A copy of the July 2009 Schedule of Levy Limitations ([Appendix A](#)) prepared by the State Tax Commissioner is attached. In addition, pages from the 2008 Property Tax Statistical Report ([Appendix B](#)) prepared by the State Tax Commissioner are attached. These pages show the

property taxes levied in each county by the state and political subdivisions, including city park districts. The total amount collected for city park districts in 2008 was \$37,330,933.64--fourth in amount behind school districts, counties, and cities. This amount reflects a 120.3 percent increase since 1995.

Although a city park district may combine with another city park district or a county park district, transfer power to the county, or enter a joint powers agreement, there is no procedure for a city park district to consolidate with the governing body of a city. Under Chapter 40-49.1, a city park district may combine with one or more city park districts or county park districts. Under Section 40-49.1-03, as a political subdivision, the combined city park district has the status of a city park district or the status of a county park district when combined. If applicable, all laws relating to the functions and powers of a city park district and the functions and powers of a county park district apply to the combined board. Chapter 54-40.5 is intended to allow political subdivisions to transfer powers to the county in which the political subdivision is located. Thus, a city park district could be transferred to county government. Under Chapter 54-40.3, political subdivisions may enter joint powers agreements. However, this chapter is meant more for cooperation than consolidation. The cooperation may result in some consolidation of administrative functions, but the entities in the joint powers agreement would still exist.

ATTACH:2

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.

Table 3 - Summary of 2008 General and Special Property Taxes Levied by the State and Political Subdivisions (1 of 3)

County	State 1000	Garrison Diversions 1100	Counties 1200	Townships 1500	Cities 1600	County
Adams	8,092.11	---	1,279,786.05	68,239.53	100,679.54	Adams
Barnes	41,833.14	41,814.22	4,489,320.77	668,972.98	1,120,406.07	Barnes
Benson	14,645.47	14,645.47	1,809,027.12	249,301.76	129,566.80	Benson
Billings	6,603.34	---	606,324.10	---	34,306.54	Billings
Bottineau	29,311.04	29,311.04	3,057,400.37	435,796.27	473,986.14	Bottineau
Bowman	13,869.43	---	896,310.18	140,922.75	466,561.24	Bowman
Burke	9,105.31	---	813,681.08	144,883.37	93,859.69	Burke
Burleigh	247,177.18	247,177.18	13,798,030.91	584,918.27	17,263,654.03	Burleigh
Cass	452,060.72	452,003.66	30,356,270.11	1,084,754.05	27,960,441.04	Cass
Cavalier	25,496.66	---	3,325,270.79	463,148.15	417,065.26	Cavalier
Dickey	19,860.93	19,860.93	2,293,906.11	268,505.37	460,742.28	Dickey
Divide	9,987.84	---	1,140,195.52	213,773.18	125,982.33	Divide
Dunn	14,008.55	---	1,714,833.57	---	124,807.06	Dunn
Eddy	6,793.39	6,793.39	1,084,708.81	124,349.28	160,720.39	Eddy
Emmons	14,783.14	---	1,963,343.10	5,343.39	232,028.66	Emmons
Foster	13,497.48	13,497.48	1,385,416.56	232,534.97	405,459.13	Foster
Golden Valley	6,127.09	---	655,333.21	91,300.16	116,161.49	Golden Valley
Grand Forks	181,689.34	181,689.34	20,164,639.03	716,057.66	15,387,311.37	Grand Forks
Grant	9,165.73	---	1,311,340.93	35,441.35	125,089.37	Grant
Griggs	9,861.63	9,861.63	1,434,091.20	166,007.08	201,374.67	Griggs
Hettinger	10,419.91	---	1,335,514.61	161,359.63	192,770.63	Hettinger
Kidder	10,961.81	---	1,215,410.07	96,526.84	100,575.31	Kidder
LaMoure	19,313.87	19,296.00	1,946,981.19	294,762.01	359,758.83	LaMoure
Logan	7,682.71	---	1,008,566.91	26,064.16	137,968.10	Logan
McHenry	23,835.77	23,835.77	1,975,627.81	320,015.26	276,858.13	McHenry
McIntosh	10,653.81	---	1,500,239.63	4,173.68	215,986.73	McIntosh
McKenzie	20,283.94	20,284.04	831,792.74	116,777.56	195,320.20	McKenzie
McLean	31,925.34	31,925.34	1,816,444.17	159,044.80	602,085.51	McLean
Mercer	20,897.82	---	2,170,438.59	---	701,534.50	Mercer
Morton	72,730.85	---	10,064,822.22	8,647.56	4,160,087.79	Morton
Mountrail	17,841.49	---	2,108,425.55	228,825.90	455,909.53	Mountrail
Nelson	11,615.93	11,615.93	1,741,590.54	251,885.68	226,320.74	Nelson
Oliver	7,946.85	---	844,844.23	---	40,992.86	Oliver
Pembina	32,057.29	---	3,298,828.10	594,719.10	556,469.20	Pembina
Pierce	14,555.82	14,555.82	1,398,804.92	197,305.54	505,198.86	Pierce
Ramsey	29,295.78	29,295.78	3,838,118.54	338,766.43	1,409,010.29	Ramsey
Ransom	18,579.31	18,563.73	1,986,365.55	277,438.29	883,561.10	Ransom
Renville	10,643.98	10,643.98	987,911.48	184,457.16	176,379.00	Renville
Richland	55,684.89	55,684.89	7,222,790.41	851,537.96	2,129,992.23	Richland
Rolette	10,674.17	---	1,406,978.01	24,520.63	345,189.98	Rolette
Sargent	16,768.51	16,761.70	2,065,785.43	281,167.00	881,385.50	Sargent
Sheridan	7,005.48	7,005.48	703,493.54	54,827.92	46,106.96	Sheridan
Sioux	2,306.49	---	400,145.10	8,438.09	11,825.48	Sioux
Slope	5,896.62	---	357,618.47	65,863.25	3,816.46	Slope
Stark	57,569.01	---	6,293,352.79	---	3,644,109.73	Stark
Steele	12,163.09	12,163.09	1,429,976.97	272,736.81	176,530.42	Steele
Stutsman	57,802.60	57,767.00	6,148,936.65	590,767.80	3,524,262.99	Stutsman
Towner	12,043.07	---	1,384,765.34	202,819.66	192,635.40	Towner
Traill	28,745.98	28,745.98	4,129,171.26	542,693.65	762,386.91	Traill
Walsh	33,964.89	---	4,565,762.15	405,221.06	923,874.55	Walsh
Ward	150,366.04	150,365.81	10,452,430.26	715,787.70	11,485,785.40	Ward
Wells	19,484.77	19,484.77	2,106,890.53	258,736.32	353,140.32	Wells
Williams	52,678.10	52,022.33	5,694,424.32	527,074.09	2,243,497.77	Williams
Total	2,028,365.51	1,596,671.78	188,012,477.60	13,757,211.11	103,321,530.51	
	0.26%	0.20%	23.83%	1.74%	13.10%	

Table 3 - Summary of 2008 General and Special Property Taxes Levied by the State and Political Subdivisions (2 of 3)

County	City Park Districts 1700	Rural Ambulance 1800	Rural Fire Protection 1900	Hospital Districts 2000	School Districts 2100	Recreation Service District 2200	County
Adams	48,825.54	--	45,021.82	--	1,522,715.73	--	Adams
Barnes	438,272.64	--	98,751.97	--	8,263,512.97	--	Barnes
Benson	18,588.00	--	46,602.59	--	2,696,663.01	--	Benson
Billings	--	--	56,547.68	--	225,174.57	--	Billings
Bottineau	88,547.34	58,622.06	179,988.99	--	5,039,245.88	5,832.87	Bottineau
Bowman	104,302.79	--	40,544.05	--	2,141,982.77	--	Bowman
Burke	21,000.54	19,990.13	30,338.96	--	1,616,095.79	--	Burke
Burleigh	7,230,390.06	38,194.48	466,363.27	--	54,884,683.32	--	Burleigh
Cass	12,425,108.11	--	240,104.86	--	121,133,303.40	--	Cass
Cavalier	58,407.78	--	63,549.62	--	4,152,697.66	--	Cavalier
Dickey	112,127.13	--	25,386.49	--	4,031,746.76	--	Dickey
Divide	46,424.32	33,192.31	34,476.34	45,744.74	1,373,290.13	--	Divide
Dunn	28,003.45	23,575.11	81,446.59	--	2,446,792.85	--	Dunn
Eddy	62,844.04	--	19,449.84	--	1,217,754.00	--	Eddy
Emmons	33,983.00	--	75,769.94	74,064.20	2,538,084.70	--	Emmons
Foster	102,429.89	--	10,191.04	--	2,406,536.69	--	Foster
Golden Valley	32,672.41	--	34,662.44	--	1,072,302.00	--	Golden Valley
Grand Forks	5,459,951.40	--	168,927.87	--	38,747,157.25	--	Grand Forks
Grant	19,506.33	--	49,527.44	--	1,778,453.54	--	Grant
Griggs	30,895.87	--	11,119.59	--	2,106,842.82	--	Griggs
Hettinger	59,266.51	--	42,762.49	--	1,868,617.94	--	Hettinger
Kidder	31,952.60	--	50,327.14	--	1,904,309.68	--	Kidder
LaMoure	65,786.95	--	8,763.45	--	3,604,349.79	--	LaMoure
Logan	26,624.79	--	36,836.58	--	1,368,906.02	--	Logan
McHenry	52,380.31	--	113,511.17	--	4,286,699.70	--	McHenry
McIntosh	55,615.73	--	28,253.49	--	1,951,226.88	--	McIntosh
McKenzie	78,580.84	396.64	85,801.55	--	2,957,307.02	--	McKenzie
McLean	155,157.99	123,413.47	161,408.09	--	5,639,280.74	--	McLean
Mercer	213,701.58	--	63,881.60	--	4,316,124.05	--	Mercer
Morton	1,531,119.10	--	184,226.39	--	15,979,956.05	--	Morton
Mountrail	49,365.60	16,002.88	59,077.77	--	3,537,233.02	--	Mountrail
Nelson	30,276.03	18,207.55	68,549.11	--	2,230,041.31	--	Nelson
Oliver	4,367.01	--	39,395.96	--	1,447,117.01	--	Oliver
Pembina	87,105.07	--	54,294.45	--	6,623,070.38	--	Pembina
Pierce	53,512.29	--	51,112.94	--	2,902,432.41	--	Pierce
Ramsey	618,619.73	--	74,244.01	--	5,896,943.93	--	Ramsey
Ransom	74,387.44	--	80,120.63	--	3,907,738.88	--	Ransom
Renville	30,893.96	13,500.69	41,936.43	--	1,970,346.45	--	Renville
Richland	556,583.99	117,265.44	372,149.70	--	11,919,205.76	--	Richland
Rolette	39,872.71	--	35,967.50	--	2,100,175.88	198.84	Rolette
Sargent	74,092.71	13,634.70	100,029.26	--	3,431,706.72	--	Sargent
Sheridan	13,018.74	16,050.16	24,487.82	--	1,371,459.62	--	Sheridan
Sioux	--	--	3,394.01	--	439,367.07	--	Sioux
Slope	359.90	--	21,098.22	--	712,283.28	--	Slope
Stark	1,026,354.98	--	197,981.33	--	11,252,206.40	--	Stark
Steele	39,277.97	--	61,829.52	--	2,484,179.10	--	Steele
Stutsman	1,135,878.18	--	143,898.66	--	12,471,224.63	--	Stutsman
Towner	60,545.26	--	49,803.86	--	2,181,099.12	--	Towner
Traill	175,799.43	--	67,368.16	--	5,989,851.33	--	Traill
Walsh	244,550.40	--	121,525.11	--	7,308,424.16	--	Walsh
Ward	3,242,207.11	--	359,862.27	--	28,591,015.40	--	Ward
Wells	94,617.62	26,418.52	46,664.21	--	3,484,021.39	--	Wells
Williams	1,046,780.47	32,675.95	121,112.03	--	9,966,765.54	--	Williams
Total	37,330,933.64	551,140.09	4,750,446.30	119,808.94	435,489,722.50	6,031.71	
	4.73%	0.07%	0.60%	0.02%	55.20%	0.00%	

Table 3 - Summary of 2008 General and Special Property Taxes Levied by the State and Political Subdivisions (3 of 3)

County	Soil Conservation Districts 2300	Southwest Water Authority 2400	Subtotal Ad Valorem and Special Taxes	Special Assessments	Total Taxes and Special Assessments	County
Adams	8,092.11	8,092.11	3,089,544.54	1,244.12	3,090,788.66	Adams
Barnes	41,814.22	---	15,204,698.98	754,579.30	15,959,278.28	Barnes
Benson	19,624.92	---	4,998,665.14	6,611.28	5,005,276.42	Benson
Billings	---	6,603.34	935,559.57	---	935,559.57	Billings
Bottineau	38,189.86	---	9,436,231.86	607,855.49	10,044,087.35	Bottineau
Bowman	13,869.43	13,869.43	3,832,232.07	3,639.00	3,835,871.07	Bowman
Burke	12,565.34	---	2,761,520.21	91,764.18	2,853,284.39	Burke
Burleigh	190,480.20	---	94,951,068.90	9,072,389.72	104,023,458.62	Burleigh
Cass	203,308.73	---	194,307,354.68	36,614,182.85	230,921,537.53	Cass
Cavalier	25,496.66	---	8,531,132.58	468,115.41	8,999,247.99	Cavalier
Dickey	19,860.93	---	7,251,996.93	136,065.97	7,388,062.90	Dickey
Divide	9,588.56	---	3,032,655.27	121,812.79	3,154,468.06	Divide
Dunn	21,970.40	13,993.88	4,469,431.46	56,512.36	4,525,943.82	Dunn
Eddy	25,986.57	---	2,709,399.71	146,662.35	2,856,062.06	Eddy
Emmons	---	---	4,937,400.13	148,834.64	5,086,234.77	Emmons
Foster	20,111.29	---	4,589,674.53	404,079.80	4,993,754.33	Foster
Golden Valley	6,127.09	6,127.09	2,020,812.98	50,632.14	2,071,445.12	Golden Valley
Grand Forks	181,681.13	---	81,189,104.39	8,740,780.06	89,929,884.45	Grand Forks
Grant	20,164.63	---	3,348,689.32	189,668.11	3,538,357.43	Grant
Griggs	10,650.60	---	3,980,705.09	139,036.06	4,119,741.15	Griggs
Hettinger	20,422.95	10,419.91	3,701,554.58	90,913.32	3,792,467.90	Hettinger
Kidder	10,959.92	---	3,421,023.37	464,967.25	3,885,990.62	Kidder
LaMoure	19,296.00	---	6,338,308.09	111,066.26	6,449,374.35	LaMoure
Logan	7,682.71	---	2,620,331.98	38,202.93	2,658,534.91	Logan
McHenry	39,100.79	---	7,111,864.71	276,048.03	7,387,912.74	McHenry
McIntosh	21,094.54	---	3,787,244.49	148,150.37	3,935,394.86	McIntosh
McKenzie	20,284.04	---	4,326,828.57	582,573.76	4,909,402.33	McKenzie
McLean	36,598.68	---	8,757,284.13	720,366.08	9,477,650.21	McLean
Mercer	26,335.72	20,897.72	7,533,811.58	409,684.88	7,943,496.46	Mercer
Morton	72,699.56	72,699.56	32,146,989.08	5,758,964.24	37,905,953.32	Morton
Mountrail	17,805.84	---	6,490,487.58	233,657.70	6,724,145.28	Mountrail
Nelson	12,080.53	---	4,602,183.35	206,747.56	4,808,930.91	Nelson
Oliver	16,211.52	7,946.85	2,408,822.29	1,946.10	2,410,768.39	Oliver
Pembina	29,822.22	---	11,276,365.81	1,333,377.46	12,609,743.27	Pembina
Pierce	14,555.82	---	5,152,034.42	86,776.20	5,238,810.62	Pierce
Ramsey	41,307.08	---	12,275,601.57	443,470.84	12,719,072.41	Ramsey
Ransom	17,869.13	---	7,264,624.06	139,572.14	7,404,196.20	Ransom
Renville	12,346.95	---	3,439,060.08	41,711.17	3,480,771.25	Renville
Richland	55,586.91	---	23,336,482.18	2,311,914.94	25,648,397.12	Richland
Rolette	13,769.61	---	3,977,347.33	221,215.70	4,198,563.03	Rolette
Sargent	16,761.70	---	6,898,093.23	712,554.12	7,610,647.35	Sargent
Sheridan	13,730.68	---	2,257,186.40	6,417.11	2,263,603.51	Sheridan
Sioux	3,298.32	---	868,774.56	2,985.53	871,760.09	Sioux
Slope	7,930.71	5,896.61	1,180,763.52	6,110.67	1,186,874.19	Slope
Stark	60,993.18	57,569.01	22,590,136.43	297,258.41	22,887,394.84	Stark
Steele	12,163.09	---	4,501,020.06	432,121.33	4,933,141.39	Steele
Stutsman	---	---	24,130,538.51	1,986,029.23	26,116,567.74	Stutsman
Towner	14,692.57	---	4,098,404.28	199,800.98	4,298,205.26	Towner
Traill	28,745.98	---	11,753,508.68	1,812,685.49	13,566,194.17	Traill
Walsh	35,663.06	---	13,638,985.38	661,654.87	14,300,640.25	Walsh
Ward	57,170.91	---	55,204,990.90	1,499,767.79	56,704,758.69	Ward
Wells	32,929.29	---	6,442,387.74	288,889.59	6,731,277.33	Wells
Williams	53,653.79	---	19,790,684.39	772,809.90	20,563,494.29	Williams
Total	1,713,146.47 0.22%	224,115.51 0.03%	788,901,601.67 100.00%	80,054,877.58	868,956,479.25	