

Introduced by

1 A BILL for an Act to create and enact section 11-11-05.1 of the North Dakota Century Code,
2 relating to joint meetings of boards of county commissioners to consider property tax levy
3 requests of multicounty taxing districts; to amend and reenact sections 2-06-14, 4-02-27,
4 4.1-47-14, 4.1-47-25, 11-11.1-04, 11-11.1-06, 11-28-06, 11-28-17, 11-28.3-09, 11-36-14,
5 11-37-13, 18-10-07, 23-18.2-12, 23-24-09, 23-30-07, 23-35-07, and 40-38-02, subsection 6 of
6 section 40-57.4-03, and sections 40-57.4-04, 50-06.2-05, 57-15-26.3, 57-15-26.4, 57-15-26.5,
7 61-04.1-26, 61-16.1-06, and 61-16.1-25 of the North Dakota Century Code, relating to approval
8 authority of boards of county commissioners and city governing bodies over property tax levies
9 of unelected governing bodies; and to provide an effective date.

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

11 **SECTION 1. AMENDMENT.** Section 2-06-14 of the North Dakota Century Code is amended
12 and reenacted as follows:

13 **2-06-14. Tax levy may be certifiedFinancial report, proposed budget, and proposed**
14 **levy by airport authority or municipality.**

15 TheAn airport authority may certify annually to the governing bodies, the amount of tax to
16 be levied by each municipality participating in the creation of the airport authority, and the
17 municipality shall levy the amount certified, pursuant to provisions of law authorizing cities and
18 other political subdivisions of this state to levy taxes for airport purposes. Thethat is not a city or
19 county governing body and which is seeking approval of a property tax levy by a city or county
20 governing body under this chapter must:

- 21 1. By February first of the year for which the levy is sought, file with the auditor of each
22 participating city or county in a format prescribed by the auditor a financial report for
23 the preceding calendar year showing all receipts and expenditures during that year
24 and the beginning and ending balances of each fund held by the airport authority

1 during that year, a proposed budget including anticipated expenditures and revenues
2 for the current year, and the proposed amount of the requested property tax levy in
3 dollars. The information must be accompanied by a copy of the most recent audit
4 report of the airport authority.

5 2. Appear at the time and place determined by the governing body of the city or county
6 for a public hearing on its proposed budget and property tax levy.

7 After the public hearing on the proposed budget and property tax levy, the governing body of
8 the city or county may approve or alter the proposed budget and property tax levy or may
9 request that the airport authority commissioners reconsider, revise, and resubmit the proposed
10 budget and property tax levy. When the governing body of the city or county has approved a
11 legal and sufficient levy in dollars for the airport authority for the current year, the governing
12 body of the city or county may levy made may not exceed a tax not exceeding the maximum
13 levy permitted by the laws of this state for airport purposes. The municipality or county shall
14 collect the taxes certified by levied for an airport authority in the same manner as other taxes are
15 levied and collected. The proceeds of such taxes must be deposited in a special account or
16 accounts in which other revenues of the authority are deposited and may be expended by the
17 authority as provided for in this chapter. Prior to the issuance of bonds under section 2-06-10
18 the airport authority or the municipality governing body of the city or county may by resolution
19 covenant and agree that the total amount of such taxes then authorized by law, or such portion
20 thereof as may be specified by the resolution, will be certified, levied, and deposited annually
21 until the bonds and interest are fully paid.

22 **SECTION 2. AMENDMENT.** Section 4-02-27 of the North Dakota Century Code is amended
23 and reenacted as follows:

24 **4-02-27. ~~Reports required~~Financial report, proposed budget, and proposed levy of**
25 **county fair associations~~association~~ - Budget and levy hearing - Tax levies for support**
26 **thereof~~levy authority~~.**

27 ~~Any county fair association receiving the aid provided for in this chapter, at the regular~~
28 ~~meeting of the board of county commissioners held in the month of January following the~~
29 ~~holding of such county fair, shall make a full report to the board of all moneys received by it from~~
30 ~~all sources and of all disbursements. The report must show the amount of the debts and the~~
31 ~~amount of moneys in the treasury of the association, and the amount of any deficit after the~~

1 ~~payment of its expenses, and must contain an estimate of the amount, if any, which it will be~~
2 ~~necessary to raise above the estimated ordinary receipts of the association for the purposes of~~
3 ~~its fair for the ensuing year. The report and estimate must be verified by the oath of the~~
4 ~~president, or vice president, the secretary, treasurer, and a majority of the board of directors of~~
5 ~~the association. After the filing and approval of the report, the board of county commissioners~~
6 ~~shall levy a tax for the current year equal to the estimate contained in the association's report, if~~
7 ~~the report filed shows that the funds have been expended legally and if the levy has been~~
8 ~~approved by the voters or the board of county commissioners, as required by law.~~ A county fair
9 association seeking approval of a property tax levy under this chapter must:

- 10 1. By February first of the year for which the levy is sought, file with the county auditor in
11 a format prescribed by the county auditor a financial report for the preceding calendar
12 year showing all receipts and expenditures during that year and the beginning and
13 ending balances of each fund held by the association during that year, a proposed
14 budget including anticipated expenditures and revenues for the current year, and the
15 proposed amount of the requested property tax levy in dollars. The information must
16 be accompanied by a copy of the most recent audit report of the association.
- 17 2. Appear at the time and place determined by the board of county commissioners for a
18 public hearing on its proposed budget and property tax levy.

19 After the public hearing on the proposed budget and property tax levy, the board of county
20 commissioners may approve or alter the proposed budget and property tax levy or may request
21 that the association reconsider, revise, and resubmit the proposed budget and property tax levy.
22 When the board of county commissioners has approved a legal and sufficient levy in dollars for
23 the association for the current year, the board may levy that amount. The tax levied for the
24 current year may not exceed the limitation in section 57-15-06.7, and the amount levied must be
25 paid to the association as provided in section 4-02-26.

26 **SECTION 3. AMENDMENT.** Section 4.1-47-14 of the North Dakota Century Code is
27 amended and reenacted as follows:

1 **4.1-47-14. County noxious weed control program - Payment of expensesFinancial**
2 **report, proposed budget, and proposed levy - Mill levy authorization.**

- 3 1. The board of county commissioners may pay the expenses of a county noxious weed
4 control program authorized under this chapter from the county general fund, the
5 noxious weed control fund, or both.
- 6 2. A county weed board seeking approval of a property tax levy under this chapter must:
- 7 a. ~~The county weed board may annually certify to the board of county~~
8 ~~commissioners a tax, not to exceed two mills on the taxable valuation of all~~
9 ~~property in the county, other than that which lies within the boundaries of a city~~
10 ~~having a noxious weed control program under this chapter.~~
- 11 b. ~~In addition to the levy authorized in subdivision a, the board of county~~
12 ~~commissioners may levy an amount not to exceed two mills per dollar on the~~
13 ~~taxable valuation of all property in the county, other than that which lies within the~~
14 ~~boundaries of a city having a noxious weed control program under this chapter.~~
- 15 c. ~~The board of county commissioners shall levy the taxes authorized by this~~
16 ~~subsection and shall place those moneys in a separate fund designated as the~~
17 ~~noxious weed control fund, which is used to pay the expenses of a county~~
18 ~~noxious weed control program.~~
- 19 d. ~~The tax may be levied in excess of the mill levy limit prescribed by law for general~~
20 ~~purposes.~~By February first of the year for which the levy is sought, file with the
21 county auditor in a format prescribed by the county auditor a financial report for
22 the preceding calendar year showing all receipts and expenditures during that
23 year and the beginning and ending balances of each fund held by the county
24 weed board during that year, a proposed budget including anticipated
25 expenditures and revenues for the current year, and the proposed amount of the
26 requested property tax levy in dollars. The information must be accompanied by a
27 copy of the most recent audit report of the county weed board.
- 28 b. Appear at the time and place determined by the board of county commissioners
29 for a public hearing on its proposed budget and property tax levy.
- 30 3. After the public hearing on the proposed budget and property tax levy, the board of
31 county commissioners may approve or alter the proposed budget and property tax

1 levy or may request that the county weed board reconsider, revise, and resubmit the
2 proposed budget and property tax levy. When the board of county commissioners has
3 approved a legal and sufficient levy in dollars for the county weed board for the current
4 year, the board of county commissioners may levy that amount. The levy under this
5 section may not exceed four mills per dollar of taxable valuation of property in the
6 county, excluding property within the boundaries of a city that has a noxious weed
7 control program under this chapter.

- 8 4. For purposes of this section, the expenses of a county noxious weed control program
9 include compensation for and the reimbursement of expenses incurred by the county
10 weed board, the county weed control officer, and other employees of the board, and
11 expenses incurred in the provision of noxious weed control, as authorized by this
12 chapter.

13 **SECTION 4. AMENDMENT.** Section 4.1-47-25 of the North Dakota Century Code is
14 amended and reenacted as follows:

15 **4.1-47-25. City noxious weed control program - ~~Payment of expenses~~Financial report,**
16 **proposed budget, and proposed levy - Mill levy authorization.**

- 17 1. The governing body of a city may pay the expenses of a city noxious weed control
18 program authorized under this chapter from the city general fund, the noxious weed
19 control fund, or both.
- 20 2. A city weed board seeking approval of a property tax levy under this chapter must:
- 21 a. ~~The city weed board may annually certify to the governing body of a city a tax,~~
22 ~~not to exceed two mills on the taxable valuation of all property in the city.~~
- 23 b. ~~In addition to the levy authorized in subdivision a, the governing body of a city~~
24 ~~may levy an amount not to exceed two mills per dollar on the taxable valuation of~~
25 ~~all property in the city.~~
- 26 c. ~~The governing body of a city shall levy the taxes authorized by this subsection~~
27 ~~and shall place those moneys in a separate fund designated as the noxious weed~~
28 ~~control fund, which is used to pay the expenses of a city noxious weed control~~
29 ~~program.~~
- 30 d. ~~The tax may be levied in excess of the mill levy limit prescribed by law for general~~
31 ~~purposes.~~By February first of the year for which the levy is sought, file with the

1 city auditor in a format prescribed by the city auditor a financial report for the
2 preceding calendar year showing all receipts and expenditures during that year
3 and the beginning and ending balances of each fund held by the city weed board
4 during that year, a proposed budget including anticipated expenditures and
5 revenues for the current year, and the proposed amount of the requested
6 property tax levy in dollars. The information must be accompanied by a copy of
7 the most recent audit report of the city weed board.

8 b. Appear at the time and place determined by the city governing body for a public
9 hearing on its proposed budget and property tax levy.

10 3. After the public hearing on the proposed budget and property tax levy, the city
11 governing body may approve or alter the proposed budget and property tax levy or
12 may request that the city weed board reconsider, revise, and resubmit the proposed
13 budget and property tax levy. When the city governing body has approved a legal and
14 sufficient levy in dollars for the city weed board for the current year, the city governing
15 body may levy that amount.

16 4. For purposes of this section, the expenses of a city noxious weed control program
17 include compensation for and the reimbursement of expenses incurred by the city
18 weed board, the city weed control officer, and other employees of the board, and
19 expenses incurred in the provision of noxious weed control, as authorized by this
20 chapter.

21 **SECTION 5.** Section 11-11-05.1 of the North Dakota Century Code is created and enacted
22 as follows:

23 **11-11-05.1. Joint meetings of boards of county commissioners for consideration of**
24 **levies of taxing districts in multiple counties.**

25 If feasible, the boards of county commissioners of affected counties shall hold joint public
26 hearings and deliberations when considering the proposed property tax levy of a taxing district
27 seeking authority for a levy against property within multiple counties. If joint hearing and
28 deliberation is not feasible, the boards of county commissioners of affected counties shall
29 coordinate their levy directives to assure that a uniform levy is applied to property within the
30 taxing district.

1 **SECTION 6. AMENDMENT.** Section 11-11.1-04 of the North Dakota Century Code is
2 amended and reenacted as follows:

3 **11-11.1-04. Tax levy for job development authorities - Financial report, proposed**
4 **budget, and proposed levy.**

5 The board of county commissioners of a county which has a job development authority or
6 joint job development authority shall establish a job development authority fund and may levy a
7 tax not exceeding the limitations in subsection 29 of section 57-15-06.7.

8 A job development authority or joint job development authority seeking approval of a
9 property tax levy under this chapter must:

- 10 1. By February first of the year for which the levy is sought, file with the county auditor in
11 a format prescribed by the county auditor a financial report for the preceding calendar
12 year showing all receipts and expenditures during that year and the beginning and
13 ending balances of each fund held by the job development authority or joint job
14 development authority during that year, a proposed budget including anticipated
15 expenditures and revenues for the current year, and the proposed amount of the
16 requested property tax levy in dollars. The information must be accompanied by a
17 copy of the most recent audit report of the job development authority or joint job
18 development authority.
- 19 2. Appear at the time and place determined by the board of county commissioners for a
20 public hearing on its proposed budget and property tax levy.

21 After the public hearing on the proposed budget and property tax levy, the board of county
22 commissioners may approve or alter the proposed budget and property tax levy or may request
23 that the job development authority or joint job development authority reconsider, revise, and
24 resubmit the proposed budget and property tax levy. When the board of county commissioners
25 has approved a legal and sufficient levy in dollars for the job development authority or joint job
26 development authority for the current year, the board of county commissioners may levy that
27 amount.

28 The county treasurer shall keep the job development authority fund separate from other
29 money of the county. If directed by the board of county commissioners, the county treasurer
30 shall keep a separate fund for the job development authority for the proceeds of any designated
31 portion of the levy for promotion of tourism by the job development authority. The county

1 treasurer shall transmit all funds received pursuant to this section within thirty days to the board
2 of directors of the authority. The funds when paid to the authority must be deposited in a special
3 account, or special accounts if the authority chooses to maintain a separate account for
4 promotion of tourism, in which other revenues of the authority are deposited. Moneys received
5 by the job development authority from any other source must also be deposited in the special
6 accounts. The moneys in the special accounts may be expended by the authority as provided in
7 sections 11-11.1-02 and 11-11.1-03.

8 **SECTION 7. AMENDMENT.** Section 11-11.1-06 of the North Dakota Century Code is
9 amended and reenacted as follows:

10 **11-11.1-06. Alternative levy for industrial development organizations - Financial**
11 **report, proposed budget, and proposed levy.**

12 In lieu of establishing a job development authority or joint job development authority as
13 provided in sections 11-11.1-01 through 11-11.1-05, the board of county commissioners in a
14 county where an active industrial development organization exists may levy a tax not exceeding
15 the limitation in subsection 29 of section 57-15-06.7. The funds from the levy may be used to
16 enter into a contract with the industrial development organization for performance of the
17 functions of a job development authority or joint job development authority as provided in
18 sections 11-11.1-01 through 11-11.1-05.

19 An industrial development organization seeking approval of a property tax levy for funding a
20 contract under this chapter must:

- 21 1. By February first of the year for which the levy is sought, file with the county auditor in
22 a format prescribed by the county auditor a financial report for the preceding calendar
23 year showing all receipts and expenditures during that year and the beginning and
24 ending balances of each fund held by the industrial development organization during
25 that year, a proposed budget including anticipated expenditures and revenues for the
26 current year, and the proposed amount of the requested property tax levy in dollars.
27 The information must be accompanied by a copy of the most recent audit report of the
28 industrial development organization.
- 29 2. Appear at the time and place determined by the board of county commissioners for a
30 public hearing on its proposed budget and property tax levy.

1 After the public hearing on the proposed budget and property tax levy, the board of county
2 commissioners may approve or alter the proposed budget and property tax levy or may request
3 that the industrial development organization reconsider, revise, and resubmit the proposed
4 budget and property tax levy. When the board of county commissioners has approved a legal
5 and sufficient levy in dollars for the industrial development organization for the current year, the
6 board of county commissioners may levy that amount.

7 **SECTION 8. AMENDMENT.** Section 11-28-06 of the North Dakota Century Code is
8 amended and reenacted as follows:

9 **11-28-06. Tax levy by board of county commissioners****Board of county park**
10 **commissioners financial report, proposed budget, and proposed levy.**

11 At the time of levying taxes for other county purposes, the board of county commissioners
12 shall consider the ~~certificate and budget statement~~financial report, proposed budget, and
13 proposed levy of the board of county park commissioners and shall~~may~~ levy each year upon all
14 taxable property in the county a tax sufficient in amount to pay the actual necessary expenses
15 and activities program of the board of county park commissioners, including construction,
16 improvement, repair, operation, and maintenance of the park and recreational areas and their
17 facilities under its control and those recreational activities of benefit to the general populace of
18 the county which are under the control of a city or a city park district within the county, not
19 exceeding the limitation in subsection 10 of section 57-15-06.7. No levy in excess of this
20 limitation shall be made without approval of the eligible voters in the county at a special or
21 general election.

22 A board of county park commissioners seeking approval of a property tax levy under this
23 chapter must:

24 1. By February first of the year for which the levy is sought, file with the county auditor in
25 a format prescribed by the county auditor a financial report for the preceding calendar
26 year showing all receipts and expenditures during that year and the beginning and
27 ending balances of each fund held by the board of county park commissioners during
28 that year, a proposed budget including anticipated expenditures and revenues for the
29 current year, and the proposed amount of the requested property tax levy in dollars.
30 The information must be accompanied by a copy of the most recent audit report of the
31 board of county park commissioners.

1 2. Appear at the time and place determined by the board of county commissioners for a
2 public hearing on its proposed budget and property tax levy.

3 After the public hearing on the proposed budget and property tax levy, the board of county
4 commissioners may approve or alter the proposed budget and property tax levy or may request
5 that the board of county park commissioners reconsider, revise, and resubmit the proposed
6 budget and property tax levy. When the board of county commissioners has approved a legal
7 and sufficient levy in dollars for the board of county park commissioners for the current year, the
8 board of county commissioners may levy that amount.

9 The county auditor shall credit the proceeds of such tax to the separate fund of the board of
10 county park commissioners. This levy shall not apply to cities that already have a park levy
11 unless the governing body of the city by resolution consents to the levy.

12 **SECTION 9. AMENDMENT.** Section 11-28-17 of the North Dakota Century Code is
13 amended and reenacted as follows:

14 **11-28-17. District budget – Tax levy Joint county park district - Financial report,**
15 **proposed budget, and proposed levy - Election.**

16 The board of joint park commissioners shall request the respective boards of county
17 commissioners of the counties within the joint park district to submit to the electors of the joint
18 county park district at any general election the question of a maximum tax levy therein for park
19 purposes. The question shall be submitted as follows: Shall the board of county commissioners
20 be authorized to levy a tax of not to exceed _____ mills for joint county park district
21 purposes? The rate proposed shall in no event exceed three mills. If a majority of the vote cast
22 thereon is favorable to such levy, the board of joint park commissioners shall meet annually
23 during the month of July and at such meeting shall prepare a budget for the ensuing year,
24 estimating and itemizing the expenses and obligations of the joint county park district. ~~Upon~~
25 ~~completion and adoption of such budget, the board shall make a tax levy in mills, within the limit~~
26 ~~of the authorization, to meet such budget. Such levy shall be in the form of a resolution adopted~~
27 ~~by a majority vote of the members of the board and thereafter prior to the first day of July of~~
28 ~~each year such levy shall be certified to the county auditor of each county within the joint park~~
29 ~~district by the secretary of the board.~~

30 A board of joint park commissioners seeking approval of a property tax levy under this
31 chapter must:

1 1. By February first of the year for which the levy is sought, file with the county auditor of
2 the counties within the joint park district in a format prescribed by the county auditor a
3 financial report for the preceding calendar year showing all receipts and expenditures
4 during that year and the beginning and ending balances of each fund held by the
5 board of joint park commissioners during that year, a proposed budget including
6 anticipated expenditures and revenues for the current year, and the proposed amount
7 of the requested property tax levy in dollars. The information must be accompanied by
8 a copy of the most recent audit report of the board of joint park commissioners.

9 2. Appear at the time and place determined by the board of county commissioners for a
10 public hearing on its proposed budget and property tax levy.

11 After the public hearing on the proposed budget and property tax levy, the board of county
12 commissioners may approve or alter the proposed budget and property tax levy or may request
13 that the board of joint park commissioners reconsider, revise, and resubmit the proposed
14 budget and property tax levy. When the board of county commissioners has approved a legal
15 and sufficient levy in dollars for the board of joint park commissioners for the current year, the
16 board of county commissioners may levy that amount.

17 At the time of levying taxes for other county purposes, the respective boards of county
18 commissioners of each county within the joint park district ~~shall~~may levy the tax ~~certified by the~~
19 ~~board of joint park commissioners~~determined under this section upon all taxable property in the
20 county in the same manner other taxes are levied. The question of the maximum levy may be
21 submitted from time to time by the board of joint park commissioners.

22 **SECTION 10. AMENDMENT.** Section 11-28.3-09 of the North Dakota Century Code is
23 amended and reenacted as follows:

24 **11-28.3-09. Emergency medical service ~~policy to be determined- Rural ambulance~~**
25 **service district financial report, proposed budget, and proposed levy.**

26 The board of directors shall establish a general emergency medical service policy for the
27 district and shall annually estimate the probable expense for carrying out that policy. ~~The~~
28 ~~estimate shall be certified by the president and secretary to the proper county auditor or county~~
29 ~~auditors, on or before June thirtieth of each year.~~

30 1. A board of directors of a rural ambulance service district seeking approval of a
31 property tax levy under this chapter must:

- 1 a. By February first of the year for which the levy is sought, file with the county
2 auditor of the counties within the rural ambulance service district in a format
3 prescribed by the county auditor a financial report for the preceding calendar year
4 showing all receipts and expenditures during that year and the beginning and
5 ending balances of each fund held by the rural ambulance service district during
6 that year, a proposed budget including anticipated expenditures and revenues for
7 the current year, and the proposed amount of the requested property tax levy in
8 dollars. The information must be accompanied by a copy of the most recent audit
9 report of the rural ambulance service district.
- 10 b. Appear at the time and place determined by the board of county commissioners
11 for a public hearing on its proposed budget and property tax levy.
- 12 2. After the public hearing on the proposed budget and property tax levy, the board of
13 county commissioners may approve or alter the proposed budget and property tax
14 levy or may request that the board of directors reconsider, revise, and resubmit the
15 proposed budget and property tax levy. When the board of county commissioners has
16 approved a legal and sufficient levy in dollars for the rural ambulance service district
17 for the current year, the board of county commissioners may levy that amount.
- 18 3. ~~The auditor or auditors shall~~board or boards of county commissioners may levy a tax
19 not to exceed ten mills upon the taxable property within the district for the
20 maintenance of the rural ambulance service district for the fiscal year as provided by
21 law. The tax shall be:
- 22 1. a. Collected as other taxes are collected in the county.
- 23 2. b. Turned over to the secretary-treasurer of the rural ambulance service district,
24 who shall be bonded in the amount of at least five thousand dollars.
- 25 3. c. Deposited by the secretary-treasurer in a state or national bank in a district
26 account.
- 27 4. d. Paid out upon warrants drawn upon the district account by authority of the board
28 of directors of the district, bearing the signature of the secretary-treasurer and the
29 countersignature of the president.

30 In no case shall the amount of the tax levy exceed the amount of funds required to defray the
31 expenses of the district for a period of one year as embraced in the annual estimate of expense,

1 including the amount of principal and interest upon the indebtedness of the district for the
2 ensuing year. The district may include in its operating budget no more than ten percent of its
3 annual operating budget as a depreciation expense to be set aside in a dedicated emergency
4 medical services sinking fund deposited with the treasurer for the replacement of equipment
5 and ambulances. The ten percent emergency medical services sinking fund may be in addition
6 to the actual annual operating budget, but the total of the annual operating budget and the
7 annual ten percent emergency medical services sinking fund shall not exceed the approved mill
8 levy.

9 **SECTION 11. AMENDMENT.** Section 11-36-14 of the North Dakota Century Code is
10 amended and reenacted as follows:

11 **11-36-14. Tax levy ~~may be certified by~~ port authority or municipality - Financial**
12 **report, proposed budget, and proposed levy.**

13 ~~The~~ port authority may certify annually to the governing bodies the amount of tax to be
14 levied by each municipality participating in the creation of the port authority, and the municipality
15 shall levy the amount certified, pursuant to provisions of law authorizing political subdivisions of
16 this state to levy taxes for port purposes. ~~The levy made may not exceed the maximum levy~~
17 ~~permitted by the laws of this state for port purposes.~~ seeking approval of a property tax levy
18 under this chapter must:

- 19 1. By February first of the year for which the levy is sought, file with the auditor of each
20 participating municipality in a format prescribed by the auditor a financial report for the
21 preceding calendar year showing all receipts and expenditures during that year and
22 the beginning and ending balances of each fund held by the port authority during that
23 year, a proposed budget including anticipated expenditures and revenues for the
24 current year, and the proposed amount of the requested property tax levy in dollars.
25 The information must be accompanied by a copy of the most recent audit report of the
26 port authority.
- 27 2. Appear at the time and place determined by the governing body of the municipality for
28 a public hearing on its proposed budget and property tax levy.

29 After the public hearing on the proposed budget and property tax levy, the governing body
30 of the municipality may approve or alter the proposed budget and property tax levy or may
31 request that the port authority commissioners reconsider, revise, and resubmit the proposed

1 budget and property tax levy. When the governing body of the municipality has approved a legal
2 and sufficient levy in dollars for the port authority for the current year, the governing body of the
3 municipality may levy that amount.

4 The municipality shall collect the taxes certified by a port authority in the same manner as
5 other taxes are levied and collected. The proceeds of such taxes must be deposited in a special
6 account or accounts in which other revenues of the port authority are deposited and may be
7 expended by the port authority as provided in this chapter. Before issuance of bonds under
8 section 11-36-10, the port authority or the municipality by resolution may covenant and agree
9 that the total amount of the taxes then authorized by law, or such portion of the taxes as may be
10 specified by the resolution, will be certified, levied, and deposited annually until the bonds and
11 interest are fully paid.

12 **SECTION 12. AMENDMENT.** Section 11-37-13 of the North Dakota Century Code is
13 amended and reenacted as follows:

14 **11-37-13. Tax levy by political subdivision**~~Financial report, proposed budget, and~~
15 ~~proposed levy by commerce authority.~~

16 ~~The~~A commerce authority may certify annually to the governing bodies the amount of tax
17 requested to be levied by each political subdivision participating in the commerce authority. The
18 governing body of each political subdivision shall consider the levy request of the commerce
19 authority and determine the amount to be levied.~~seeking approval of a property tax levy under~~
20 this chapter must:

- 21 1. By February first of the year for which the levy is sought, file with the auditor of each
22 participating political subdivision in a format prescribed by the auditor a financial report
23 for the preceding calendar year showing all receipts and expenditures during that year
24 and the beginning and ending balances of each fund held by the commerce authority
25 during that year, a proposed budget including anticipated expenditures and revenues
26 for the current year, and the proposed amount of the requested property tax levy in
27 dollars. The information must be accompanied by a copy of the most recent audit
28 report of the commerce authority.
- 29 2. Appear at the time and place determined by the governing body of the political
30 subdivision for a public hearing on its proposed budget and property tax levy.

1 After the public hearing on the proposed budget and property tax levy, the governing body
2 of the political subdivision may approve or alter the proposed budget and property tax levy or
3 may request that the commerce authority commissioners reconsider, revise, and resubmit the
4 proposed budget and property tax levy. When the governing body of the political subdivision has
5 approved a legal and sufficient levy in dollars for the commerce authority for the current year,
6 the governing body of the political subdivision may levy that amount.

7 The levy may not exceed the maximum levy permitted for commerce authority purposes.
8 Each political subdivision shall collect the taxes levied on behalf of a commerce authority in the
9 same manner as other taxes are levied and collected. The proceeds of the taxes must be
10 deposited in a special account or accounts in which other revenues of the commerce authority
11 are deposited and may be expended by the commerce authority as provided in this chapter.
12 Before issuance of bonds under section 11-37-09, the commerce authority by resolution may
13 covenant and agree that the total amount of the taxes authorized by law, or the portion of the
14 taxes specified by the resolution, will be certified and deposited annually until the bonds and
15 interest are fully paid.

16 **SECTION 13. AMENDMENT.** Section 18-10-07 of the North Dakota Century Code is
17 amended and reenacted as follows:

18 **18-10-07. Fire protection policy to be determined - Tax levy.**

19 The board of directors shall determine a general fire protection policy for the district and
20 shall annually estimate the probable expense for carrying out the contemplated program. The
21 annual estimate of probable expense may include an amount determined by the board of
22 directors to be necessary to be carried over to a future year for purchase of firefighting
23 equipment, ambulances, or other emergency vehicles. ~~The estimate must be certified by the~~
24 ~~president and secretary to the proper county auditor or county auditors, on or before June~~
25 ~~thirtieth of each year, who shall levy a tax upon the taxable property within the district for the~~
26 ~~maintenance of the fire protection district for the fiscal year as provided by law. The tax may not~~
27 ~~exceed~~

28 1. A board of directors of a rural fire protection district seeking approval of a property tax
29 levy under this chapter must:

30 a. By February first of the year for which the levy is sought, file with the county
31 auditor of the counties within the rural fire district in a format prescribed by the

1 county auditor a financial report for the preceding calendar year showing all
2 receipts and expenditures during that year and the beginning and ending
3 balances of each fund held by the rural fire protection district during that year, a
4 proposed budget including anticipated expenditures and revenues for the current
5 year, and the proposed amount of the requested property tax levy in dollars. The
6 information must be accompanied by a copy of the most recent audit report of the
7 rural fire protection district.

8 b. Appear at the time and place determined by the board of county commissioners
9 for a public hearing on its proposed budget and property tax levy.

10 2. After the public hearing on the proposed budget and property tax levy, the board of
11 county commissioners may approve or alter the proposed budget and property tax
12 levy or may request that the board of directors reconsider, revise, and resubmit the
13 proposed budget and property tax levy. When the board of county commissioners has
14 approved a legal and sufficient levy in dollars for the rural fire protection district for the
15 current year, the board of county commissioners may levy a tax not exceeding the
16 limitation in section 57-15-26.3. No signature on the petition may be considered valid if
17 made more than ninety days prior to receipt of the petition.

18 3. The tax must be:

19 1. a. Collected as other taxes are collected in the county.

20 2. b. Turned over to the secretary-treasurer of the rural fire protection district, who
21 shall have a surety bond in the amount of at least five thousand dollars.

22 3. c. Placed to the credit of the rural fire protection district so authorizing the same by
23 its secretary-treasurer in a state or national bank, except amounts to be carried
24 over to a future year for purchase of firefighting equipment, ambulances, or other
25 emergency vehicles may be invested to earn the maximum return available.

26 4. d. Paid out upon warrants drawn upon the fund by authority of the board of directors
27 of the district, bearing the signature of the secretary-treasurer and the
28 countersignature of the president of the rural fire protection district.

29 The amount of tax levy may not exceed the amount of funds required to defray the expenses of
30 the district for a period of one year as embraced in the annual estimate of expense, including
31 the amount of principal and interest upon the indebtedness of the district for the ensuing year

1 and including any amount determined by the board of directors to be necessary to be carried
2 over to a future year for purchase of firefighting equipment, ambulances, or other emergency
3 vehicles.

4 **SECTION 14. AMENDMENT.** Section 23-18.2-12 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **23-18.2-12. Tax levy may be certified by Financial report, proposed budget, and**
7 **proposed levy by nursing home authority.**

8 TheA nursing home authority may certify annually to seeking approval of a property tax levy
9 under this chapter must:

- 10 1. By February first of the year for which the levy is sought, file with the county auditor in
11 a format prescribed by the county auditor a financial report for the preceding calendar
12 year showing all receipts and expenditures during that year and the beginning and
13 ending balances of each fund held by the nursing home authority during that year, a
14 proposed budget including anticipated expenditures and revenues for the current year,
15 and the proposed amount of the requested property tax levy in dollars. The information
16 must be accompanied by a copy of the most recent audit report of the nursing home
17 authority.
- 18 2. Appear at the time and place determined by the board of county commissioners for a
19 public hearing on its proposed budget and property tax levy.

20 After the public hearing on the proposed budget and property tax levy, the board of county
21 commissioners may approve or alter the proposed budget and property tax levy or may request
22 that the commission of the nursing home authority reconsider, revise, and resubmit the
23 proposed budget and property tax levy. When the board of county commissioners has approved
24 a legal and sufficient levy in dollars for the rural ambulance service district for the current year,
25 the board of county commissioners may levy a tax not exceeding the limitation in subsection 13
26 of section 57-15-06.7 for a nursing home fund which tax may be levied by the board of county
27 commissioners.

28 The proceeds of the tax collected in the nursing home fund must be used first for the
29 payment of principal and interest on any bonds, issued under the provisions of this chapter,
30 which may be due or about to become due. The remaining proceeds in the fund may also be

1 used for any other corporate purpose of the authority, including, but not limited to, costs of
2 operation and costs of obligations entered into with private nursing homes.

3 **SECTION 15. AMENDMENT.** Section 23-24-09 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **23-24-09. District budget**~~Vector control district financial report, proposed budget, and~~
6 **proposed levy - Tax levy by county.**

7 ~~When a~~A vector control district has been created and a board of commissioners has been
8 organized, the board shall estimate the expenses of the district from the date of its
9 establishment until the end of the ensuing fiscal year and before July first in each year and
10 thereafter shall estimate district expenses for the fiscal year ensuing. Estimates of district
11 expenses may include all outlays necessary to carry out the powers of the board herein
12 provided for seeking approval of a property tax levy under this chapter must:

- 13 1. By February first of the year for which the levy is sought, file with the county auditor of
14 each county within the vector control district in a format prescribed by the county
15 auditor a financial report for the preceding calendar year showing all receipts and
16 expenditures during that year and the beginning and ending balances of each fund
17 held by the vector control district during that year, a proposed budget including
18 anticipated expenditures and revenues for the current year, and the proposed amount
19 of the requested property tax levy in dollars. The information must be accompanied by
20 a copy of the most recent audit report of the vector control district.
- 21 2. Appear at the time and place determined by the board of county commissioners for a
22 public hearing on its proposed budget and property tax levy.

23 After the public hearing on the proposed budget and property tax levy, the board of county
24 commissioners may approve or alter the proposed budget and property tax levy or may request
25 that the board of vector control district commissioners reconsider, revise, and resubmit the
26 proposed budget and property tax levy. When the board of county commissioners has approved
27 a legal and sufficient levy in dollars for the vector control district for the current year, the board
28 of county commissioners may levy that amount.

29 ~~Upon completion and adoption of a budget covering necessary expenses~~levy, the board of
30 county commissioners shall send a copy of such budget to~~direct~~ the county auditor of each
31 county in the district. If a district is situated in more than one county, the estimate must be

1 ~~apportioned to the counties affected. Such county auditor shall transmit the same to the board~~
2 ~~of commissioners of the auditor's county. The board of county commissioners of each county in~~
3 ~~which the district is situated shall by resolution levy, authorize, and direct their county auditor to~~
4 ~~extend and spread upon the tax roll of the county to levy a tax not exceeding the limitation in~~
5 ~~section 57-15-26.2. Funds produced each year by such tax levy must be available until~~
6 ~~expended and if such tax levy in any year will not produce sufficient revenue to cover district~~
7 ~~expenses a fund sufficient to pay the same may be accumulated.~~

8 **SECTION 16. AMENDMENT.** Section 23-30-07 of the North Dakota Century Code is
9 amended and reenacted as follows:

10 **23-30-07. Tax levy authorized Hospital district financial report, proposed budget, and**
11 **proposed levy.**

12 1. The board of directors shall annually estimate the probable expense for operating the
13 hospital district. The estimate must be certified by the president and secretary to the
14 proper county auditor or county auditors, on or before June thirtieth of each year. The
15 auditor or auditors shall of a hospital district seeking approval of a property tax levy
16 under this chapter must:

17 a. By February first of the year for which the levy is sought, file with the county
18 auditor of each county within the hospital district in a format prescribed by the
19 county auditor a financial report for the preceding calendar year showing all
20 receipts and expenditures during that year and the beginning and ending
21 balances of each fund held by the hospital district during that year, a proposed
22 budget including anticipated expenditures and revenues for the current year, and
23 the proposed amount of the requested property tax levy in dollars. The
24 information must be accompanied by a copy of the most recent audit report of the
25 hospital district.

26 b. Appear at the time and place determined by the board of county commissioners
27 for a public hearing on its proposed budget and property tax levy.

28 2. After the public hearing on the proposed budget and property tax levy, the board of
29 county commissioners may approve or alter the proposed budget and property tax
30 levy or may request that the board of directors reconsider, revise, and resubmit the
31 proposed budget and property tax levy. When the board of county commissioners has

1 approved a legal and sufficient levy in dollars for the hospital district for the current
2 year, the board of county commissioners may levy a tax not exceeding the limitation in
3 section 57-15-26.4 for the maintenance of the district for the fiscal year as provided by
4 law.

5 3. The tax must be:

6 1. a. Collected as other taxes are collected in the county.

7 2. b. Turned over to the secretary-treasurer of the district, who must have a surety
8 bond set by the board of directors in the amount of at least five thousand dollars.

9 3. c. Placed to the credit of the district authorizing it by its secretary-treasurer in a
10 state or national bank qualifying as a public depository.

11 4. d. Paid out upon warrants drawn upon the fund by authority of the board of directors
12 of the district, bearing the signature of the secretary-treasurer and the
13 countersignature of the president of the district.

14 ~~The amount of the tax levy may not exceed the amount of funds required to defray the~~
15 ~~expenses of the district for a period of one year as embraced in the annual estimate of expense~~
16 ~~including the amount of principal and interest upon the indebtedness of the district for the~~
17 ~~ensuing year.~~

18 **SECTION 17. AMENDMENT.** Section 23-35-07 of the North Dakota Century Code is
19 amended and reenacted as follows:

20 **23-35-07. Health district funds financial report, proposed budget, and proposed levy.**

21 1. ~~Except for a tribal health district, a district board of health shall prepare a budget for~~
22 ~~the next fiscal year at the time at which and in the manner in which a county budget is~~
23 ~~adopted and shall submit this budget to the joint board of county commissioners for~~
24 ~~approval. The amount budgeted and approved must be prorated in health districts~~
25 ~~composed of more than one county among the various counties in the health district~~
26 ~~according to the taxable valuation of the respective counties in the health district. For~~
27 ~~the purpose of this section, "prorated" means that each~~seeking approval of a property
28 tax levy under this chapter must:

29 a. By February first of the year for which the levy is sought, file with the county
30 auditor of each county within the health district in a format prescribed by the
31 county auditor a financial report for the preceding calendar year showing all

1 receipts and expenditures during that year and the beginning and ending
2 balances of each fund held by the health district during that year, a proposed
3 budget including anticipated expenditures and revenues for the current year, and
4 the proposed amount of the requested property tax levy in dollars. The
5 information must be accompanied by a copy of the most recent audit report of the
6 health district.

7 b. Appear at the time and place determined by the board of county commissioners
8 for a public hearing on its proposed budget and property tax levy.

9 2. After the public hearing on the proposed budget and property tax levy, the board of
10 county commissioners may approve or alter the proposed budget and property tax
11 levy or may request that the district board of health reconsider, revise, and resubmit
12 the proposed budget and property tax levy. When the board of county commissioners
13 has approved a legal and sufficient levy in dollars for the health district for the current
14 year, the board of county commissioners may levy a tax not exceeding five mills on the
15 dollar of taxable valuation of property within the county, which is not subject to the
16 limitation on the county tax levy for general and special county purposes. Each
17 member county's contribution must be based on an equalized mill levy throughout the
18 district, except as otherwise permitted under subsection 3 of section 23-35-05.

19 3. Within ten days after approval by the joint board of county commissioners, the district
20 board of health each board of county commissioners shall certify the budget levy to the
21 respective its county auditors auditor and the budget must be included auditors of
22 participating counties shall include the levy in the levies of the counties. The budget,
23 not including gifts, grants, donations, and contributions, may not exceed the amount
24 that can be raised by a levy of five mills on the taxable valuation, subject to public
25 hearing in each county in the health district at least fifteen days before an action taken
26 by the joint board of county commissioners. Action taken by the joint board of county
27 commissioners must be based on the record, including comments received at the
28 public hearing. A levy under this section is not subject to the limitation on the county
29 tax levy for general and special county purposes.

30 4. The amount derived by a levy under this section must be placed in the health district
31 fund. The health district fund must be deposited with and disbursed by the treasurer of

1 the district board of health. Each county in a health district quarterly shall remit and
2 make settlements with the treasurer. Any funds remaining in the fund at the end of any
3 fiscal year may be carried over to the next fiscal year.

4 ~~2-5.~~ Except for a tribal health district, the district board of health, or the president and
5 secretary of the board when authorized or delegated by the board, shall audit all
6 claims against the health district fund. The treasurer shall pay all claims from the
7 health district fund. The district board of health shall approve or ratify all claims at the
8 board's quarterly meetings.

9 **SECTION 18. AMENDMENT.** Section 40-38-02 of the North Dakota Century Code is
10 amended and reenacted as follows:

11 **40-38-02. Library fund -- Levy -- Kept separate Library board financial report, proposed**
12 **budget, and proposed levy - Exemption for city levying tax - Increasing levy.**

13 1. For the purpose of establishing and maintaining public library service, the governing
14 body of a municipality or county authorizing the same shall establish a library fund.
15 The library fund shall consist of annually levying and causing to be collected as other
16 taxes are collected a municipal or county tax not exceeding the limitations in
17 subsection 15 of section 57-15-06.7 and subsection 5 of section 57-15-10 and any
18 other moneys received for library purposes from federal, state, county, municipal, or
19 private sources.

20 2. A library board seeking approval of a property tax levy under this chapter must:

21 a. By February first of the year for which the levy is sought, file with the auditor of
22 each participating municipality or county in a format prescribed by the auditor a
23 financial report for the preceding calendar year showing all receipts and
24 expenditures during that year and the beginning and ending balances of each
25 fund held for the library board during that year, a proposed budget including
26 anticipated expenditures and revenues for the current year, and the proposed
27 amount of the requested property tax levy in dollars. The information must be
28 accompanied by a copy of the most recent audit report of the library's funds.
29 b. Appear at the time and place determined by the governing body of the
30 municipality and county for a public hearing on its proposed budget and property
31 tax levy.

1 3. After the public hearing on the proposed budget and property tax levy, the governing
2 body of the municipality and county may approve or alter the proposed budget and
3 property tax levy or may request that the library board reconsider, revise, and resubmit
4 the proposed budget and property tax levy. When the governing body of the
5 municipality and county has approved a legal and sufficient levy in dollars for the
6 library board for the current year, the governing body of the municipality and county
7 may levy that amount, subject to the provisions of this chapter.

8 4. The city auditor or county treasurer shall establish and maintain the fund to account for
9 library revenues and shall make payments from the fund for invoices that have been
10 submitted and approved by the governing body of the library. In the case of a contract
11 with another library for service delivery, the city auditor or county treasurer shall
12 promptly transmit all funds received to the established library fund of the agency
13 delivering service. On request of the city auditor or county treasurer and during an
14 audit, the governing board of the library shall supply its records. The records must be
15 provided on a timely basis. The fund may not revert to the governing body of the city
16 or county at the end of any fiscal year. The fund must be used exclusively for the
17 establishment and maintenance of public library service.

18 3-5. Whenever a tax for county library service is levied, any city already levying a tax for
19 public library service under the provisions of this section or other provisions of law
20 shall, upon written application to the ~~county board of the county~~board of county
21 commissioners, be exempted from the county tax levy to the extent that the city
22 making the application levies taxes for a library fund during the year for which the tax
23 levy is made. If the city has been totally exempted from participation in any
24 prospective county library program, the phrase "not less than fifty-one percent of the
25 qualified electors of the city or county as determined by the total number of votes cast
26 at the last general election" as stated in section 40-38-01 shall mean fifty-one percent
27 of the total number of votes cast at the last general election in the county less the total
28 number of votes cast at the last general election in the city. If an election on the
29 question is held, the qualified electors of any city so exempted from the county library
30 tax ~~shall~~are not be entitled to vote on the establishment or discontinuance of the
31 county library service.

1 ~~4.6.~~ Upon motion of the governing body or upon petition of not less than twenty-five
2 percent of the qualified electors in the last general election of any city, school district,
3 township, or county, filed not less than sixty days before the next election, the
4 governing body shall submit to the qualified electors at the next election the question
5 of whether the governing body shall increase the mill levy a specified amount for
6 public library service above the mill levy limitation set out in this section. The
7 governing body may call a special election at any time for the purpose of voting on the
8 question, and the election shall be called, conducted, and certified as are other
9 elections in that political subdivision. Upon approval by sixty percent of the qualified
10 electors voting in the election, the governing body shall increase the levy for public
11 library service in the amount approved by the qualified electors.

12 **SECTION 19. AMENDMENT.** Subsection 6 of section 40-57.4-03 of the North Dakota
13 Century Code is amended and reenacted as follows:

14 6. To ~~certify~~request a tax levy as provided in section 40-57.4-04 and to expend moneys
15 raised by the tax for the purposes provided in this chapter.

16 **SECTION 20. AMENDMENT.** Section 40-57.4-04 of the North Dakota Century Code is
17 amended and reenacted as follows:

18 ~~40-57.4-04. Tax levy for city~~**City job development authorities authority financial report,**
19 **proposed budget, and proposed levy.**

20 The governing body of a city which has a city job development authority shall establish a
21 city job development authority fund and may levy a tax not exceeding the limitation in
22 subsection 28 of section 57-15-10. A job development authority or industrial development
23 organization seeking approval of a property tax levy under this chapter must:

24 1. By February first of the year for which the levy is sought, file with the city auditor in a
25 format prescribed by the city auditor a financial report for the preceding calendar year
26 showing all receipts and expenditures during that year and the beginning and ending
27 balances of each fund held by the job development authority or industrial development
28 organization during that year, a proposed budget including anticipated expenditures
29 and revenues for the current year, and the proposed amount of the requested property
30 tax levy in dollars. The information must be accompanied by a copy of the most recent
31 audit report of the job development authority or industrial development organization.

1 2. Appear at the time and place determined by the governing body of the political
2 subdivision for a public hearing on its proposed budget and property tax levy.
3 After the public hearing on the proposed budget and property tax levy, the governing body
4 of the city may approve or alter the proposed budget and property tax levy or may request that
5 the job development authority or industrial development organization reconsider, revise, and
6 resubmit the proposed budget and property tax levy. When the governing body of the city has
7 approved a legal and sufficient levy in dollars for the job development authority or industrial
8 development organization for the current year, the governing body of the city may levy that
9 amount.

10 The city auditor shall keep the job development authority fund separate from other money of
11 the city and transmit all funds received under this section within thirty days to the board of
12 directors of the city job development authority. The funds when paid to the city job development
13 authority must be deposited in a special account in which other revenues of the city job
14 development authority are deposited and may be expended by the city job development
15 authority as provided in sections 40-57.4-02 and 40-57.4-03.

16 In lieu of establishing a job development authority, the governing body of a city where an
17 active industrial development organization exists may levy a tax not exceeding the limitation in
18 subsection 28 of section 57-15-10. The funds from the alternative levy may be used to enter into
19 a contract with the industrial development organization for performance of the functions of a city
20 job development authority.

21 **SECTION 21. AMENDMENT.** Section 50-06.2-05 of the North Dakota Century Code is
22 amended and reenacted as follows:

23 **50-06.2-05. County social service board financial report, proposed budget, and**
24 **proposed levy - Appropriation of county funds.**

25 The board of county commissioners of each county shall annually appropriate and make
26 available to the human services fund an amount sufficient to pay the local expenses of
27 administration and provision of the human services required by state law and by federal law or
28 regulation as a condition for the receipt of federal financial participation in programs
29 administered by county agencies under the provisions of this title. ~~For purposes of this section,~~
30 ~~the board of county commissioners may levy an annual tax for human services purposes~~

1 A county social service board seeking approval of a property tax levy under this chapter
2 must:

3 1. By February first of the year for which the levy is sought, file with the county auditor of
4 each county within the health district in a format prescribed by the county auditor a
5 financial report for the preceding calendar year showing all receipts and expenditures
6 during that year and the beginning and ending balances of each fund held by the
7 board during that year, a proposed budget including anticipated expenditures and
8 revenues for the current year, and the proposed amount of the requested property tax
9 levy in dollars. The information must be accompanied by a copy of the most recent
10 audit report of the human services fund.

11 2. Appear at the time and place determined by the board of county commissioners for a
12 public hearing on its proposed budget and property tax levy.

13 After the public hearing on the proposed budget and property tax levy, the board of county
14 commissioners may approve or alter the proposed budget and property tax levy or may request
15 that the social service board reconsider, revise, and resubmit the proposed budget and property
16 tax levy. When the board of county commissioners has approved a legal and sufficient levy in
17 dollars for the social service board for the current year, the board of county commissioners may
18 levy a tax not exceeding the limitation in subsection 34 of section 57-15-06.7, and if this amount
19 is not sufficient, may levy for deficiency purposes under chapter 50-03.

20 **SECTION 22. AMENDMENT.** Section 57-15-26.3 of the North Dakota Century Code is
21 amended and reenacted as follows:

22 **57-15-26.3. ~~General tax levy of fire protection districts~~Rural fire protection district**
23 **financial report, proposed budget, and proposed levy.**

24 A rural fire protection district ~~may levy a tax in accordance with chapter 18-10~~board seeking
25 approval of a property tax levy under chapter 18-10 must:

26 1. By February first of the year for which the levy is sought, file with the county auditor in
27 a format prescribed by the county auditor a financial report for the preceding calendar
28 year showing all receipts and expenditures during that year and the beginning and
29 ending balances of each fund held by the rural fire protection district during that year, a
30 proposed budget including anticipated expenditures and revenues for the current year,
31 and the proposed amount of the requested property tax levy in dollars. The information

1 must be accompanied by a copy of the most recent audit report of the rural fire
2 protection district.

3 2. Appear at the time and place determined by the board of county commissioners for a
4 public hearing on its proposed budget and property tax levy.

5 After the public hearing on the proposed budget and property tax levy, the board of county
6 commissioners may approve or alter the proposed budget and property tax levy or may request
7 that the board of directors reconsider, revise, and resubmit the proposed budget and property
8 tax levy. When the board of county commissioners has approved a legal and sufficient levy in
9 dollars for the rural fire protection district for the current year, the board of county
10 commissioners may levy a tax not exceeding five mills on the taxable valuation of property in
11 the district except upon resolution adopted by the board of directors after receipt of a petition by
12 not less than twenty percent of the qualified electors residing within the district, the levy may be
13 made in an amount not exceeding thirteen mills. No signature on the petition may be
14 considered valid if made more than ninety days prior to receipt of the petition.

15 **SECTION 23. AMENDMENT.** Section 57-15-26.4 of the North Dakota Century Code is
16 amended and reenacted as follows:

17 **57-15-26.4. General tax levy of hospital districts.**

18 ~~The board of directors of a~~ hospital district may annually certify to the proper county
19 ~~auditor or county auditors the probable expense for operating the hospital district. The auditor or~~
20 ~~auditors may levy a tax~~ levied by the board of county commissioners may be in an amount not
21 exceeding five mills on the taxable valuation of property within the district for the maintenance
22 of the district for the fiscal year as provided in section 23-30-07.

23 **SECTION 24. AMENDMENT.** Section 57-15-26.5 of the North Dakota Century Code is
24 amended and reenacted as follows:

25 **57-15-26.5. General tax levy of rural ambulance service districts.**

26 A rural ambulance service district ~~may levy~~ by the board of county commissioners, in
27 accordance with chapter 11-28.3, ~~a tax not exceeding~~ may not exceed ten mills on the taxable
28 value of property within the district.

29 **SECTION 25. AMENDMENT.** Section 61-04.1-26 of the North Dakota Century Code is
30 amended and reenacted as follows:

1 **61-04.1-26. Tax may be certified by weatherWeather modification authority financial**
2 **report, proposed budget, and proposed levy.**

3 The weather modification authority ~~may certify annually to the board of county-~~
4 ~~commissioners~~ seeking approval of a property tax levy under this chapter must:

- 5 1. By February first of the year for which the levy is sought, file with the county auditor in
6 a format prescribed by the county auditor a financial report for the preceding calendar
7 year showing all receipts and expenditures during that year and the beginning and
8 ending balances of each fund held by the authority during that year, a proposed
9 budget including anticipated expenditures and revenues for the current year, and the
10 proposed amount of the requested property tax levy in dollars. The information must
11 be accompanied by a copy of the most recent audit report of the weather modification
12 authority.
- 13 2. Appear at the time and place determined by the board of county commissioners for a
14 public hearing on its proposed budget and property tax levy.
- 15 3. After the public hearing on the proposed budget and property tax levy, the board of
16 county commissioners may approve or alter the proposed budget and property tax
17 levy or may request that the weather modification authority commissioner reconsider,
18 revise, and resubmit the proposed budget and property tax levy. When the board of
19 county commissioners has approved a legal and sufficient levy in dollars for the
20 authority for the current year, the board of county commissioners may levy a tax of not
21 to exceed seven mills upon the taxable valuation of the property in the county for a
22 weather modification fund. If weather modification services are not provided to the
23 entire county, the weather modification authority may certify annually to the board of
24 county commissioners may levy a tax for a weather modification fund of not to exceed
25 seven mills upon the taxable valuation of the property in the county designated to
26 receive weather modification services. The tax shall be levied by the board of county-
27 commissioners and may be levied is in excess of the mill levy limit fixed by law for
28 taxes for general county purposes. The weather modification fund shall be used only
29 for weather modification activities in conjunction with the state of North Dakota. The
30 tax certified by the weather modification authority is limited to the period of existence
31 of the weather modification authority as provided for in this chapter.

1 **SECTION 26. AMENDMENT.** Section 61-16.1-06 of the North Dakota Century Code is
2 amended and reenacted as follows:

3 **61-16.1-06. ~~District budget~~Water resource district financial report, proposed budget,**
4 **and proposed levy - Tax levy - Financing by special assessment.**

5 The fiscal year of the district begins January first and ends December thirty-first. The water
6 resource board shall estimate the expenses of the district before October first of each year.
7 Estimates of district expenses may include costs of rights of way, easements, or other interests
8 in property deemed necessary for the construction, operation, and maintenance of any projects.
9 The district budget may also include an amount necessary for future projects which are part of a
10 master plan. ~~Upon completion and adoption of a budget covering necessary expenses, the~~
11 ~~board shall send a copy of the budget to the county auditor of each county in the district. Each~~
12 ~~county auditor shall transmit the same to the board of county commissioners of that county. The~~
13 ~~board of county commissioners shall either disapprove the budget, amend and approve the~~
14 ~~budget as amended, or approve the budget as submitted and, if approved as amended or as~~
15 ~~submitted, the board shall, by resolution, levy and authorize and direct the county auditor to~~
16 ~~extend and spread upon the tax roll of the county or portion of the county in the district~~A water
17 resource board seeking approval of a property tax levy under this chapter must:

18 1. By February first of the year for which the levy is sought, file with the county auditor of
19 each county in the district in a format prescribed by the county auditor a financial
20 report for the preceding calendar year showing all receipts and expenditures during
21 that year and the beginning and ending balances of each fund held by the water
22 resource district during that year, a proposed budget including anticipated
23 expenditures and revenues for the current year, and the proposed amount of the
24 requested property tax levy in dollars. The information must be accompanied by a
25 copy of the most recent audit report of the water resource district.

26 2. Appear at the time and place determined by the board of county commissioners for a
27 public hearing on its proposed budget and property tax levy.

28 After the public hearing on the proposed budget and property tax levy, the board of county
29 commissioners may approve or alter the proposed budget and property tax levy or may request
30 that the water resource board reconsider, revise, and resubmit the proposed budget and
31 property tax levy. When the board of county commissioners has approved a legal and sufficient

1 ~~levy in dollars for the authority for the current year, the board of county commissioners may levy~~
2 ~~a tax not exceeding the limitation in section 57-15-26.6 in the same manner, and with the same~~
3 ~~effect, as general property taxes are extended and spread against the taxable valuation of~~
4 ~~property in the district.~~

5 Funds produced each year by the tax levy shall be available until expended, and if the tax
6 levy in any year will not produce sufficient revenue to cover district expenses, a fund sufficient
7 to pay the district expenses may be accumulated. The acquisition of rights of way, easements,
8 and the construction, operation, and maintenance of a project in a district may, ~~in the discretion~~
9 ~~of the water resource board,~~ be financed in whole or in part by special assessments against
10 property benefited by such project, ~~or~~ from revenues realized from general tax collections, ~~or~~
11 from net revenues to be derived from service charges to be imposed and collected for the
12 services of the project, or any combination of such sources.

13 **SECTION 27. AMENDMENT.** Section 61-16.1-25 of the North Dakota Century Code is
14 amended and reenacted as follows:

15 **61-16.1-25. Financial reports - Liability for deficiencies.**

16 In June and December of each year and as otherwise required by the county commission
17 appointing the managers of the district, the district treasurer shall report to the water resource
18 board in writing the amount of money in the treasury, the receipts, if any, in the preceding period
19 and the amount and items of expenditure during that period. The report shall be verified and
20 filed with the secretary of the district. A verified copy of the report shall also be filed in the office
21 of the county auditor of each county in which the district lies and shall be open to public
22 inspection.

23 ~~During the month of January of each year, the water resource board shall prepare a~~
24 ~~complete statement of the condition of the finances of the district for the past year and shall~~
25 ~~cause the same to be filed with the county auditor of each county in which the district lies on or~~
26 ~~before February first next following. Such statement shall show separately, and in detail, the~~
27 ~~condition and resources of each and every assessment fund for the payment of project warrants~~
28 ~~of the district, including the amount of any anticipated deficit and the apportionment thereof. At~~
29 ~~its February meeting next following the filing of the statement of condition of any district, the~~
30 ~~board of county commissioners shall examine the statement and make inquiry regarding the~~

1 ~~same to determine whether or not the district has defaulted or may soon default on payment of~~
2 ~~its financial obligations as the same become due.~~

3 Whenever all special assessments collected for a project are insufficient to pay the special
4 assessment warrants issued against such project, coming due within the following thirteen
5 months, with interest, the board of county commissioners of each of the counties wherein the
6 district lies shall advance to the district project warrant fund an amount sufficient to pay the
7 deficiency attributable to benefited property in each county. If it appears to the board at any time
8 that a deficiency exists or is likely to occur within one year in such project warrant fund for the
9 payment of principal or interest due or to become due on such warrants, the board of county
10 commissioners of each of the counties wherein the district lies, in order to forestall imminent
11 deficiency in such fund or to promptly restore the ability of such fund to pay principal and
12 interest punctually as the same become due, shall advance to such project fund the amount
13 necessary to cover the anticipated deficiency attributable to benefited property in such county.
14 In order to make such advances, the board of county commissioners of each of the counties
15 shall levy a general tax upon the taxable property in the county, and may issue certificates of
16 indebtedness against levies so made, or shall pay such advances from its general fund.
17 Advances made by the county or counties shall be obligations of the district to be met out of any
18 surplus in the district project warrant fund, and future district budgets and tax levies for the
19 district after provision has been made for necessary current expenses. No tax limitation
20 provided by any statute of this state shall apply to tax levies made by any county for the
21 purpose of making any advances in accordance with the provisions of this section.

22 **SECTION 28. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
23 December 31, 2015.