

Sixty-fourth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1056

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to amend and reenact section 18-10-07 of the North Dakota Century Code,
2 relating to rural fire protection district increased levy approval; to repeal section 57-15-26.3 of
3 the North Dakota Century Code, relating to the levy limit for rural fire protection districts; and to
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Section 18-10-07 of the North Dakota Century Code is
7 amended and reenacted as follows:

8 **18-10-07. Fire protection policy to be determined - Tax levy.**

9 The board of directors shall determine a general fire protection policy for the district and
10 shall annually estimate the probable expense for carrying out the contemplated program. The
11 annual estimate of probable expense may include an amount determined by the board of
12 directors to be necessary to be carried over to a future year for purchase of firefighting
13 equipment, ambulances, or other emergency vehicles. The estimate must be certified by the
14 president and secretary to the proper county auditor or county auditors, on or before June
15 thirtieth of each year, who shall levy a tax upon the taxable property within the district for the
16 maintenance of the fire protection district for the fiscal year as provided by law. The tax may not
17 exceed ~~the limitation in section 57-15-26.3a~~ tax rate of five mills per dollar of the taxable
18 valuation of property in the district except upon resolution adopted by the board of directors
19 after receipt of a petition by a majority of the qualified electors residing within the district, the
20 levy may be made in an amount not exceeding thirteen mills. After July 31, 2015, approval or
21 reauthorization by petition of electors of increased levy authority under this section may not be
22 effective for more than eight taxable years. No signature on the petition may be considered valid
23 if made more than ninety days prior to receipt of the petition. Additional levy authority authorized
24 by the board of directors after petition of electors before August 1, 2015, remains in effect under

1 the provisions of law at the time the levy was authorized for the time period authorized by the
2 electors but not exceeding five taxable years. The tax must be:

- 3 1. Collected as other taxes are collected in the county.
- 4 2. Turned over to the secretary-treasurer of the rural fire protection district, who shall
5 have a surety bond in the amount of at least five thousand dollars.
- 6 3. Placed to the credit of the rural fire protection district so authorizing the same by its
7 secretary-treasurer in a state or national bank, except amounts to be carried over to a
8 future year for purchase of firefighting equipment, ambulances, or other emergency
9 vehicles may be invested to earn the maximum return available.
- 10 4. Paid out upon warrants drawn upon the fund by authority of the board of directors of
11 the district, bearing the signature of the secretary-treasurer and the countersignature
12 of the president of the rural fire protection district.

13 The amount of tax levy may not exceed the amount of funds required to defray the expenses of
14 the district for a period of one year as embraced in the annual estimate of expense, including
15 the amount of principal and interest upon the indebtedness of the district for the ensuing year
16 and including any amount determined by the board of directors to be necessary to be carried
17 over to a future year for purchase of firefighting equipment, ambulances, or other emergency
18 vehicles.

19 **SECTION 2. REPEAL.** Section 57-15-26.3 of the North Dakota Century Code is repealed.

20 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
21 December 31, 2014.