

Introduced by

Senators Heitkamp, O. Larsen

Representatives Louser, Magrum, D. Ruby

1 A BILL for an Act to create and enact a new section to chapter 15.1-02 of the North Dakota  
2 Century Code, relating to school district bonded indebtedness grants; to amend and reenact  
3 sections 15.1-27-04.1, 15.1-27-35.3, 21-03-07, 57-15-01, 57-15-01.1, 57-15-14.2, 57-15-17,  
4 and 57-15-30.2, subsection 1 of section 57-15-31, sections 57-15-32, 57-15-41, 57-19-01, and  
5 57-20-07.1 of the North Dakota Century Code, relating to school district tax levies, bonding  
6 authority, and determination of school state aid payments; to repeal sections 15-39.1-28,  
7 15.1-09-47, 15.1-09-49, 15.1-12-16.1, 15.1-27-04.2, 15.1-27-04.3, 15.1-27-20.2, 15.1-29-15,  
8 57-15-13, 57-15-14, 57-15-15.1, 57-15-16, 57-19-02, 57-19-03, 57-19-05, 57-19-09, and  
9 57-19-11 of the North Dakota Century Code, relating to school district tax levies and school  
10 district special reserve funds; and to provide an effective date.

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

12 **SECTION 1.** A new section to chapter 15.1-02 of the North Dakota Century Code is created  
13 and enacted as follows:

14 **School district bonded indebtedness grants.**

15 The superintendent of public instruction shall provide a grant to each school district in the  
16 amount necessary to retire the total outstanding principal and interest on school  
17 construction-related indebtedness incurred before July 1, 2021, which was secured with school  
18 district property tax revenue before the discontinuation of school district levy authority. The  
19 superintendent of public instruction shall request the funds necessary to make the grant  
20 payments required under this section from the general fund or from assets of the common  
21 schools trust fund.

22 **SECTION 2. AMENDMENT.** Section 15.1-27-04.1 of the North Dakota Century Code is  
23 amended and reenacted as follows:

1           **15.1-27-04.1. Baseline funding - Establishment - Determination of state aid. (Effective**  
2 **through June 30, 2025)**

3           1. To determine the amount of state aid payable to each district, the superintendent of  
4 public instruction shall establish each district's baseline funding. A district's baseline  
5 funding consists of:

6           a. All state aid received by the district in accordance with chapter 15.1-27 during the  
7 2018-19 school year;

8           b. ~~An amount equal to the property tax deducted by the superintendent of public~~  
9 ~~instruction to determine the 2018-19 state aid payment;~~

10          e. An amount equal to seventy-five percent of the revenue received by the school  
11 district during the 2017-18 school year for the following revenue types:

12           (1) Revenue reported under code 2000 of the North Dakota school district  
13 financial accounting and reporting manual, as developed by the  
14 superintendent of public instruction in accordance with section 15.1-02-08;

15           (2) Mineral revenue received by the school district through direct allocation from  
16 the state treasurer and not reported under code 2000 of the North Dakota  
17 school district financial accounting and reporting manual, as developed by  
18 the superintendent of public instruction in accordance with section  
19 15.1-02-08;

20           (3) Tuition reported under code 1300 of the North Dakota school district  
21 financial accounting and reporting manual, as developed by the  
22 superintendent of public instruction in accordance with section 15.1-02-08,  
23 with the exception of revenue received specifically for the operation of an  
24 educational program provided at a residential treatment facility and tuition  
25 received for the provision of an adult farm management program;

26           (4) ~~Revenue from payments in lieu of taxes on the distribution and transmission~~  
27 ~~of electric power;~~

28           (5) ~~Revenue from payments in lieu of taxes on electricity generated from~~  
29 ~~sources other than coal;~~

30           (6) Revenue from the leasing of land acquired by the United States for which  
31 compensation is allocated to the state under 33 U.S.C. 701(c)(3); and

1           ~~d.c.~~ An amount equal to the total revenue received by the school district during the  
2           2017-18 school year for the following revenue types:

3           ~~(1) Mobile home tax revenue;~~

4           ~~(2) Telecommunication~~telecommunication tax revenue; and

5           ~~(3) Revenue from payments in lieu of taxes and state reimbursement of the~~  
6           ~~homestead credit and disabled veterans credit; and~~

7           ~~e.d.~~ Beginning with the ~~2020-21~~2022-23 school year, the superintendent shall reduce  
8           the baseline funding for any school district that becomes an elementary district  
9           pursuant to section 15.1-07-27 after the 2012-13 school year. The reduction must  
10          be proportional to the number of weighted student units in the grades that are  
11          offered through another school district relative to the total number of weighted  
12          student units the school district offered in the year before the school district  
13          became an elementary district. The reduced baseline funding applies to the  
14          calculation of state aid for the first school year in which the school district  
15          becomes an elementary district and for each year thereafter. For districts that  
16          become an elementary district prior to the ~~2020-21~~2022-23 school year, the  
17          superintendent shall use the reduced baseline funding to calculate state aid for  
18          the ~~2020-21~~2022-23 school year and for each year thereafter.

19          2.    a.    The superintendent shall divide the district's baseline funding determined in  
20          subsection 1 by the district's 2017-18 weighted student units to determine the  
21          district's baseline funding per weighted student unit.

22          b.    For any school district that becomes an elementary district pursuant to section  
23          15.1-07-27 after the 2017-18 school year, the superintendent shall adjust the  
24          district's baseline funding per weighted student unit used to calculate state aid.  
25          The superintendent shall divide the district's baseline funding determined in  
26          subsection 1 by the district's weighted student units after the school district  
27          becomes an elementary district to determine the district's adjusted baseline  
28          funding per weighted student unit. The superintendent shall use the district's  
29          adjusted baseline funding per weighted student unit in the calculation of state aid  
30          for the first school year in which the school district becomes an elementary  
31          district and for each year thereafter.

- 1           c. Beginning with the ~~2021-22~~2023-24 school year and for each school year  
2           thereafter, the superintendent shall reduce the district's baseline funding per  
3           weighted student unit. Each year the superintendent shall calculate the amount  
4           by which the district's baseline funding per weighted student unit exceeds the  
5           payment per weighted student unit provided in subsection 3. The superintendent  
6           shall reduce the district's baseline funding per weighted student unit by fifteen  
7           percent of the amount by which the district's baseline funding per weighted  
8           student unit exceeds the payment per weighted student unit for the  
9           ~~2021-22~~2023-24 school year. For each year thereafter, the reduction percentage  
10          is increased by an additional fifteen percent. However, the district's baseline  
11          funding per weighted student unit, after the reduction, may not be less than the  
12          payment per weighted student unit provided in subsection 3.
- 13          3. a. For the ~~2019-20~~2021-22 school year, the superintendent shall calculate state aid  
14          as the greater of:
- 15               (1) The district's weighted student units multiplied by nine thousand eight  
16               hundred thirty-nine dollars;
- 17               (2) One hundred one percent of the district's baseline funding per weighted  
18               student unit, as established in subsection 2, multiplied by the district's  
19               weighted student units, not to exceed the district's 2017-18 baseline  
20               weighted student units, plus any weighted student units in excess of the  
21               2017-18 baseline weighted student units multiplied by nine thousand eight  
22               hundred thirty-nine dollars; or
- 23               (3) The district's baseline funding as established in subsection 1.
- 24          b. For the ~~2020-21~~2022-23 school year and each school year thereafter, the  
25          superintendent shall calculate state aid as the greater of:
- 26               (1) The district's weighted student units multiplied by ten thousand thirty-six  
27               dollars;
- 28               (2) One hundred two percent of the district's baseline funding per weighted  
29               student unit, as established in subsection 2, multiplied by the district's  
30               weighted student units, not to exceed the district's 2017-18 baseline  
31               weighted student units, plus any weighted student units in excess of the

1                               2017-18 baseline weighted student units multiplied by ten thousand  
2                               thirty-six dollars; or

3                               (3) The district's baseline funding as established in subsection 1 less the  
4                               amount in paragraph 1, with the difference reduced by fifteen percent for the  
5                               ~~2021-22~~2023-24 school year and fifteen percent each school year  
6                               thereafter, and then the difference added to the amount determined in  
7                               paragraph 1.

8                               c. The superintendent also shall adjust state aid determined in this subsection:

9                               (1) For the ~~2019-20~~2021-22 school year, to ensure the amount does not exceed  
10                              one hundred five percent of the district's baseline funding per weighted  
11                              student unit, as established in subsection 2, multiplied by the district's  
12                              weighted student units from the previous school year.

13                             (2) For the ~~2020-21~~2022-23 school year and each school year thereafter, to  
14                             ensure the amount does not exceed one hundred ten percent of the  
15                             district's baseline funding per weighted student unit, as established in  
16                             subsection 2, multiplied by the district's weighted student units from the  
17                             previous school year.

18                             4. After determining the product in accordance with subsection 3, the superintendent of  
19                             public instruction shall:

20                             a. ~~Subtract an amount equal to sixty mills multiplied by the taxable valuation of the~~  
21                             ~~school district, except the amount in dollars subtracted for purposes of this~~  
22                             ~~subdivision may not exceed the previous year's amount in dollars subtracted for~~  
23                             ~~purposes of this subdivision by more than twelve percent, adjusted pursuant to~~  
24                             ~~section 15.1-27-04.3; and~~

25                             b. ~~Subtract~~ subtract an amount equal to seventy-five percent of all revenue types  
26                             listed in subdivisions ~~eb~~ and ~~ec~~ of subsection 1. Before determining the deduction  
27                             for seventy-five percent of all revenue types, the superintendent of public  
28                             instruction shall adjust revenues as follows:

29                             ~~(1)~~a. Tuition revenue shall be adjusted as follows:

30                             ~~(a)~~(1) In addition to deducting tuition revenue received specifically for the  
31                             operation of an educational program provided at a residential treatment

1 facility and tuition revenue received for the provision of an adult farm  
2 management program as directed in paragraph 3 of subdivision eb of  
3 subsection 1, the superintendent of public instruction also shall reduce the  
4 total tuition reported by the school district by the amount of tuition revenue  
5 received for the education of students not residing in the state and for which  
6 the state has not entered a cross-border education contract; and

7 ~~(b)~~(2) The superintendent of public instruction also shall reduce the total tuition  
8 reported by admitting school districts meeting the requirements of  
9 subdivision e of subsection 2 of section 15.1-29-12 by the amount of tuition  
10 revenue received for the education of students residing in an adjacent  
11 school district.

12 ~~(2)~~b. After adjusting tuition revenue as provided in ~~paragraph 4~~ subdivision a, the  
13 superintendent shall reduce all remaining revenues from all revenue types by the  
14 percentage of mills levied in 2018 by the school district for sinking and interest  
15 relative to the total mills levied in 2018 by the school district for all purposes.

- 16 5. The amount remaining after the computation required under subsection 4 is the  
17 amount of state aid to which a school district is entitled, subject to any other statutory  
18 requirements or limitations.
- 19 6. On or before June thirtieth of each year, the school board shall certify to the  
20 superintendent of public instruction the final average daily membership for the current  
21 school year.
- 22 7. For purposes of the calculation in subsection 4, each county auditor, in collaboration  
23 with the school districts, on an annual basis shall report ~~the following~~ to the  
24 superintendent of public instruction ~~on an annual basis~~:
- 25 a. ~~The~~the amount of revenue received by each school district in the county during  
26 the previous school year for each type of revenue identified in subdivisions eb  
27 and ec of subsection 1;
- 28 b. ~~The total number of mills levied in the previous calendar year by each school~~  
29 ~~district for all purposes; and~~
- 30 e. ~~The number of mills levied in the previous calendar year by each school district~~  
31 ~~for sinking and interest fund purposes.~~

1       **Baseline funding - Establishment - Determination of state aid. (Effective after**  
2 **June 30, 2025)**

- 3       1. To determine the amount of state aid payable to each district, the superintendent of  
4 public instruction shall establish each district's baseline funding. A district's baseline  
5 funding consists of:
- 6       a. All state aid received by the district in accordance with chapter 15.1-27 during the  
7       2018-19 school year;
  - 8       b. ~~An amount equal to the property tax deducted by the superintendent of public-~~  
9       ~~instruction to determine the 2018-19 state aid payment;~~
  - 10      e. An amount equal to seventy-five percent of the revenue received by the school  
11      district during the 2017-18 school year for the following revenue types:
    - 12      (1) Revenue reported under code 2000 of the North Dakota school district  
13      financial accounting and reporting manual, as developed by the  
14      superintendent of public instruction in accordance with section 15.1-02-08;
    - 15      (2) Mineral revenue received by the school district through direct allocation from  
16      the state treasurer and not reported under code 2000 of the North Dakota  
17      school district financial accounting and reporting manual, as developed by  
18      the superintendent of public instruction in accordance with section  
19      15.1-02-08;
    - 20      (3) Tuition reported under code 1300 of the North Dakota school district  
21      financial accounting and reporting manual, as developed by the  
22      superintendent of public instruction in accordance with section 15.1-02-08,  
23      with the exception of revenue received specifically for the operation of an  
24      educational program provided at a residential treatment facility and tuition  
25      received for the provision of an adult farm management program;
    - 26      (4) ~~Revenue from payments in lieu of taxes on the distribution and transmission-~~  
27      ~~of electric power;~~
    - 28      (5) ~~Revenue from payments in lieu of taxes on electricity generated from-~~  
29      ~~sources other than coal;~~
    - 30      (6) Revenue from the leasing of land acquired by the United States for which  
31      compensation is allocated to the state under 33 U.S.C. 701(c)(3); and

1           ~~d.c.~~ An amount equal to the total revenue received by the school district during the  
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6           ~~homestead credit and disabled veterans credit.~~

7           e.d. Beginning with the ~~2020-21~~2022-23 school year, the superintendent shall reduce  
8           the baseline funding for any school district that becomes an elementary district  
9           pursuant to section 15.1-07-27 after the 2012-13 school year. The reduction must  
10          be proportional to the number of weighted student units in the grades that are  
11          offered through another school district relative to the total number of weighted  
12          student units the school district offered in the year before the school district  
13          became an elementary district. The reduced baseline funding applies to the  
14          calculation of state aid for the first school year in which the school district  
15          becomes an elementary district and for each year thereafter. For districts that  
16          become an elementary district prior to the ~~2020-21~~2022-23 school year, the  
17          superintendent shall use the reduced baseline funding to calculate state aid for  
18          the 2020-21 school year and for each year thereafter.

19          2. a. The superintendent shall divide the district's baseline funding determined in  
20          subsection 1 by the district's 2017-18 weighted student units to determine the  
21          district's baseline funding per weighted student unit.

22          b. For any school district that becomes an elementary district pursuant to section  
23          15.1-07-27 after the 2017-18 school year, the superintendent shall adjust the  
24          district's baseline funding per weighted student unit used to calculate state aid.  
25          The superintendent shall divide the district's baseline funding determined in  
26          subsection 1 by the district's weighted student units after the school district  
27          becomes an elementary district to determine the district's adjusted baseline  
28          funding per weighted student unit. The superintendent shall use the district's  
29          adjusted baseline funding per weighted student unit in the calculation of state aid  
30          for the first school year in which the school district becomes an elementary  
31          district and for each year thereafter.



- 1           c. Beginning with the ~~2021-22~~2023-24 school year and for each school year  
2           thereafter, the superintendent shall reduce the district's baseline funding per  
3           weighted student unit. Each year the superintendent shall calculate the amount  
4           by which the district's baseline funding per weighted student unit exceeds the  
5           payment per weighted student unit provided in subsection 3. The superintendent  
6           shall reduce the district's baseline funding per weighted student unit by fifteen  
7           percent of the amount by which the district's baseline funding per weighted  
8           student unit exceeds the payment per weighted student unit for the  
9           ~~2021-22~~2023-24 school year. For each year thereafter, the reduction percentage  
10          is increased by an additional fifteen percent. However, the district's baseline  
11          funding per weighted student unit, after the reduction, may not be less than the  
12          payment per weighted student unit provided in subsection 3.
- 13          3. a. For the ~~2019-20~~2021-22 school year, the superintendent shall calculate state aid  
14          as the greater of:
- 15               (1) The district's weighted student units multiplied by nine thousand eight  
16               hundred thirty-nine dollars;
- 17               (2) One hundred one percent of the district's baseline funding per weighted  
18               student unit, as established in subsection 2, multiplied by the district's  
19               weighted student units, not to exceed the district's 2017-18 baseline  
20               weighted student units, plus any weighted student units in excess of the  
21               2017-18 baseline weighted student units multiplied by nine thousand eight  
22               hundred thirty-nine dollars; or
- 23               (3) The district's baseline funding as established in subsection 1.
- 24          b. For the ~~2020-21~~2022-23 school year and each school year thereafter, the  
25          superintendent shall calculate state aid as the greater of:
- 26               (1) The district's weighted student units multiplied by ten thousand thirty-six  
27               dollars;
- 28               (2) One hundred two percent of the district's baseline funding per weighted  
29               student unit, as established in subsection 2, multiplied by the district's  
30               weighted student units, not to exceed the district's 2017-18 baseline  
31               weighted student units, plus any weighted student units in excess of the

1                               2017-18 baseline weighted student units multiplied by ten thousand  
2                               thirty-six dollars; or

3                               (3) The district's baseline funding as established in subsection 1 less the  
4                               amount in paragraph 1, with the difference reduced by fifteen percent for the  
5                               ~~2021-22~~2023-24 school year and fifteen percent each school year  
6                               thereafter, and then the difference added to the amount determined in  
7                               paragraph 1.

8                               c. The superintendent also shall adjust state aid determined in this subsection:

9                               (1) For the ~~2019-20~~2021-22 school year, to ensure the amount does not exceed  
10                              one hundred five percent of the district's baseline funding per weighted  
11                              student unit, as established in subsection 2, multiplied by the district's  
12                              weighted student units from the previous school year.

13                             (2) For the ~~2020-21~~2022-23 school year and each school year thereafter, to  
14                             ensure the amount does not exceed one hundred ten percent of the  
15                             district's baseline funding per weighted student unit, as established in  
16                             subsection 2, multiplied by the district's weighted student units from the  
17                             previous school year.

18                             4. After determining the product in accordance with subsection 3, the superintendent of  
19                             public instruction shall:

20                             a. ~~Subtract an amount equal to sixty mills multiplied by the taxable valuation of the~~  
21                             ~~school district; and~~

22                             b. ~~Subtract~~ subtract an amount equal to seventy-five percent of all revenue types  
23                             listed in subdivisions ~~eb~~ and ~~ec~~ of subsection 1. Before determining the deduction  
24                             for seventy-five percent of all revenue types, the superintendent of public  
25                             instruction shall adjust revenues as follows:

26                             ~~(1)~~a. Tuition revenue shall be adjusted as follows:

27                             ~~(a)~~(1) In addition to deducting tuition revenue received specifically for the  
28                             operation of an educational program provided at a residential treatment  
29                             facility and tuition revenue received for the provision of an adult farm  
30                             management program as directed in paragraph 3 of subdivision ~~eb~~ of  
31                             subsection 1, the superintendent of public instruction also shall reduce the

1 total tuition reported by the school district by the amount of tuition revenue  
2 received for the education of students not residing in the state and for which  
3 the state has not entered a cross-border education contract; and

4 ~~(b)~~(2) The superintendent of public instruction also shall reduce the total tuition  
5 reported by admitting school districts meeting the requirements of  
6 subdivision e of subsection 2 of section 15.1-29-12 by the amount of tuition  
7 revenue received for the education of students residing in an adjacent  
8 school district.

9 ~~(2)~~b. After adjusting tuition revenue as provided in ~~paragraph 1~~ subdivision a, the  
10 superintendent shall reduce all remaining revenues from all revenue types by the  
11 percentage of mills levied in 2018 by the school district for sinking and interest  
12 relative to the total mills levied in 2018 by the school district for all purposes.

13 5. The amount remaining after the computation required under subsection 4 is the  
14 amount of state aid to which a school district is entitled, subject to any other statutory  
15 requirements or limitations.

16 6. On or before June thirtieth of each year, the school board shall certify to the  
17 superintendent of public instruction the final average daily membership for the current  
18 school year.

19 7. For purposes of the calculation in subsection 4, each county auditor, in collaboration  
20 with the school districts, on an annual basis shall report ~~the following~~ to the  
21 superintendent of public instruction ~~on an annual basis~~:

22 a. ~~The~~ the amount of revenue received by each school district in the county during  
23 the previous school year for each type of revenue identified in subdivisions e  
24 and d of subsection 1;

25 b. ~~The total number of mills levied in the previous calendar year by each school-~~  
26 ~~district for all purposes; and~~

27 c. ~~The number of mills levied in the previous calendar year by each school district-~~  
28 ~~for sinking and interest fund purposes.~~

29 **SECTION 3. AMENDMENT.** Section 15.1-27-35.3 of the North Dakota Century Code is  
30 amended and reenacted as follows:

1       **15.1-27-35.3. Payments to school districts - Unobligated general fund balance.**

2       1.a. The superintendent of public instruction shall determine the amount of payments due a  
3       school district and shall subtract from that the amount by which the unobligated  
4       general fund balance of the district on the preceding June thirtieth is in excess of forty  
5       percent of its actual expenditures, plus twenty thousand dollars.

6       **~~b.2.~~** Except as provided in subdivision c, beginning July 1, 2017, the superintendent of  
7       public instruction shall determine the amount of payments due to a school district and  
8       shall subtract from that the amount by which the unobligated general fund balance of  
9       the district on the preceding June thirtieth is in excess of thirty-five percent of its actual  
10      expenditures, plus fifty thousand dollars.

11      **~~e.3.~~** Beginning July 1, 2017, the superintendent of public instruction shall determine the  
12      amount of payments due to a school district and shall subtract from that the amount by  
13      which the unobligated general fund balance of the district on the preceding June  
14      thirtieth is in excess of thirty-five percent of its actual expenditures, plus one hundred  
15      thousand dollars if the school district is in a cooperative agreement with another  
16      school district to share academic resources, and the school districts are considering  
17      reorganization under chapter 15.1-12. An eligible school district may receive payments  
18      under this provision for a maximum of two years.

19      2. ~~For purposes of this section, a district's unobligated general fund balance includes all~~  
20      ~~moneys in the district's miscellaneous fund, as established under section 57-15-14.2.~~

21      **SECTION 4. AMENDMENT.** Section 21-03-07 of the North Dakota Century Code is  
22      amended and reenacted as follows:

23      **21-03-07. Election required - Exceptions.**

24      No municipality, and no governing board thereof, may issue bonds without being first  
25      authorized to do so by a vote equal to sixty percent of all the qualified voters of such  
26      municipality voting upon the question of such issue except:

27      1. As otherwise provided in section 21-03-04.

28      2. The governing body may issue bonds of the municipality for the purpose and within  
29      the limitations specified by subdivision e of subsection 1 of section 21-03-06,  
30      subdivision g of subsection 2 of section 21-03-06, and subsections 4.1 and 7 of  
31      section 21-03-06 without an election.

1           3. The governing body of any municipality may issue bonds of the municipality for the  
2           purpose of providing funds to meet its share of the cost of any highway project  
3           undertaken under an agreement entered into by the governing body with the United  
4           States government, the director of the department of transportation, the board of  
5           county commissioners, or any of them, including the cost of any construction,  
6           improvement, financing, planning, and acquisition of right of way of a bridge eligible for  
7           matching funds, highway routed through the municipality and of any bridges and  
8           controlled access facilities thereon and any necessary additional width or capacity of  
9           the bridge or roadway thereof greater than that required for federal or state bridge or  
10          highway purposes, and of any necessary relaying of utility mains and conduits, curbs  
11          and gutters, and the installation of utility service connections and streetlights. The  
12          portion of the total cost of the project to be paid by the municipality under the  
13          agreement, including all items of cost incurred directly by the municipality and all  
14          amounts to be paid by it for work done or contracted for by other parties to the  
15          agreement, may not exceed a sum equal to thirty percent of the total cost, including  
16          engineering and other incidental costs, of all construction and reconstruction work to  
17          be done plus fifty percent of the total cost of all right of way to be acquired in  
18          connection therewith. The initial resolution authorizing issuance of bonds under this  
19          subsection must be published in the official newspaper of the municipality. Within sixty  
20          days after publication, an owner of taxable property within the municipality may file  
21          with the auditor or chief fiscal officer of the municipality a written protest against  
22          adoption of the resolution. A protest must describe the property that is the subject of  
23          the protest. If the governing body finds protests have been signed by the owners of  
24          taxable property having an assessed valuation equal to five percent or more of the  
25          assessed valuation of all taxable property in the municipality, as most recently finally  
26          equalized, all further proceedings under the initial resolution are barred. Nothing  
27          herein may be deemed to prevent any municipality from appropriating funds for or  
28          financing out of taxes, special assessments, or utility revenues any work incidental to  
29          any such project, in the manner and to the extent otherwise permitted by law, and the  
30          cost of any work so financed may not be included in computing the portion of the  
31          project cost payable by the municipality, within the meaning of this subsection, unless

1 the work is actually called for by the agreement between the municipality and the other  
2 governmental agencies involved.

3 4. The governing body of any city may also by resolution adopted by a two-thirds vote  
4 authorize and issue general obligation bonds of the city for the purpose of providing  
5 funds to pay the cost of any improvement of the types stated below, to the extent that  
6 the governing body determines that such cost should be paid by the city and should  
7 not be assessed upon property specially benefited thereby; provided that the initial  
8 resolution authorizing such bonds must be published in the official newspaper, and  
9 any owner of taxable property within the city may, within sixty days after such  
10 publication, file with the city auditor a protest against the adoption of the resolution. If  
11 the governing body finds such protests to have been signed by the owners of taxable  
12 property having an assessed valuation equal to five percent or more of the assessed  
13 valuation of all taxable property within the city, as theretofore last finally equalized, all  
14 further proceedings under such initial resolution are barred. This procedure is  
15 authorized for the financing of the following types of improvements:

- 16 a. Any street improvement, as defined in subsection 2 of section 40-22-01, to be  
17 made in or upon any federal or state highway or any other street designated by  
18 ordinance as an arterial street.
- 19 b. The construction of a bridge, culvert, overpass, or underpass at the intersection  
20 of any street with a stream, watercourse, drain, or railway, and the acquisition of  
21 any land or easement required for that purpose.
- 22 c. Any improvement incidental to the carrying out of an urban renewal project, the  
23 issuance of bonds for which is authorized by subsection 4 of section 40-58-13.

24 Nothing herein may be deemed to prevent any municipality from appropriating funds  
25 for or financing out of taxes, special assessments, or utility revenues any work  
26 incidental to any such improvement, in the manner and to the extent otherwise  
27 permitted by law.

28 5. The governing body of any city may also by resolution adopted by a two-thirds vote  
29 dedicate the mill levy authorized by section 57-15-42 and may authorize and issue  
30 general obligation bonds to be paid by the dedicated levy for the purpose of providing  
31 funds for the purchase, construction, reconstruction, or repair of public buildings or fire

1 stations; provided, that the initial resolution authorizing the mill levy dedication and  
2 general obligation bonds must be published in the official newspaper, and any owner  
3 of taxable property within the city may, within sixty days after publication, file with the  
4 city auditor a protest against the adoption of the resolution. Protests must be in writing  
5 and must describe the property which is the subject of the protest. If the governing  
6 body finds such protests to have been signed by the owners of taxable property  
7 having an assessed valuation equal to five percent or more of the assessed valuation  
8 of all taxable property within the city, as theretofore last finally equalized, all further  
9 proceedings under the initial resolution are barred.

10 6. The governing body of any county may also by resolution adopted by a two-thirds vote  
11 dedicate the tax levy authorized by section 57-15-06.6 and may authorize and issue  
12 general obligation bonds to be paid by the dedicated levy for the purpose of providing  
13 funds for the purchase, construction, reconstruction, or repair of regional or county  
14 correction centers, or parks and recreational facilities; provided, that the initial  
15 resolution authorizing the tax levy dedication and general obligation bonds must be  
16 published in the official newspaper, and any owner of taxable property within the  
17 county may, within sixty days after publication, file with the county auditor a protest  
18 against the adoption of the resolution. Protests must be in writing and must describe  
19 the property which is the subject of the protest. If the governing body finds such  
20 protests to have been signed by the owners of taxable property having an assessed  
21 valuation equal to five percent or more of the assessed valuation of all taxable  
22 property within the county, as theretofore last finally equalized, all further proceedings  
23 under the initial resolution are barred.

24 ~~7. The governing body of any public school district may also by resolution adopted by a~~  
25 ~~two-thirds vote dedicate the tax levies as authorized by section 15.1-09-47,~~  
26 ~~15.1-09-49, or 57-15-16 and may authorize and issue general obligation bonds to be~~  
27 ~~paid by these dedicated levies for the purpose of providing funds for the purchase,~~  
28 ~~construction, reconstruction, or repair of public school buildings or for the construction~~  
29 ~~or improvement of a project under section 15.1-36-02 or 15.1-36-08. The initial~~  
30 ~~resolution authorizing the tax levy dedication and general obligation bonds must be~~  
31 ~~published in the official newspaper of the school district, and any owner of taxable~~

1           ~~property within the school district may, within sixty days after publication, file with the~~  
2           ~~business manager of the school district a protest against the adoption of the~~  
3           ~~resolution. Protests must be in writing and must describe the property that is the~~  
4           ~~subject of the protest. If the governing body finds the protests have been signed by the~~  
5           ~~owners of taxable property having an assessed valuation equal to five percent or more~~  
6           ~~of the assessed valuation of all taxable property within the school district, as~~  
7           ~~theretofore last finally equalized, all further proceedings under the initial resolution are~~  
8           ~~barred.~~

9           8. The governing body of any city having a population of twenty-five thousand persons or  
10           more may use the provisions of subsection 3 to provide funds to participate in the cost  
11           of any construction, improvement, financing, and planning of any bypass routes,  
12           interchanges, or other intersection improvements on a federal or state highway system  
13           which is situated in whole or in part outside of the corporate limits of the city; provided,  
14           that the governing body thereof shall determine by resolution that the undertaking of  
15           such work is in the best interest of the city for the purpose of providing access and  
16           relieving congestion or improving traffic flow on municipal streets.

17           9.8. The governing body of a municipality or other political subdivision, located at least in  
18           part within a county that is included within a disaster or emergency executive order or  
19           proclamation of the governor under chapter 37-17.1, may by resolution adopted by a  
20           two-thirds vote authorize and issue general obligation bonds of the political subdivision  
21           without an election for the purpose of providing funds to pay costs associated with the  
22           emergency condition. The political subdivision may dedicate and levy taxes for  
23           retirement of bonds under this subsection and such levies are not subject to limitations  
24           as otherwise provided by law.

25           10.9. The governing board of any county, city, ~~public school district~~, park district, or township  
26           may by resolution adopted by a two-thirds vote dedicate the tax levy authorized by  
27           section 57-15-41 and authorize and issue general obligation bonds to be paid by the  
28           dedicated levy for the purpose of providing funds to prepay outstanding special  
29           assessments made in accordance with the provisions of title 40 against property  
30           owned by the county, city, ~~public school district~~, park district, or township.



1 ~~44-10.~~ The governing body of any park district that constitutes a distinct municipality may  
2 issue general obligation bonds of the park district for the purpose of providing funds to  
3 acquire, lay out, and improve parks, parkways, boulevards, and pleasure drives, and  
4 to acquire land for these purposes, but the indebtedness may not at any time exceed  
5 one percent of the assessed valuation of the taxable property in the park district. The  
6 initial resolution authorizing the issuance of general obligation bonds under this  
7 subsection must be published in the official newspaper of the park district, and any  
8 owner of taxable property within the park district may, within sixty days after  
9 publication, file with the clerk of the park district a protest against the adoption of the  
10 resolution. Protests must be in writing and must describe the property that is the  
11 subject of the protest. If the governing body finds the protests have been signed by the  
12 owners of taxable property having an assessed valuation equal to five percent or more  
13 of the assessed valuation of all taxable property within the park district, as last finally  
14 equalized, all further proceedings under the initial resolution are barred.

15 **SECTION 5. AMENDMENT.** Section 57-15-01 of the North Dakota Century Code is  
16 amended and reenacted as follows:

17 **57-15-01. Levy in specific amounts - Exceptions.**

18 With the exception of special assessment taxes and such general taxes as may be  
19 definitely fixed by law, all state, county, city, township, ~~school district,~~ and park district taxes  
20 must be levied or voted in specific amounts of money.

21 **SECTION 6. AMENDMENT.** Section 57-15-01.1 of the North Dakota Century Code is  
22 amended and reenacted as follows:

23 **57-15-01.1. Protection of taxpayers and taxing districts.**

24 Each taxing district, excluding a school district, may levy the lesser of the amount in dollars  
25 as certified in the budget of the governing body, or the amount in dollars as allowed in this  
26 section, subject to the following:

- 27 1. No taxing district may levy more taxes expressed in dollars than the amounts allowed  
28 by this section.
- 29 2. For purposes of this section:

- 1           a. "Base year" means the taxing district's taxable year with the highest amount  
2           levied in dollars in property taxes of the three taxable years immediately  
3           preceding the budget year;
- 4           b. "Budget year" means the taxing district's year for which the levy is being  
5           determined under this section;
- 6           c. "Calculated mill rate" means the mill rate that results from dividing the base year  
7           taxes levied by the sum of the taxable value of the taxable property in the base  
8           year plus the taxable value of the property exempt by local discretion or  
9           charitable status, calculated in the same manner as the taxable property; and
- 10          d. "Property exempt by local discretion or charitable status" means property  
11          exempted from taxation as new or expanding businesses under chapter 40-57.1;  
12          improvements to property under chapter 57-02.2; or buildings belonging to  
13          institutions of public charity, new single-family residential or townhouse or  
14          condominium property, property used for early childhood services, or pollution  
15          abatement improvements under section 57-02-08.
- 16          3. A taxing district may elect to levy the amount levied in dollars in the base year. Any  
17          levy under this section must be specifically approved by a resolution approved by the  
18          governing body of the taxing district. Before determining the levy limitation under this  
19          section, the dollar amount levied in the base year must be:
- 20           a. Reduced by an amount equal to the sum determined by application of the base  
21           year's calculated mill rate for that taxing district to the final base year taxable  
22           valuation of any taxable property and property exempt by local discretion or  
23           charitable status which is not included in the taxing district for the budget year but  
24           was included in the taxing district for the base year.
- 25           b. Increased by an amount equal to the sum determined by the application of the  
26           base year's calculated mill rate for that taxing district to the final budget year  
27           taxable valuation of any taxable property or property exempt by local discretion or  
28           charitable status which was not included in the taxing district for the base year  
29           but which is included in the taxing district for the budget year.
- 30           c. Reduced to reflect expired temporary mill levy increases authorized by the  
31           electors of the taxing district. ~~For purposes of this subdivision, an expired~~

- 1            ~~temporary mill levy increase does not include a school district general fund mill-~~  
2            ~~rate exceeding one hundred ten mills which has expired or has not received~~  
3            ~~approval of electors for an extension under subsection 2 of section 57-64-03.~~  
4            d. ~~Reduced by the amount of state aid under chapter 15.1-27, which is determined~~  
5            ~~by multiplying the budget year taxable valuation of the school district by the~~  
6            ~~lesser of the base year mill rate of the school district minus sixty mills or fifty~~  
7            ~~mills, if the base year is a taxable year before 2013.~~
- 8            4. In addition to any other levy limitation factor under this section, a taxing district may  
9            increase its levy in dollars to reflect new or increased mill levies authorized by the  
10           legislative assembly or authorized by the electors of the taxing district.
- 11           5. Under this section a taxing district may supersede any applicable mill levy limitations  
12           otherwise provided by law, or a taxing district may levy up to the mill levy limitations  
13           otherwise provided by law without reference to this section, but the provisions of this  
14           section do not apply to the following:
- 15           a. Any irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of  
16           article X of the Constitution of North Dakota.
- 17           b. The one-mill levy for the state medical center authorized by section 10 of article X  
18           of the Constitution of North Dakota.
- 19           6. ~~A school district choosing to determine its levy authority under this section may apply~~  
20           ~~subsection 3 only to the amount in dollars levied for general fund purposes under~~  
21           ~~section 57-15-14 or, if the levy in the base year included separate general fund and~~  
22           ~~special fund levies under sections 57-15-14 and 57-15-14.2, the school district may~~  
23           ~~apply subsection 3 to the total amount levied in dollars in the base year for both the~~  
24           ~~general fund and special fund accounts. School district levies under any section other~~  
25           ~~than section 57-15-14 may be made within applicable limitations but those levies are~~  
26           ~~not subject to subsection 3.~~
- 27           7. Optional levies under this section may be used by any city or county that has adopted  
28           a home rule charter unless the provisions of the charter supersede state laws related  
29           to property tax levy limitations.

30           **SECTION 7. AMENDMENT.** Section 57-15-14.2 of the North Dakota Century Code is  
31           amended and reenacted as follows:

1           **57-15-14.2. School district levies districts - Required transfers. (Effective for taxable**  
2 **years through December 31, 2024)**

- 3           1. ~~The board of a school district may levy a tax not exceeding the amount in dollars that~~  
4           ~~the school district levied for the prior year, plus twelve percent and the dollar amount~~  
5           ~~of the adjustment required in section 15.1-27-04.3, up to a levy of seventy mills on the~~  
6           ~~taxable valuation of the district, for any purpose related to the provision of educational~~  
7           ~~services. The proceeds of this levy must be deposited into the school district's general~~  
8           ~~fund and used in accordance with this subsection. The proceeds may not be~~  
9           ~~transferred into any other fund.~~
- 10          2. ~~The board of a school district may levy no more than twelve mills on the taxable~~  
11          ~~valuation of the district, for miscellaneous purposes and expenses. The proceeds of~~  
12          ~~this levy must be deposited into a special fund known as the miscellaneous fund and~~  
13          ~~used in accordance with this subsection. The proceeds may not be transferred into~~  
14          ~~any other fund.~~
- 15          3. ~~The board of a school district may levy no more than three mills on the taxable~~  
16          ~~valuation of the district for deposit into a special reserve fund, in accordance with~~  
17          ~~chapter 57-19.~~
- 18          4. ~~The board of a school district may levy no more than the number of mills necessary,~~  
19          ~~on the taxable valuation of the district, for the payment of tuition, in accordance with~~  
20          ~~section 15.1-29-15. The proceeds of this levy must be deposited into a special fund~~  
21          ~~known as the tuition fund and used in accordance with this subsection. The proceeds~~  
22          ~~may not be transferred into any other fund.~~
- 23          5. ~~The board of a school district may levy no more than five mills on the taxable valuation~~  
24          ~~of the district, pursuant to section 57-15-15.1, for purposes of developing a school~~  
25          ~~safety plan in accordance with section 15.1-09-60. The proceeds of this levy must be~~  
26          ~~deposited into a special fund known as the school safety plan fund and used in~~  
27          ~~accordance with this subsection.~~
- 28          6. ~~Nothing in this section limits the board of a school district from levying:~~  
29          a.       ~~Mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16; and~~

1           b.       Mills necessary to pay principal and interest on the bonded debt of the district,  
2           including the mills necessary to pay principal and interest on any bonded debt incurred  
3           under section ~~57-15-17.1~~ before July 1, 2013

4           On July 1, 2021, each school district shall transfer any moneys remaining in its  
5 miscellaneous fund, special reserve fund, and tuition fund to the general fund of the school  
6 district.

7           **School district levies. (Effective for taxable years beginning after December 31, 2024)**

- 8           1.       The board of a school district may levy a tax not exceeding the amount in dollars that  
9           the school district levied for the prior year, plus twelve percent, up to a levy of seventy  
10          mills on the taxable valuation of the district, for any purpose related to the provision of  
11          educational services. The proceeds of this levy must be deposited into the school  
12          district's general fund and used in accordance with this subsection. The proceeds may  
13          not be transferred into any other fund.
- 14          2.       The board of a school district may levy no more than twelve mills on the taxable  
15          valuation of the district, for miscellaneous purposes and expenses. The proceeds of  
16          this levy must be deposited into a special fund known as the miscellaneous fund and  
17          used in accordance with this subsection. The proceeds may not be transferred into  
18          any other fund.
- 19          3.       The board of a school district may levy no more than three mills on the taxable  
20          valuation of the district for deposit into a special reserve fund, in accordance with  
21          chapter ~~57-19~~.
- 22          4.       The board of a school district may levy no more than the number of mills necessary,  
23          on the taxable valuation of the district, for the payment of tuition, in accordance with  
24          section ~~15.1-29-15~~. The proceeds of this levy must be deposited into a special fund  
25          known as the tuition fund and used in accordance with this subsection. The proceeds  
26          may not be transferred into any other fund.
- 27          5.       The board of a school district may levy no more than five mills on the taxable valuation  
28          of the district, pursuant to section ~~57-15-15.1~~, for purposes of developing a school  
29          safety plan in accordance with section ~~15.1-09-60~~. The proceeds of this levy must be  
30          deposited into a special fund known as the school safety plan fund and used in  
31          accordance with this subsection.

- 1           6. ~~Nothing in this section limits the board of a school district from levying:~~  
2           a. ~~Mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16; and~~  
3           b. ~~Mills necessary to pay principal and interest on the bonded debt of the district,~~  
4           ~~including the mills necessary to pay principal and interest on any bonded debt~~  
5           ~~incurred under section 57-15-17.1 before July 1, 2013.~~

6           **SECTION 8. AMENDMENT.** Section 57-15-17 of the North Dakota Century Code is  
7 amended and reenacted as follows:

8           **57-15-17. Disposition of building fund tax.**

- 9           1. a. All revenue accruing from appropriations ~~or tax levies~~ for a school district building  
10           fund, together with any amount as may be realized for building purposes from all  
11           other sources, must be placed in a separate fund known as a building fund and  
12           must:  
13           (1) Be deposited, held, or invested in the same manner as the sinking funds of  
14           such school district; or  
15           (2) Be used for the purchase of shares or securities of federal or  
16           state-chartered savings and loan associations, within the limits of federal  
17           insurance.  
18           b. Moneys in the building fund may only be used for:  
19           (1) The construction of school district buildings and facilities;  
20           (2) The renovation, repair, or expansion of school district buildings and facilities;  
21           (3) The improvement of school district buildings, facilities, and real property;  
22           (4) The leasing of buildings and facilities;  
23           (5) The payment of rentals upon contracts with the state board of public school  
24           education;  
25           (6) The payment of rentals upon contracts with municipalities for career and  
26           technical education facilities financed pursuant to chapter 40-57; and  
27           (7) The payment of principal, premiums, and interest on bonds issued in  
28           accordance with ~~subsection 7 of section 21-03-07~~ before July 1, 2021.  
29           c. The custodian of the funds may pay out the funds only upon order of the school  
30           board, signed by the president and the business manager of the school district.  
31           The order must recite upon its face the purpose for which payment is made.

- 1           2. Any moneys remaining in a building fund after the completion of payments for any  
2           school building project that has cost seventy-five percent or more of the amount in the  
3           building fund at the time of letting the contracts, must be returned to the general fund  
4           of the school district, upon the order of the school board.
- 5           3. The board of a school district may pay into the general fund of the school district any  
6           moneys that have remained in the building fund for ten years or more. The board may  
7           include this amount as part of its cash on hand in making up its budget for the ensuing  
8           year. In determining what amounts have remained in the fund for ten years or more, all  
9           payments that have been made from the building fund for building purposes must be  
10          considered as having been paid from the funds first acquired.
- 11          4. a. ~~If collections from the taxes levied for the current budget and other income are~~  
12           ~~insufficient to meet the requirements for general operating expenses, the board of~~  
13           ~~a school district may transfer unobligated funds from the building fund into the~~  
14           ~~general fund of the school district, provided the school district has issued~~  
15           ~~certificates of indebtedness equal to fifty percent of the outstanding uncollected~~  
16           ~~general fund property tax.~~
- 17          b. ~~A board may not transfer funds from the building fund into the general fund for~~  
18           ~~more than two years.~~

19           **SECTION 9. AMENDMENT.** Section 57-15-30.2 of the North Dakota Century Code is  
20 amended and reenacted as follows:

21           **57-15-30.2. Financial reporting requirements for taxing entities.**

22           The governing body of any county, city, township, ~~school district~~, park district, recreation  
23 service district, rural fire protection district, rural ambulance service district, soil conservation  
24 district, conservancy district, water authority, or any other taxing entity authorized to levy  
25 property taxes or have property taxes levied on its behalf, in the year for which the levy will  
26 apply, must file with the county auditor of each county in which the taxing entity is located, at a  
27 time and in a format prescribed by the county auditor, a financial report for the preceding  
28 calendar year showing the ending balances of each fund or account held by the taxing entity  
29 during that year.

30           **SECTION 10. AMENDMENT.** Subsection 1 of section 57-15-31 of the North Dakota  
31 Century Code is amended and reenacted as follows:

- 1        1.    The amount to be levied by any county, city, township, ~~school district~~, park district, or  
2            other municipality authorized to levy taxes must be computed by deducting from the  
3            amount of estimated expenditures for the current fiscal year as finally determined, plus  
4            the required reserve fund determined upon by the governing board from the past  
5            experience of the taxing district, the total of the following items:
  - 6            a.    The available surplus consisting of the free and unencumbered cash balance;
  - 7            b.    Estimated revenues from sources other than direct property taxes;
  - 8            c.    The total estimated collections from tax levies for previous years;
  - 9            d.    Expenditures that must be made from bond sources;
  - 10          e.    The amount of distributions received from an economic growth increment pool  
11            under section 57-15-61; and
  - 12          f.    The estimated amount to be received from payments in lieu of taxes on a project  
13            under section 40-57.1-03.

14        **SECTION 11. AMENDMENT.** Section 57-15-32 of the North Dakota Century Code is  
15 amended and reenacted as follows:

16        **57-15-32. Certification of levy.**

17        The taxes levied or voted by any city, township, ~~school district~~, park district, or other  
18 municipality authorized to levy taxes must be certified by the officer acting as business manager  
19 or clerk of the governing body of such municipality to the county auditor immediately following  
20 the action of the governing body, or within ten days thereafter.

21        **SECTION 12. AMENDMENT.** Section 57-15-41 of the North Dakota Century Code is  
22 amended and reenacted as follows:

23        **57-15-41. Political subdivision tax levies for payment of special assessments exempt**  
24 **from levy limitations.**

25        No tax levy limitations provided by any statute of this state apply to tax levies by any county,  
26 city, ~~school district~~, park district, or township for the purpose of paying any special assessments  
27 or paying debt service on bonds issued to prepay special assessments made in accordance  
28 with the provisions of title 40, against property owned by such county, city, ~~school district~~, park  
29 district, or township. Any surplus in the special assessment fund after all of the special  
30 assessments for which the fund was created have been paid shall be placed in the general fund  
31 of the political subdivision.



1       **SECTION 13. AMENDMENT.** Section 57-19-01 of the North Dakota Century Code is  
2 amended and reenacted as follows:

3       **57-19-01. ~~School district – Establishment~~Discontinuation of special reserve fund -**  
4 **Required transfers.**

5       ~~Each~~On July 1, 2021, each school district in this state ~~may establish and maintain a shall~~  
6 ~~transfer to its general fund any moneys remaining in its~~ special reserve fund, ~~subject to the~~  
7 ~~limitations in section 57-15-14.2. The balance of moneys in the fund may not exceed that which~~  
8 ~~could be produced by a levy of fifteen mills in that district for that year.~~

9       **SECTION 14. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is  
10 amended and reenacted as follows:

11       **57-20-07.1. County treasurer to mail real estate tax statement - Contents of statement.**

- 12       1. On or before December twenty-sixth of each year, the county treasurer shall mail a  
13 real estate tax statement to the owner of each parcel of real property at the owner's  
14 last-known address. The form of the real estate tax statement to be used in every  
15 county must be prescribed and approved for use by the tax commissioner. The  
16 statement must be provided in a manner that allows the taxpayer to retain a printed  
17 record of the obligation for payment of taxes and special assessments as provided in  
18 the statement. If a parcel of real property is owned by more than one individual, the  
19 county treasurer shall send only one statement to one of the owners of that property.  
20 Additional copies of the tax statement will be sent to the other owners upon their  
21 request and the furnishing of their names and addresses to the county treasurer. The  
22 tax statement must:
- 23       a. Include a dollar valuation of the true and full value as defined by law of the  
24       property and the total mill levy applicable.
  - 25       b. Include, or be accompanied by a separate sheet, with three columns showing, for  
26       the taxable year to which the tax statement applies and the two immediately  
27       preceding taxable years, the property tax levy in dollars against the parcel by the  
28       county and school district and any city or township that levied taxes against the  
29       parcel.
  - 30       e. ~~Provide information identifying the property tax savings provided by the state of~~  
31       ~~North Dakota. The tax statement must include a line item that is entitled -~~

1           "legislative tax relief" and identifies the dollar amount of property tax savings  
2           realized by the taxpayer under chapter 50-34 for taxable years before 2019,  
3           chapter 50-35 for taxable years after 2018, and chapter 15.1-27.

4           (1) For purposes of this subdivision, legislative tax relief under chapter 15.1-27  
5           is determined by multiplying the taxable value for the taxable year for each  
6           parcel shown on the tax statement by the number of mills of mill levy  
7           reduction grant under chapter 57-64 for the 2012 taxable year plus the  
8           number of mills determined by subtracting from the 2012 taxable year mill  
9           rate of the school district in which the parcel is located the lesser of:

10           (a) Fifty mills; or

11           (b) The 2012 taxable year mill rate of the school district minus sixty mills.

12           (2) Legislative tax relief under chapter 50-35 is determined by multiplying the  
13           taxable value for the taxable year for each parcel shown on the tax  
14           statement by the number of mills of relief determined by dividing the amount  
15           calculated in subsection 1 of section 50-35-03 for a human service zone by  
16           the taxable value of taxable property in the zone for the taxable year.

17           2. Failure of an owner to receive a statement will not relieve that owner of liability, nor  
18           extend the discount privilege past the February fifteenth deadline.

19           **SECTION 15. REPEAL.** Sections 15-39.1-28, 15.1-09-47, 15.1-09-49, 15.1-12-16.1,  
20           15.1-27-04.2, 15.1-27-04.3, 15.1-27-20.2, 15.1-29-15, 57-15-13, 57-15-14, 57-15-15.1,  
21           57-15-16, 57-19-02, 57-19-03, 57-19-05, 57-19-09, and 57-19-11 of the North Dakota Century  
22           Code are repealed.

23           **SECTION 16. EFFECTIVE DATE.** Sections 5 through 15 of this Act are effective for taxable  
24           years beginning after December 31, 2020.