

SENATE BILL NO. 2359

Introduced by

Senators Clemens, Lee

Representatives Jonas, Koppelman, Marschall

1 A BILL for an Act to ~~amend and reenact section 57-15-41 of the North Dakota Century Code,~~
2 ~~relating to exemptions from political subdivision tax levies for payment of special assessments;~~
3 ~~and to~~ provide for a legislative management study, relating to the impact of political subdivisions
4 levying special assessments against other political subdivisions and the overall impact on
5 taxpayers.

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

7 ~~— **SECTION 1. AMENDMENT.** Section 57-15-41 of the North Dakota Century Code is~~
8 ~~amended and reenacted as follows:~~

9 ~~— **57-15-41. Political subdivision tax levies for payment of special assessments, land**~~
10 ~~**acquisition, or debt service exempt from levy limitations.**~~

11 ~~— No tax levy limitations provided by any statute of this state apply to tax levies by any county,~~
12 ~~city, school district, park district, or township for the purpose of paying any special assessments,~~
13 ~~land acquisition costs, or paying debt service on bonds issued to prepay special assessments~~
14 ~~made in accordance with the provisions of title 40, against property owned by such the county,~~
15 ~~city, school district, park district, or township. Any surplus in the special assessment fund after~~
16 ~~all of the special assessments for which the fund was created have been paid shall must be~~
17 ~~placed in the general fund of the political subdivision.~~

18 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - SPECIAL ASSESSMENTS LEVIED**
19 **AGAINST POLITICAL SUBDIVISIONS.** During the 2023-24 interim, the legislative
20 management shall consider studying the impact of political subdivisions levying special
21 assessments against other political subdivisions and the overall impact on taxpayers. The study
22 must include analysis of the impact on taxpayers not governed by the political subdivision
23 levying special assessments and explore forms of taxation policy that minimize the levying of
24 special assessments in the form of taxes through political subdivisions. The legislative

Sixty-eighth
Legislative Assembly

- 1 management shall report its findings and recommendations, together with any legislation
- 2 required to implement the recommendations, to the sixty-ninth legislative assembly.