

**CHAPTER 57-15**  
**TAX LEVIES AND LIMITATIONS**

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

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

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

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

1. No taxing district may levy more taxes expressed in dollars than the amounts allowed by this section.
2. For purposes of this section:
  - a. "Base year" means the taxing district's taxable year with the highest amount levied in dollars in property taxes of the three taxable years immediately preceding the budget year;
  - b. "Budget year" means the taxing district's year for which the levy is being determined under this section;
  - c. "Calculated mill rate" means the mill rate that results from dividing the base year taxes levied by the sum of the taxable value of the taxable property in the base year plus the taxable value of the property exempt by local discretion or charitable status, calculated in the same manner as the taxable property; and
  - d. "Property exempt by local discretion or charitable status" means property exempted from taxation as new or expanding businesses under chapter 40-57.1; improvements to property under chapter 57-02.2; or buildings belonging to institutions of public charity, new single-family residential or townhouse or condominium property, property used for early childhood services, or pollution abatement improvements under section 57-02-08.
3. A taxing district may elect to levy the amount levied in dollars in the base year. Any levy under this section must be specifically approved by a resolution approved by the governing body of the taxing district. Before determining the levy limitation under this section, the dollar amount levied in the base year must be:
  - a. Reduced by an amount equal to the sum determined by application of the base year's calculated mill rate for that taxing district to the final base year taxable valuation of any taxable property and property exempt by local discretion or charitable status which is not included in the taxing district for the budget year but was included in the taxing district for the base year.
  - b. Increased by an amount equal to the sum determined by the application of the base year's calculated mill rate for that taxing district to the final budget year taxable valuation of any taxable property or property exempt by local discretion or charitable status which was not included in the taxing district for the base year but which is included in the taxing district for the budget year.
  - c. Reduced to reflect expired temporary mill levy increases authorized by the electors of the taxing district. For purposes of this subdivision, an expired temporary mill levy increase does not include a school district general fund mill rate exceeding one hundred ten mills which has expired or has not received approval of electors for an extension under subsection 2 of section 57-64-03.
  - d. Reduced by the amount of state aid under chapter 15.1-27, which is determined by multiplying the budget year taxable valuation of the school district by the lesser of the base year mill rate of the school district minus sixty mills or fifty mills, if the base year is a taxable year before 2013.
4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.

5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:
  - a. Any irrepealable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
  - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
6. A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but those levies are not subject to subsection 3.
7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

**57-15-02. Determination of rate.**

The tax rate of all taxes, except taxes the rate of which is fixed by law, must be calculated and fixed by the county auditor within the limitations prescribed by statute. If any municipality levies a greater amount than the prescribed maximum legal rate of levy will produce, the county auditor shall extend only such amount of tax as the prescribed maximum legal rate of levy will produce. The rate must be based and computed on the taxable valuation of taxable property in the municipality or district levying the tax. The rate of all taxes must be calculated by the county auditor in mills, tenths, and hundredths of mills.

**57-15-02.1. Property tax levy increase notice and public hearing.**

Repealed by S.L. 2017, ch. 411, § 23.

**57-15-02.2. Estimated property tax and budget hearing notice.**

1. On or before August tenth of each year the governing body of a taxing district shall provide to the county auditor in each county in which the taxing district has taxable property a preliminary budget statement and the date, time, and location of the taxing district's public hearing on its property tax levy, which may be no earlier than September seventh. A taxing district that fails to provide the information required under this subsection on or before August tenth may not impose a property tax levy in a greater amount of dollars than was imposed by the taxing district in the prior year.
2. By August thirty-first of each year the county treasurer shall provide a written notice to the owner of each parcel of taxable property with a total estimated property tax of at least one hundred dollars. The text of the notice must contain:
  - a. The date, time, and location of the public budget hearing for each of the taxing districts in which the property owner's parcel is located, which anticipate levying in excess of one hundred thousand dollars in the current year, and the location at which the taxing district's budget is available for review;
  - b. The true and full value of the property based on the best information available;
  - c. A column showing the actual property tax levy in dollars against the parcel by the taxing district that levied taxes against the parcel in the immediately preceding taxable year and a column showing the estimated property tax levy in dollars against the parcel by the taxing district levying tax in the taxable year for which the notice applies based on the preliminary budget statements of all taxing jurisdictions;

- d. A column indicating the difference between the taxing district's total levy from the previous year and the taxing district's estimated levy with the word "INCREASE" printed in boldface type if the proposed tax levy is larger in dollars than the levy in dollars in the previous year;
  - e. Information identifying the estimated property tax savings that will be provided pursuant to section 57-20-07.1 based on the best information available; and
  - f. A statement that there will be an opportunity for citizens to present oral or written comments regarding each taxing district's property tax levy.
3. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last-known address, or electronic mail to the property owner directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. If a parcel of taxable property is owned by more than one owner, notice must be sent to only one owner of the property. Failure of an owner to receive a notice under this section will not relieve the owner of property tax liability or modify the qualifying date under section 57-20-09 for which an owner may receive a discount for early payment of tax.
  4. The tax commissioner shall prescribe suitable forms for written notices under this section.
  5. The direct cost of providing taxpayer notices under this section may be allocated in a manner proportionate to the number of notices mailed on behalf of each taxing district that intends to levy in excess of one hundred thousand dollars in property taxes in the current year.

**57-15-03. State tax levy.**

Repealed by S.L. 1981, ch. 567, § 2.

**57-15-04. State taxes - When levied - Certification.**

Repealed by S.L. 1981, ch. 567, § 2.

**57-15-05. County tax levy.**

The board of county commissioners, in levying county taxes, is limited to the amount necessary to meet the appropriations included in the county budget for the ensuing fiscal year, and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the county and to provide a sinking fund to pay the principal at maturity. The county budget shall show the complete expenditure program of the county for the ensuing fiscal year and the sources of revenue from which it is to be financed.

**57-15-06. County general fund levy.**

The board of county commissioners may levy property taxes for county general fund purposes at a tax rate not exceeding sixty mills per dollar of taxable valuation of property in the county.

A county that levied more than sixty mills for taxable year 2015 for the combined number of mills levied for general fund purposes plus the number of mills levied for other purposes which were combined into the general fund for taxable years after 2014 may levy for general fund purposes for taxable year 2016 the same number of mills that was levied for those purposes for taxable year 2015. A county may levy for general fund purposes for taxable year 2017 sixty mills plus seventy-five percent of the combined number of mills exceeding sixty that was levied for those purposes for taxable year 2015. A county may levy for general fund purposes for taxable year 2018 sixty mills plus fifty percent of the combined number of mills exceeding sixty that was levied for those purposes for taxable year 2015. A county may levy for general fund purposes for taxable year 2019 sixty mills plus twenty-five percent of the combined number of mills exceeding sixty that was levied for those purposes for taxable year 2015.

Unless a specific exception is provided by statute, the county general fund levy limitation under this section applies to all property taxes the board of county commissioners is authorized to levy for general county purposes.

**57-15-06.1. County tax levy for farm-to-market road - Election.**

Repealed by omission from this code.

**57-15-06.2. Farm-to-market roads' fund - Use.**

Repealed by omission from this code.

**57-15-06.3. County road program of farm-to-market and federal-aid roads - Tax levy - Use of excess funds.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.4. Levy authorized for county veterans' service officer's salary, traveling, and office expenses.**

The county commissioners of each county may levy annually a tax not exceeding the limitation in subsection 7 of section 57-15-06.7 to provide a fund for the payment of the salary, traveling, and office expenses of the county veterans' service officer authorized to be appointed by section 37-14-18.

**57-15-06.5. Tax levy for planning purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.6. County capital projects levy.**

1. The board of county commissioners of each county may levy an annual tax not exceeding ten mills plus any voter-approved additional levy as provided in subsection 8 of section 57-15-06.7 for the purpose of the following capital projects:
  - a. Constructing, equipping, and maintaining structural and mechanical components of regional or county corrections centers or for the purpose of contracting for corrections center space capacity from another public or private entity.
  - b. Acquiring real estate as a site for public parks and construction, equipping, and maintaining structural and mechanical components of recreational facilities under section 11-28-06.
  - c. Acquiring real estate as a site for county buildings and operations and constructing, equipping, and maintaining structural and mechanical components of county buildings and property.
  - d. Acquiring real estate as a site for county fair buildings and operations and constructing, equipping, and maintaining structural and mechanical components of county fair buildings and property as provided in section 4-02-26.
  - e. Acquiring and developing real estate, capital improvements, buildings, pavement, equipment, and debt service associated with financing for county supported airports or airport authorities.
  - f. Expenditures for the cost of leasing as an alternative means of financing for any of the purposes for which expenditures are authorized under subdivisions a through e.
  - g. Improvement of the county road system, including the acquisition of land; construction of new paved and unpaved roads, bridges, or public places; replacement of existing paved and unpaved roads, bridges, or public places; and maintenance and repair of existing paved and unpaved roads, bridges, or public places.
2. Any voter-approved levy for the purposes specified in this section approved by the electors before January 1, 2015, remains effective through 2024 or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved. After January 1, 2015, approval or

reauthorization by electors of increased levy authority under this section may not be effective for more than ten taxable years.

**57-15-06.7. Additional levies - Exceptions to tax levy limitations in counties.**

The tax levy limitations specified in section 57-15-06 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the county:

1. A county supporting an airport or airport authority may levy a tax not exceeding four mills in accordance with section 2-06-15.
2. A county levying a tax for extension work as provided in section 11-38-01 may levy a tax not exceeding two mills and if a majority of the electors of the county have approved additional levy authority under section 11-38-01, the county may levy a voter-approved tax not exceeding an additional tax of two mills.
3. A county levying a tax for historical works in accordance with section 11-11-53 may levy a tax not exceeding one-quarter of one mill, except that if sixty percent of the qualified electors voting on the question of a levy limit increase as provided in section 11-11-53 shall approve, the tax levy limitation may be increased to not exceeding three-quarters of one mill.
4. A county levying a tax for a county or community hospital association as provided in section 23-18-01 may levy a tax for not more than five years not exceeding eight mills in any one year or, in the alternative, for not more than ten years at a mill rate not exceeding five mills.
5. A county levying a tax for county roads and bridges as provided in section 24-05-01 may levy a tax at a tax rate not exceeding ten mills. When authorized by a majority of the qualified electors voting upon the question at a primary or general election in the county, the county commissioners may levy and collect an additional tax for road and bridge purposes as provided in section 24-05-01, not exceeding a combined additional tax rate of twenty mills.
6. A county levying a tax to establish and maintain a public library service as provided in section 40-38-02 may levy a tax not exceeding four mills.
7. A county levying a tax for a county veterans' service officer's salary, traveling, and office expenses in accordance with section 57-15-06.4 may levy a tax not exceeding two mills.
8. A county levying a tax for capital projects under section 57-15-06.6 may levy a tax not exceeding ten mills. When authorized by a majority of the qualified electors voting upon the question of a specific capital project or projects at a primary or general election in the county, the county commissioners may levy and collect an additional voter-approved tax for capital projects under section 57-15-06.6 not exceeding a tax rate of ten mills per dollar of the taxable valuation of property in the county. After January 1, 2015, approval or reauthorization by electors of increased levy authority under this subsection may not be effective for more than ten taxable years. Any voter-approved levy in excess of ten mills for the purposes specified in section 57-15-06.6 approved by the electors before January 1, 2015, remains effective through 2024 or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved.
9. A county levying a tax for emergency purposes as provided in section 57-15-28 may levy a tax not exceeding two mills in a county with a population of thirty thousand or more, four mills in a county with a population under thirty thousand but more than five thousand, or six mills in a county with a population of five thousand or fewer.
10. A county levying a tax for county emergency medical service according to section 57-15-50 may levy a tax not exceeding fifteen mills.
11. A county levying a tax for weed control as provided in section 4.1-47-14 may levy a tax not exceeding four mills.
12. A county levying a tax for programs and activities for senior citizens according to section 57-15-56 may levy a tax not exceeding two mills.
13. Tax levies made for paying the principal and interest on any obligations of the county evidenced by the issuance of bonds.

14. A county levying a tax for a job development authority as provided in section 11-11.1-04 may levy a tax not exceeding four mills on the taxable valuation of property within the county. However, if any city within the county is levying a tax for support of a job development authority and the total of the county and city levies exceeds four mills, the county tax levy within the city levying under subsection 12 of section 57-15-10 must be reduced so the total levy in the city does not exceed four mills.
15. A levy for an extraordinary expenditure under section 11-11-24 approved by the electors of the county before January 1, 2015, may continue to be levied and collected under provisions of law in effect when the levy was approved and for the term it was approved by the electors. When the levy authority for an extraordinary expenditure ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the county general fund.
16. Levies dedicated under section 57-15-59 before January 1, 2015, for lease payments may be continued to be levied and collected for the duration of the lease. When the levy authority for lease payments ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the county general fund. A lease for county facilities effective after December 31, 2014, is subject to the capital projects levy limitations of section 57-15-06.6.

Tax levy or mill levy limitations do not apply to any statute which expressly provides that taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

**57-15-06.8. County tax levies and limitations not in addition to the general fund levy.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.9. Tax levy for county parks and recreational facilities.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.10. Optional consolidation of county mill levies.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-07. City tax levies.**

The governing body, in levying city taxes, is limited by the amount necessary to meet the appropriations included in the city budget for the ensuing fiscal year and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the municipality, and to provide a sinking fund to pay the principal at maturity.

**57-15-08. General fund levy limitations in cities.**

The aggregate amount levied for city general fund purposes may not exceed an amount produced by a levy of one hundred five mills on the taxable valuation of property in the city. A city, when authorized by a majority vote of the electors of the city voting on the question at a regularly scheduled or special election called for such purpose pursuant to a resolution approved by the governing body of the city, may increase the maximum mill levy for general city purposes by not more than ten mills.

A city that levied more than one hundred five mills for taxable year 2015 in the combined number of mills levied for general fund purposes plus the number of mills levied for other purposes which were combined into the general fund for taxable years after 2014 may levy for general fund purposes for taxable year 2016 the same number of mills that was levied for those purposes for taxable year 2015. A city may levy for general fund purposes for taxable year 2017 one hundred five mills plus seventy-five percent of the combined number of mills exceeding one hundred five that was levied for those purposes for taxable year 2015. A city may levy for general fund purposes for taxable year 2018 one hundred five mills plus fifty percent of the combined number of mills exceeding one hundred five that was levied for those purposes for taxable year 2015. A city may levy for general fund purposes for taxable year 2019 one hundred five mills plus twenty-five percent of the combined number of mills exceeding one hundred five that was levied for those purposes for taxable year 2015.

**57-15-09. Tax levy limitations in villages.**

Repealed by S.L. 1967, ch. 323, § 285.

**57-15-10. Exceptions to tax levy limitations in cities.**

The tax levy limitations specified in section 57-15-08 do not apply to the following tax levies:

1. Taxes levied pursuant to law for a proportion of the cost of a special improvement project by general taxation.
2. Taxes levied pursuant to law for the purpose of paying a deficiency in connection with a special improvement project.
3. Taxes levied to pay interest on a bonded debt, or the principal of such debt, at maturity.
4. Taxes, not exceeding four mills, levied for the purpose of establishing and maintaining a library fund for public library services in accordance with section 40-38-02.
5. Taxes levied on property of an agricultural fair association, a nonprofit club or like organization, or an organization of college students located within a municipality and otherwise exempt under subsection 10 or 11 of section 57-02-08, to pay such property's proportionate share of the cost of fire protection services maintained by the municipal corporation.
6. Taxes, not exceeding five mills, levied for the purpose of establishing and maintaining a municipal arts council in accordance with section 40-38.1-02.
7. Taxes levied for airport purposes in accordance with section 2-06-15 may be levied in an amount not exceeding four mills.
8. Taxes levied for a capital improvements fund approved by a majority of the electors of the city in accordance with section 57-15-38 for specified purposes may be levied in a specified amount not exceeding ten mills. Taxes levied for a capital improvements fund approved by sixty percent or more of the electors of the city in accordance with section 57-15-38 for general purposes may be levied in an amount not exceeding ten mills. Taxes levied for a capital improvements fund approved by sixty percent or more of the electors of the city in accordance with section 57-15-38 for specified purposes may be levied in a specified amount not exceeding an additional ten mills.
9. Taxes levied for emergency purposes pursuant to section 57-15-48 may be levied in an amount not exceeding two and one-half mills.
10. Taxes levied for public transportation in accordance with section 57-15-55 may be levied in an amount not exceeding five mills.
11. Taxes levied for programs and activities for senior citizens in accordance with section 57-15-56 may be levied in an amount not exceeding two mills.
12. Taxes levied for a city job development authority or industrial development organization as provided in section 40-57.4-04 may be levied in an amount not exceeding four mills.
13. Taxes levied for a city public recreation system approved by electors as provided in section 40-55-09 may be levied in the amount approved by the electors, not exceeding six mills.
14. Taxes levied for maintenance and improvement of cemeteries owned by the city under section 57-15-27.1 may be levied in an amount not exceeding two mills.
15. Taxes levied for retirement of bonds issued before January 1, 2015, under section 40-57-19 or 40-57-19.1 may be levied in the amount required for annual payments until the bonds are retired.
16. Levies dedicated under section 57-15-59 before January 1, 2015, for lease payments may be continued to be levied and collected for the duration of the lease. When the levy authority for lease payments ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the city general fund.

**57-15-10.1. Counties and cities may levy for certain advertising purposes.**

The board of county commissioners of any county or the governing body of any city may provide funding for the purpose of advertising the resources and opportunities in the county or

city and promoting industrial development from revenues derived from the county or city general fund levy authority.

When any county or city makes the levy provided for by this section, the expenditure of the fund must be under the direction of the governing board of the county or city.

**57-15-10.2. Tax levy for port purposes.**

Repealed by S.L. 2017, ch. 57, § 20.

**57-15-11. Park district tax levies.**

The board of park commissioners, in levying park district taxes, is limited by the amount necessary to meet the appropriations included in the park district budget for the ensuing fiscal year, and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the municipality and to provide a sinking fund to pay the principal at maturity.

**57-15-12. General fund levy limitations in park districts.**

1. A park district may levy for general fund purposes up to thirty-eight mills on the taxable valuation of property in the district, subject to the higher of the number of mills determined under the following limitations:
  - a. The general fund mill levy determined based upon the highest amount in dollars the park district levied for general fund purposes for the three taxable years immediately preceding the current year, plus twelve percent; or
  - b. The general fund mill levy determined by combining the highest number of mills the park district levied for general fund purposes plus the number of mills levied for employee pension contributions under section 40-49-22, old-age and survivors' insurance under section 52-09-08, an employee retirement program established by the governing body, and for forestry purposes for any one of the three taxable years immediately preceding the current year.
2. Notwithstanding the limitation in subsection 1, if a city public recreation system established under chapter 40-55 is merged with a park district, the park district may levy up to thirty-eight mills on the taxable valuation of property in the district for general fund purposes for the first taxable year in which mills are levied for the merged district.
3. A park district may increase its general fund levy under this section to any number of mills approved by a majority of the electors of the park district voting on the question at a regular or special park district election, up to a maximum levy under this section of thirty-eight mills on the dollar of the taxable valuation of the district for the current year. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years.

**57-15-12.1. City or park district tax funding for forestry activities.**

1. The governing body of a city or park district may provide funding from revenues derived from its general fund levy authority for the establishment, operation, and maintenance of forestry activities within the city or park district. The proceeds of any funding under this section may be used for forestry activities, including prevention or control of Dutch elm disease or other diseases which may affect trees, shrubs, and other vegetation; purchasing, planting, or removal of trees, shrubs, and other vegetation; pruning and maintenance of trees, shrubs, and other vegetation; purchasing of necessary equipment; hiring of personnel; contracting for services; public information and technical assistance; and other items related to forestry activities which may be necessary to provide for proper care, maintenance, propagation, and improvement of forestry resources within the city or park district.
2. In lieu of funding from revenues derived from general fund levy authority as described in subsection 1, a city or park district may propose a service charge as an alternative form of financing. Such alternative form of financing must be approved by a majority vote of the qualified electors voting on the question at any citywide or districtwide



election. The proceeds of any service charge may be used for forestry activities, as specified in subsection 1.

**57-15-12.2. Exceptions to tax levy limitations for park districts.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-12.3. Park district levy for land acquisition and development of recreational facilities.**

In addition to its general fund levy authority, a board of park commissioners established pursuant to chapter 40-49 may levy taxes annually not exceeding five mills per dollar of taxable valuation in the district for a fund for the purpose of acquiring real estate as a site for public parks, construction of recreational facilities, renovation and repair of recreational facilities, and the furnishing of recreational facilities. The tax is to be levied, spread, and collected in the same manner as are other taxes in the park district. The question of whether the levy is to be discontinued must be submitted to the qualified electors at the next regular election upon petition of twenty-five percent or more of the qualified electors voting in the last regular park district election, if the petition is filed not less than sixty days before the election. If the majority of the qualified electors voting on the question vote to discontinue the levy, it may not again be levied without a majority vote of the qualified electors voting on the question at a later regular election on the question of relevying the tax, which question may be submitted upon petition as above provided or by decision of the governing board.

**57-15-13. School district tax levies.**

School district taxes must be levied by the governing body of each school district on or before the tenth day of August of each year. The governing body of the school district may increase or decrease its tax levy and budget for the current fiscal year on or before the tenth day of October of each year but the certification must be filed with the county auditor within the time limitations under section 57-15-31.1. Taxes for school district purposes must be based upon an itemized budget statement which must show the complete expenditure program of the district for the current fiscal year and the sources of the revenue from which it is to be financed. The school board of each public school district, in levying taxes, is limited by the amount necessary to be raised for the purpose of meeting the appropriations included in the school budget of the current fiscal year, and the sum necessary to be provided as an interim fund, together with a tax sufficient in amount to pay the interest on the bonded debt of the district and to provide a sinking fund to pay and discharge the principal thereof at maturity.

**57-15-14. Voter approval of excess levies in school districts.**

1. Unless authorized by the electors of the school district in accordance with this section, a school district may not impose greater levies than those permitted under section 57-15-14.2.
  - a. In any school district having a total population in excess of four thousand according to the last federal decennial census there may be levied any specific number of mills that upon resolution of the school board has been submitted to and approved by a majority of the qualified electors voting upon the question at any regular or special school district election.
  - b. In any school district having a total population of fewer than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty-five percent of the qualified electors voting upon the question at any regular or special school election.
  - c. After June 30, 2009, in any school district election for approval by electors of increased levy authority under subsection 1 or 2, the ballot must specify the number of mills proposed for approval, and the number of taxable years for which that approval is to apply. After June 30, 2009, approval by electors of increased levy authority under subsection 1 or 2 may not be effective for more than ten taxable years.

- d. The authority for a levy of up to a specific number of mills under this section approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy for taxable years after 2015 of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.
  - e. For taxable years beginning after 2012:
    - (1) The authority for a levy of up to a specific number of mills, approved by electors of a school district for any period of time that includes a taxable year before 2009, must be reduced by one hundred fifteen mills as a precondition of receiving state aid in accordance with chapter 15.1-27.
    - (2) The authority for a levy of up to a specific number of mills, approved by electors of a school district for any period of time that does not include a taxable year before 2009, must be reduced by forty mills as a precondition of receiving state aid in accordance with chapter 15.1-27.
    - (3) The authority for a levy of up to a specific number of mills, placed on the ballot in a school district election for electoral approval of increased levy authority under subdivision a or b, after June 30, 2013, must be stated as a specific number of mills of general fund levy authority and must include a statement that the statutory school district general fund levy limitation is seventy mills on the dollar of the taxable valuation of the school district.
  - f. The authority for an unlimited levy approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.
- 2. a. The question of authorizing or discontinuing such specific number of mills authority in any school district must be submitted to the qualified electors at the next regular election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to ten percent of the number of electors who cast votes in the most recent election in the school district. No fewer than twenty-five signatures are required.
  - b. The approval of discontinuing such authority does not affect the tax levy in the calendar year in which the election is held.
  - c. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.

**57-15-14.1. Levies for support of county agricultural and training schools.**

Repealed by S.L. 1973, ch. 211, § 3.

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

- 1. The board of a school district may levy a tax not exceeding the amount in dollars that the school district levied for the prior year, plus twelve percent and the dollar amount of the adjustment required in section 15.1-27-04.3, up to a levy of seventy mills on the taxable valuation of the district, for any purpose related to the provision of educational services. The proceeds of this levy must be deposited into the school district's general fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
- 2. The board of a school district may levy no more than twelve mills on the taxable valuation of the district, for miscellaneous purposes and expenses. The proceeds of

this levy must be deposited into a special fund known as the miscellaneous fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.

3. The board of a school district may levy no more than three mills on the taxable valuation of the district for deposit into a special reserve fund, in accordance with chapter 57-19.
4. The board of a school district may levy no more than the number of mills necessary, on the taxable valuation of the district, for the payment of tuition, in accordance with section 15.1-29-15. The proceeds of this levy must be deposited into a special fund known as the tuition fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
5. The board of a school district may levy no more than five mills on the taxable valuation of the district, pursuant to section 57-15-15.1, for purposes of developing a school safety plan in accordance with section 15.1-09-60. The proceeds of this levy must be deposited into a special fund known as the school safety plan fund and used in accordance with this subsection.
6. Nothing in this section limits the board of a school district from levying:
  - a. Mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16; and
  - b. Mills necessary to pay principal and interest on the bonded debt of the district, including the mills necessary to pay principal and interest on any bonded debt incurred under section 57-15-17.1 before July 1, 2013.

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

1. The board of a school district may levy a tax not exceeding the amount in dollars that the school district levied for the prior year, plus twelve percent, up to a levy of seventy mills on the taxable valuation of the district, for any purpose related to the provision of educational services. The proceeds of this levy must be deposited into the school district's general fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
2. The board of a school district may levy no more than twelve mills on the taxable valuation of the district, for miscellaneous purposes and expenses. The proceeds of this levy must be deposited into a special fund known as the miscellaneous fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
3. The board of a school district may levy no more than three mills on the taxable valuation of the district for deposit into a special reserve fund, in accordance with chapter 57-19.
4. The board of a school district may levy no more than the number of mills necessary, on the taxable valuation of the district, for the payment of tuition, in accordance with section 15.1-29-15. The proceeds of this levy must be deposited into a special fund known as the tuition fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
5. The board of a school district may levy no more than five mills on the taxable valuation of the district, pursuant to section 57-15-15.1, for purposes of developing a school safety plan in accordance with section 15.1-09-60. The proceeds of this levy must be deposited into a special fund known as the school safety plan fund and used in accordance with this subsection.
6. Nothing in this section limits the board of a school district from levying:
  - a. Mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16; and
  - b. Mills necessary to pay principal and interest on the bonded debt of the district, including the mills necessary to pay principal and interest on any bonded debt incurred under section 57-15-17.1 before July 1, 2013.

**57-15-14.3. Mill levies requiring voter approval - Proceeds to general fund account.**

Repealed by S.L. 1987, ch. 232, § 8.

**57-15-14.4. School district mill levies for bonded indebtedness excepted.**

Repealed by S.L. 2015, ch. 137, § 38.

**57-15-14.5. Long-distance learning and educational technology levy.**

Repealed by S.L. 2015, ch. 137, § 38.

**57-15-15. Exceptions to tax levy limitations in school districts.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-15.1. Tax levy for school safety plan fund.**

The school board of a school district may levy taxes for a school safety plan fund, subject to the limitations in section 57-15-14.2, when authorized to do so by a majority of the qualified electors of a school district voting upon the question at any regular or special school district election. The ballot must specify the number of mills proposed for approval and the number of years for which that approval is to apply. Approval or reauthorization by electors of levy authority under this section may not be effective for more than five taxable years.

**57-15-16. Tax levy for building fund in school districts.**

1. The governing body of any school district shall levy taxes annually for a school building fund, not in excess of twenty mills, which levy is in addition to and not restricted by the levy limitations prescribed by law, when authorized to do so by sixty percent of the qualified electors voting upon the question at a regular or special election in any school district. The governing body of the school district may create the building fund by appropriating and setting up in its budget for an amount not in excess of twenty percent of the current annual appropriation for all other purposes combined, exclusive of appropriations to pay interest and principal of the bonded debt, and not in excess of the limitations prescribed by law. If a portion or all of the proceeds of the levy have been allocated by contract to the payment of rentals upon contracts with the state board of public school education as administrator of the state school construction fund, the levy must be made annually by the governing body of the school district until the full amount of all such obligations is fully paid. Any portion of a levy for a school building fund which has not been allocated by contract with the state board of public school education must be allocated by the governing body pursuant to section 57-15-17. Upon the completion of all payments to the state school construction fund, or upon payment and cancellation or defeasance of the bonds, the levy may be discontinued at the discretion of the governing body of the school district, or upon petition of twenty percent of the qualified electors who voted in the last school election, the question of discontinuance of the levy must be submitted to the qualified electors of the school district at any regular or special election and, upon a favorable vote of sixty percent of the qualified electors voting, the levy must be discontinued. Any school district, executing a contract or lease with the state board of public school education or issuing general obligation bonds, which contract or lease or bond issue requires the maintenance of the levy provided in this section, shall immediately file a certified copy of the contract, lease, or bond issue with the county auditor or auditors of the county or counties in which the school district is located. The county auditor or auditors shall register the contract, lease, or bond issue in the bond register in substantially the manner provided in section 21-03-23. Upon the filing of the contract, lease, or bond issue with the county auditor or auditors, the school district may not discontinue the levy and the levy must automatically be included in the tax levy of the school district from year to year by the county auditor or auditors until a sufficient sum of money has been collected to pay to the state treasurer for the retirement of all obligations of the school district with the state board of public school education or to pay to the custodian of the bond sinking fund all amounts due or to become due on the bonds.
2. The school board of any school district, in levying taxes for a school building fund as provided for in subsection 1, shall specify on the ballot the number of mills to be levied

and may in its discretion submit a specific plan for which such fund shall be used. The plan shall designate the general area intended to be served by use of such fund. The area intended to be served shall be described in the plan but need not be described in the building fund ballot. After approval of the levy and the plan no change shall be made in the purpose of expenditure of the building fund except that upon a favorable vote of sixty percent of the qualified electors residing in any specific area intended to be served, material changes may be made in such plan as it affects such area to the extent such changes do not conflict with contractual obligations incurred. The provisions of this section and of subsection 1 of section 57-15-17 in regard to the purpose for which the building fund may be expended shall not apply to expenditures for major repairs.

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

1. a. All revenue accruing from appropriations or tax levies for a school district building fund, together with any amount as may be realized for building purposes from all other sources, must be placed in a separate fund known as a building fund and must:
  - (1) Be deposited, held, or invested in the same manner as the sinking funds of such school district; or
  - (2) Be used for the purchase of shares or securities of federal or state-chartered savings and loan associations, within the limits of federal insurance.
- b. Moneys in the building fund may only be used for:
  - (1) The construction of school district buildings and facilities;
  - (2) The renovation, repair, or expansion of school district buildings and facilities;
  - (3) The improvement of school district buildings, facilities, and real property;
  - (4) The leasing of buildings and facilities;
  - (5) The payment of rentals upon contracts with the state board of public school education;
  - (6) The payment of rentals upon contracts with municipalities for career and technical education facilities financed pursuant to chapter 40-57; and
  - (7) The payment of principal, premiums, and interest on bonds issued in accordance with subsection 7 of section 21-03-07.
- c. The custodian of the funds may pay out the funds only upon order of the school board, signed by the president and the business manager of the school district. The order must recite upon its face the purpose for which payment is made.
2. Any moneys remaining in a building fund after the completion of payments for any school building project that has cost seventy-five percent or more of the amount in the building fund at the time of letting the contracts, must be returned to the general fund of the school district, upon the order of the school board.
3. The board of a school district may pay into the general fund of the school district any moneys that have remained in the building fund for ten years or more. The board may include this amount as part of its cash on hand in making up its budget for the ensuing year. In determining what amounts have remained in the fund for ten years or more, all payments that have been made from the building fund for building purposes must be considered as having been paid from the funds first acquired.
4. a. If collections from the taxes levied for the current budget and other income are insufficient to meet the requirements for general operating expenses, the board of a school district may transfer unobligated funds from the building fund into the general fund of the school district, provided the school district has issued certificates of indebtedness equal to fifty percent of the outstanding uncollected general fund property tax.
- b. A board may not transfer funds from the building fund into the general fund for more than two years.

**57-15-17.1. Discontinuation of special funds - Required transfers.**

Repealed by S.L. 2015, ch. 137, § 38.

**57-15-18. Penalty for unlawful withdrawal of building funds.**

Repealed by S.L. 1975, ch. 106, § 673.

**57-15-18.1. Tax levy for rental of property.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-18.2. School district levy for unemployment compensation benefits.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-19. Township tax levies.**

The electors of each township have power at the annual meeting to vote to raise such sums of money for the repair and construction of roads and bridges, and for all township charges and necessary expenses as they deem expedient, within the limitations prescribed in section 57-15-20, and on the fourth Tuesday in March, or within ten days thereafter, of each year, the board of supervisors of each civil township shall levy annual taxes for the ensuing year, as voted at the annual township meeting, and the tax levy must be limited by the amount voted to be raised at such annual meeting. The electors at such annual meeting may direct the expenditure of the road tax, or a part of it, in an adjoining township under the joint direction of the boards of supervisors of the townships interested and furnishing such funds.

**57-15-19.1. Levies for surfacing highways in unorganized townships.**

Repealed by S.L. 1961, ch. 347, § 3.

**57-15-19.2. Township supervisors authority to transfer funds into special road fund - Limitations - Use.**

The board of supervisors, at the time of the annual township meeting, upon resolution, may transfer or set aside a part or all of any funds into a special road fund, which fund must be separate and distinct from all other funds. The special road fund may not exceed the sum of one hundred thousand dollars for any one congressional township. The special road fund may be expended, at the option of the board of supervisors, for the purpose of road construction, graveling, snow removal, or surfacing.

**57-15-19.3. Funds not considered in determining budget.**

The special road fund may not be considered in determining the budget of the amount to be levied for each township fiscal year, for normal tax purposes, but must be shown in such budget as a special road fund and may not be deducted therefrom as otherwise provided by law.

**57-15-19.4. Township levy for roads.**

1. The electors of each township at the annual meeting may levy a tax not to exceed the limitation in subsection 1 of section 57-15-20.2 for the purpose of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township. This tax levy may be made only if notice of the question of the approval of such levy has been included with or upon the notice of the annual meeting provided for in section 58-04-01. A township levy for roads approved by qualified electors of a township under this section before January 1, 2015, may continue to be imposed for five taxable years or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved. After January 1, 2015, approval by electors of increased levy authority under this section may not be effective for more than five taxable years.
2. If funds from a levy under subsection 1 are not expended for purposes of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township, the board of township supervisors

may by resolution authorize the expenditure of all such funds collected and accumulated and the earnings thereon for the construction, improvement, or maintenance of other roads or for any other township purpose.

**57-15-19.5. Township funding for law enforcement - Authorization - Cooperation with other political subdivisions.**

The electors of an organized township may authorize the township to provide funding from revenues derived from its general fund levy authority for the purpose of hiring law enforcement personnel. In providing for law enforcement services, the board of supervisors may cooperate with one or more additional townships, with a city, or with the county in accordance with the provisions of chapter 54-40.

**57-15-19.6. Township funding for mowing or snow removal.**

The budget of each township approved at the annual meeting may include provision of funding from revenues derived from the general fund levy authority of the township for the purpose of mowing or snow removal.

**57-15-19.7. Township levy for emergency purposes.**

1. Upon approval of a majority of electors of the township voting on the question, a township may levy the number of mills necessary for the purpose of addressing natural disasters or other emergency conditions.
2. The levy under this section may be made only if notice of the question of the approval of the levy has been included with the notice of the annual or special meeting provided in chapter 58-04.
3. Approval by the electors of increased levy authority under this section may not be effective for more than five taxable years.

**57-15-20. Township general fund levy - Approval of increased general fund levy authority.**

The general fund levy in a civil township, exclusive of levies to pay interest on any bonded debt and to provide a sinking fund to pay and discharge the principal of bonded debt at maturity, may not exceed the amount produced by a levy of eighteen mills on the dollar of the taxable valuation of property in the township.

Upon approval of a majority of electors of the township voting on the question, a civil township general fund levy may be increased by an additional amount not to exceed the amount produced by a levy of eighteen mills on the dollar of the taxable valuation of property in the township. The increased levy under this section may be made only if notice of the question of the approval of such levy has been included with or upon the notice of the annual meeting provided for in section 58-04-01. An excess levy approved by electors of a township under chapter 57-17 before January 1, 2015, may continue to be imposed for five taxable years or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved. After January 1, 2015, approval by electors of increased levy authority under this section may not be effective for more than five taxable years.

**57-15-20.1. Excess levies in townships - Authorization for more than one year.**

The board of township supervisors may submit the question of authorizing an excess levy for not to exceed a total of five years, provided the notice of election and the ballot upon which the authorization for the excess levy is submitted both contain the specific years for which such authorization is sought. Upon approval by the voters as provided in section 57-17-05, such excess levy may be levied for the years specified in the ballot.

**57-15-20.2. Exceptions to tax levy limitations in townships.**

1. The tax levy limitations specified in section 57-15-20 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the township:

- a. A township levying a tax for the purpose of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township in accordance with section 57-15-19.4 may levy a tax not exceeding five mills.
  - b. A township levying a tax for airport purposes in accordance with section 2-06-15 may levy a tax not exceeding four mills.
  - c. A township levying a tax for special assessment districts in accordance with chapter 58-18.
  - d. A township levying tax for emergency purposes in accordance with section 57-15-19.7.
2. Tax levy or mill levy limitations do not apply to any statute which expressly provides that taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

**57-15-20.3. Township levy for port purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-20.4. Township levy for commerce authority purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-21. Tax levies in unorganized townships.**

The board of county commissioners has the same jurisdiction in an unorganized township as the board of township supervisors has in an organized township. Such board may levy taxes in an unorganized township for road and bridge purposes and shall make such levy on the fourth Tuesday in July in each year, or within ten days thereafter. Such levy has no relation to nor effect upon the county taxes for any purpose levied by the board of county commissioners.

**57-15-22. Tax levy limitations in unorganized townships.**

The total tax levied by the board of county commissioners in any unorganized township for the construction, maintenance, and improvement of any roads and bridges may not exceed eighteen mills on the dollar of the taxable valuation of the township or the amount in dollars that the township would have been entitled to levy under section 57-15-01.1 if the township had remained organized, but this does not prohibit the levy of general county road and bridge taxes in such unorganized township.

**57-15-22.1. Board of county commissioners may transfer unexpended balance in road and bridge fund in unorganized townships.**

The board of county commissioners, by resolution, may transfer any unexpended balance of the revenues produced under section 57-15-22 in any unorganized township to a special road and bridge fund to the credit of such unorganized township. Such special road and bridge fund may not be taken into consideration in determining the budget for the amount to be levied for road and bridge purposes in an unorganized township for the current fiscal year.

**57-15-22.2. Township legal contingency funding.**

The board of township supervisors of an organized township or the board of county commissioners for an unorganized township, may provide funding from revenue derived from the general fund levy authority for the township levy on property within the township for a legal contingency expenditure. Funding authorized under this section may be used only for purposes of expenses of legal actions authorized or entered into by the governing body of the township or the county, on behalf of unorganized townships. A levy under this section authorized by electors of an organized or unorganized township before January 1, 2015, remains effective for five taxable years or the period of time for which it was approved by the electors, whichever is less. Upon expiration of any mill levy authorized by electors of an organized or unorganized township before January 1, 2015, under this section, the governing body of the township or county may,



by resolution, transfer any unobligated balance in the legal contingency fund to the general fund of the township or county.

**57-15-23. Per capita school tax - Levy - Apportionment.**

Repealed by S.L. 1969, ch. 528, § 24.

**57-15-24. County mill levy for schools.**

Repealed by S.L. 1981, ch. 198, § 18.

**57-15-25. County equalization fund - How constituted.**

Repealed by omission from this code.

**57-15-25.1. County high school equalization fund - Tax levy.**

Repealed by S.L. 1959, ch. 170, § 25.

**57-15-26. Apportionment of funds withheld for failure to maintain school.**

Repealed by S.L. 1959, ch. 170, § 25.

**57-15-26.1. General tax levy of recreation service districts.**

The board of recreation service district commissioners of a recreation service district created under chapter 11-28.2 may, upon resolution of the board, levy a tax for general purposes in addition to all other levies permitted by law, not exceeding one mill on the taxable valuation of property in the district.

**57-15-26.2. Limitations in vector control districts.**

Vector control district levies are limited to a tax levy not exceeding one mill on the dollar of taxable valuation in the district in accordance with sections 23-24-08 and 23-24-09.

**57-15-26.3. General tax levy of fire protection districts.**

Repealed by S.L. 2015, ch. 439, § 104.

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

The board of directors of a hospital district may annually certify to the proper county auditor or county auditors the probable expense for operating the hospital district. The auditor or auditors may levy a tax not exceeding five mills on the taxable valuation of property within the district for the maintenance of the district for the fiscal year as provided in section 23-30-07.

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

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-26.6. Water resource district's general tax levy.**

The board of directors of a water resource district shall estimate expenses of the district and transmit them to the board of county commissioners according to section 61-16.1-06. The board of county commissioners may, by resolution, levy and authorize the county auditor to extend upon the county or portion of the county in the district a tax not exceeding four mills on each dollar of taxable valuation in the county or portion of the county in the district.

**57-15-26.7. West river water supply district general tax levy.**

Repealed by S.L. 1993, ch. 607, § 2.

**57-15-26.8. Garrison Diversion Conservancy District general tax levy.**

The board of directors of the Garrison Diversion Conservancy District may levy a tax not exceeding one mill on the taxable valuation of property within the district according to sections 61-24-08 and 61-24-09.

**57-15-27. Interim fund.**

The governing body of any county, city, park district, or municipality, other than a school district, which is authorized to levy taxes may include in its budget an item to be known as the "interim fund" which must be carried over to the next ensuing fiscal year to meet the cash requirements of all funds or purposes to which the credit of the municipality may be legally extended, for that portion of such fiscal year prior to the receipt of taxes therein. In no case may the interim fund be in excess of the amount reasonably required to finance the municipality for the first nine months of the next ensuing fiscal year. The interim fund may not be in excess of three-fourths of the current annual appropriation for all purposes other than debt retirement purposes and appropriations financed from bond sources.

**57-15-27.1. Cemetery tax levies.**

A city may levy a tax, not exceeding the limitation in subsection 14 of section 57-15-10 to be used exclusively for the care, maintenance, and improvement of established cemeteries, owned and maintained by the city. An organized township may provide funding from revenues derived from its general fund levy authority for the care, maintenance, and improvement of established cemeteries maintained by the township.

**57-15-27.2. Abandoned cemetery tax levies.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-28. Emergency fund - County.**

The governing body of any county may levy a tax for emergency purposes not exceeding the limitation in subsection 9 of section 57-15-06.7. The emergency fund may not be considered in determining the budget or the amount to be levied for each fiscal year for normal tax purposes but must be shown in the budget as an "emergency fund" and may not be deducted from the budget as otherwise provided by law. Each county may create an emergency fund, and all taxes levied for emergency purposes by any county, when collected, must be deposited in the emergency fund, and must be used only for emergency purposes caused by the destruction or impairment of any county property necessary for the conduct of the affairs of the county or emergencies caused by nature. The emergency fund may not be used for the purchase of road equipment. The emergency fund may not be used for any road construction or maintenance, except for repair of roads damaged by nature within sixty days preceding the determination to expend emergency funds; however, the emergency fund may be used to match federal funds appropriated to mitigate damage to roads related to a federally declared disaster that occurred more than sixty days preceding the determination. Any unexpended balance remaining in the emergency fund at the end of any fiscal year must be kept in the fund. When the amount of money in the emergency fund, plus the amount of money due the fund from outstanding taxes, equals the amount produced by a levy of five mills on the taxable valuation of property in a county with a population of thirty thousand or more, ten mills on the taxable valuation of property in a county with a population of less than thirty thousand but more than five thousand, or fifteen mills on the taxable valuation of property in a county with a population of five thousand or fewer, the levy authorized by this section must be discontinued, and no further levy may be made until required to replenish the emergency fund.

**57-15-28.1. Judgment or claim payment levy limitations in political subdivisions.**

A political subdivision, except a school district, levying a tax for the payment of a judgment or a settlement of a claim in accordance with section 32-12.1-11 may levy a tax not exceeding five mills. If the political subdivision held a liability insurance policy or insurance contract, purchased by a political subdivision or a government self-insurance pool in which the political subdivision participates pursuant to chapter 32-12.1, which provides coverage to at least the liability limits under section 32-12.1-03 and that coverage was in force at the time of the occurrence that gave rise to the claim of relief, the political subdivision may levy a tax not exceeding a total of ten mills for the payment of a judgment or a settlement of a claim in accordance with section 32-12.1-11. The tax levy limitations specified by law do not apply to mill

levies under this section, expressed in mills per dollar of taxable valuation of property in the political subdivision.

**57-15-29. War emergency fund - Cities.**

Repealed by omission from this code.

**57-15-29.1. War emergency fund may be transferred into general fund.**

Repealed by omission from this code.

**57-15-30. When tax in townships and cities to be levied by county commissioners.**

Whenever any city or township having an existing liability or indebtedness is authorized to levy taxes for the payment of the same and fails or refuses to elect proper officers for the government of the municipality, the board of county commissioners of the county in which the municipality is located, upon a proper showing by any person having a legal or subsisting claim against the municipality that there are no legal officers in the municipality authorized to levy a tax for the payment of such indebtedness, shall levy a tax as the governing body would be authorized to levy the same for the payment of such indebtedness. Any person having a claim against such municipality has the same right to enforce the levy of such tax by the board of county commissioners that the person would have had to compel such levy by the officers of the municipality had they been properly elected and qualified.

**57-15-30.1. Tax levy for township debt or debt existing upon dissolution - Duty of county auditor - Duty of county treasurer.**

1. Whenever any township is indebted to the county in which such township is located and such debt is more than one year past due, the county auditor, upon resolution of the board of county commissioners, shall levy a tax on the property within the township in an amount sufficient to pay the indebtedness, but in no case may the amount of the levy cause the total levy for such township to exceed the maximum levy limitations, including excess levy limitations, provided by law. The county treasurer shall place the taxes collected to the credit of the county in payment or partial payment of the township's indebtedness.
2. Upon the dissolution of a civil township, the board of county commissioners of the county in which the township lies shall attach the territory embraced within such township to such assessment district of the county as the board may deem advisable for the purpose of assessment and taxation. In addition to the other levies provided by law, the board shall levy on the taxable property in the township a sum sufficient to discharge all debts and liabilities of the township. The county auditor shall enter the levy on the county tax list to be collected by the county treasurer as other county taxes are collected. The county treasurer shall credit the money derived from such levy to a special fund to be used to pay the dissolved township's debts and liabilities. Any balance remaining in the special fund after the payment of the debts and liabilities must be transferred for use for road and bridge purposes within the assessment district to which the territory is attached.

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

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

**57-15-31. Determination of levy.**

1. The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes must be computed by deducting from the amount of estimated expenditures for the current fiscal year as finally determined, plus the required reserve fund determined upon by the governing board from the past experience of the taxing district, the total of the following items:
  - a. The available surplus consisting of the free and unencumbered cash balance;
  - b. Estimated revenues from sources other than direct property taxes;
  - c. The total estimated collections from tax levies for previous years;
  - d. Expenditures that must be made from bond sources;
  - e. The amount of distributions received from an economic growth increment pool under section 57-15-61; and
  - f. The estimated amount to be received from payments in lieu of taxes on a project under section 40-57.1-03.
2. Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the amount of the levy.

**57-15-31.1. Deadline date for amending budgets and certifying taxes.**

No taxing district may certify any taxes or amend its current budget and no county auditor may accept a certification of taxes or amended budget after the tenth day of October of each year if such certification or amendment results in a change in the amount of tax levied. The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared.

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

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

**57-15-33. Penalty for failure to certify levy.**

Repealed by S.L. 1975, ch. 106, § 673.

**57-15-34. Duty of county auditor upon certification of levy.**

The county auditor of each county, upon receipt of tax levies certified to the county auditor by the proper authorities of the state or any taxing district or municipality shall acknowledge receipt thereof to the official so certifying them immediately upon receiving such levies.

**57-15-35. Penalty for extending tax beyond levy limit.**

Any county auditor who extends taxes in excess of the limitations prescribed by the terms of this chapter shall forfeit a sum of not less than twenty-five dollars and not more than one thousand dollars, the amount to be determined by the court in an action brought in district court by the state's attorney in the name of the state for the benefit of the county general fund, and if such action of the county auditor is willful, the county auditor also is guilty of a class A misdemeanor.

**57-15-36. Tax levy for airport purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-37. Tax levy for airport purposes in park districts.**

Repealed by S.L. 2001, ch. 510, § 13.

**57-15-37.1. Township levy for airport purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-38. City capital improvements fund levy.**

1. The governing body of any city may levy a tax for a capital improvements fund not exceeding ten mills under section 57-15-10, to be used for one of the purposes specified under subsection 5, when authorized to do so by a majority of the electors voting upon the question at a primary or general election. A ballot submitted to the electors under this subsection may contain multiple questions and each question must specify:
  - a. The singular purpose, selected from the purposes specified under subsection 5, for which the levy authority is being sought;
  - b. The number of mills requested for the purpose specified in subdivision a; and
  - c. The duration of the requested levy authority.
2. The governing body of any city may levy a tax for a capital improvements fund not exceeding ten mills under section 57-15-10, to be used for any of the purposes specified under subsection 5, when authorized to do so by sixty percent or more of the qualified electors voting upon the question at a primary or general election.
3. The governing body of any city may levy an additional tax for a capital improvements fund exceeding ten mills but not exceeding twenty mills under subsection 57-15-10, to be used for one of the purposes specified under subsection 5, when authorized to do so by sixty percent or more of the electors voting upon the question at a primary or general election. A ballot submitted to the electors under this subsection may contain multiple questions and each question must specify:
  - a. The singular purpose, selected from the purposes specified under subsection 5, for which the levy authority is being sought;
  - b. The number of mills requested for the purpose specified in subdivision a; and
  - c. The duration of the requested levy authority.
4. Any excess levy for capital improvements under this section approved by the electors of a city before July 1, 2015, remains effective for ten taxable years or the period of time for which it was approved by the electors, whichever is less, after it was approved, under the provisions of law in effect at the time it was approved. After June 30, 2015, approval or reauthorization by electors of increased levy authority under this section may not be effective for more than ten taxable years.
5. The capital improvements fund may be used for:
  - a. Paying all or part of the construction of waterworks systems, sewage systems, public buildings, or any other public improvements;
  - b. Acquiring real estate as a site for public buildings, maintaining structural and mechanical components of public buildings, and furnishing of public buildings;
  - c. A city's participating share in urban renewal programs;
  - d. Capital improvements and equipment acquisition and maintaining structural and mechanical components for fire department stations;
  - e. Capital improvements and equipment acquisition and maintaining structural and mechanical components for stations for police protection services and correctional facilities; and
  - f. Acquiring and developing real estate, capital improvements, buildings, pavement, equipment, and supporting debt service associated with financing for city-supported airports or airport authorities.
6. The governing body of the city may create the capital improvements fund which may be accumulated in an amount not in excess of twenty percent of the current annual appropriation for all other purposes combined, exclusive of the appropriations to pay interest and principal of the bonded debt, and not in excess of the limitations prescribed by law.

**57-15-39. Disposition of construction fund tax.**

Revenues raised for construction purposes must be disposed of as follows:

1. All revenues accruing from appropriations or tax levies for a construction fund, together with such amounts as may be realized for construction purposes from all other sources, must be placed in a separate fund known as a city construction fund,

and must be deposited and held as the sinking funds of such cities are held. Such fund must be used solely and exclusively for the purpose of constructing waterworks systems, sewage systems, public buildings, or such other public improvements as the electors may have authorized and must be paid out by the custodian thereof, only upon order of the governing body of such city, signed by the mayor or president of the board of city commissioners and the city auditor of said city; such order must recite upon its face the purpose for which such payment is made.

2. Any moneys remaining in a construction fund, after the completion of the payments for any city construction fund project which has cost seventy-five percent or more of the amount in such construction fund at the time of letting the contracts therefor, must be returned to the general fund of the city upon the order of the governing body of such city.
3. Upon the first day of June of each year, the custodian of any city construction fund shall pay into the general fund of such city any moneys which have remained in such fund for a period of ten years or more. The custodian shall consider that all payments which have been paid from the city construction fund for building purposes have been paid from the fund first acquired.

**57-15-40. Penalty for unlawful withdrawal of construction fund.**

Repealed by S.L. 1975, ch. 106, § 673.

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

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

**57-15-42. City fire department capital improvements and equipment acquisition funding.**

The governing body of any city may provide funding from revenues derived from the capital improvements fund levy under section 57-15-38 for a fire department capital improvements and equipment acquisition and maintaining structural and mechanical components for fire department stations. Any levy under this section approved by the electors of a city before January 1, 2015, remains effective for ten taxable years or the period of time for which it was approved by the voters, whichever is less, under the provisions of this section in effect at the time it was approved. When the authority to levy under this section expires in a city, any unobligated balance in the fire department reserve fund must be transferred to the city capital improvements fund.

**57-15-43. Tax levy for city having an organized firefighters relief association - Limitations - Disbursement.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-44. City tax levy for acquiring real estate for public building.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-45. Resolution and notice of election.**

Repealed by S.L. 1967, ch. 430, § 2.

**57-15-46. Form of ballot.**

Repealed by S.L. 1967, ch. 430, § 2.

**57-15-47. Conduct of election.**

Repealed by omission from this code.

**57-15-48. City levy for emergency purposes.**

The governing body of any city by a two-thirds vote may levy a tax annually for snow removal, natural disaster, or other emergency conditions not exceeding the limitation in subsection 9 of section 57-15-10. No city may make this levy after the amount of the unexpended funds raised by this levy plus the amount of money due the fund from outstanding taxes equals the amount produced by a levy of five mills on the taxable valuation of property within the city or five dollars per capita, whichever is greater.

**57-15-49. School district levy for school library fund.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-50. County emergency medical service levy.**

Upon petition of ten percent of the number of qualified electors of the county voting in the last election for governor or upon its own motion, the board of county commissioners of each county shall levy annually a tax not exceeding the limitation in subsection 10 of section 57-15-06.7, for the purpose of subsidizing county emergency medical services; provided, that this tax must be approved by a majority of the qualified electors of the county voting on the question at a regular or special countywide election. The county may budget, in addition to its annual operating budget for subsidizing emergency medical service, no more than ten percent of its annual operating budget as a depreciation expense to be set aside in a dedicated emergency medical services sinking fund deposited with the treasurer for the replacement of equipment and ambulances. The ten percent emergency medical services sinking fund must be in addition to the annual operating budget for subsidization, but the total of the annual operating budget and the annual ten percent emergency medical services sinking fund may not exceed the approved mill levy. If the county contains a rural ambulance service district or rural fire protection district that levies for and provides emergency medical service, the property within that district is exempt from the county tax levy under this section upon notice from the governing body of the district to the board of county commissioners of the existence of the district.

**57-15-51. City emergency medical service funding.**

The governing body of a city may provide funding from revenues derived from its general fund levy authority for the purpose of subsidizing city emergency medical services. Whenever a tax for county emergency medical services is levied by a county, any city subsidizing city emergency medical services, shall upon written application to the county board of such county be exempted from such county tax levy. The city may set aside, as a depreciation expense, up to ten percent of its annual emergency medical service operating or subsidization budget in a dedicated emergency medical services sinking fund, deposited with the auditor for replacement of equipment and ambulances. The ten percent emergency medical services sinking fund may be in addition to the actual annual emergency medical services budget.

**57-15-51.1. Funding for township emergency medical service.**

The qualified electors of an organized township may authorize the township to provide funding from revenues derived from its general fund levy authority for the purpose of subsidizing township emergency medical service. In providing for emergency medical service, the board of supervisors may cooperate with one or more additional townships or with a city, county, or rural ambulance service district in accordance with chapter 54-40.

**57-15-52. School district levy to equip and maintain two-way radios for schoolbuses.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-52.1. School district levy for schoolbus costs.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-53. Police department stations and correctional facilities capital improvements funding.**

The governing body of any city may provide funding from revenues derived from the capital improvements fund levy authority under section 57-15-38 for the purpose of providing additional funds to meet the construction costs and costs of maintaining structural and mechanical components of stations for police protection services and correctional facilities. Any levy under this section approved by the electors of a city before January 1, 2015, remains effective for ten taxable years or for the period of time for which it was approved by the voters, whichever is less, under the provisions of this section in effect at the time it was approved. When the authority to levy under this section expires in a city, any unobligated balance in the police station and correctional facility fund must be transferred to the city capital improvements fund.

**57-15-54. Destruction of weeds along highways - Election to be held on question - Tax levy.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-55. Tax levy for public transportation.**

The governing body of any city, upon approval by a majority vote of the qualified electors of the city voting on the question at any citywide election, may annually levy a tax not exceeding the limitation in subsection 10 of section 57-15-10 to provide funds for the provision and operation of a public transportation system within the city under a contract approved by the governing body with a private contractor, or by the city itself.

**57-15-55.1. City tax levy for transportation of public school students.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-56. Authorization of tax levy for services and programs for senior citizens - Elections to authorize or remove the levy - State bonding fund coverage - State matching program for senior citizen services and programs.**

1. The board of county commissioners of any county is hereby authorized to levy a tax, or if no levy is made by the board of county commissioners, the governing body of any city in the county is authorized to levy a tax, in addition to all levies now authorized by law, for the purpose of establishing or maintaining services and programs for senior citizens including the maintenance of existing senior citizen centers which will provide informational, health, welfare, counseling, and referral services for senior citizens, and assisting such persons in providing volunteer community or civic services. If the tax authorized by this section is levied by the board of county commissioners, any existing levy under this section by a city in the county becomes void for subsequent taxable years. The removal of the levy is not subject to the requirements of subsection 3. This tax may not exceed the limitation in subsection 12 of section 57-15-06.7 or subsection 11 of section 57-15-10. The proceeds of the tax must be kept in a separate fund and used exclusively for the public purposes provided for in this section. This levy must be in addition to any moneys expended by the board of county commissioners pursuant to section 11-11-58 or by the governing body of any city pursuant to section 40-05-16.
2. The levy authorized by this section may not be used to defray any expenses of any organization or agency until the organization or agency is incorporated under the laws of this state as a nonprofit corporation. Governing bodies may enter into contracts with county councils on aging or comparable representative groups in counties or cities that do not have a council on aging to determine jointly and to administer distribution of funds in accordance with the contract and the provisions of this section. To receive any funds under this section, an organization or agency must file with the governing body from which funds are being requested a report of its program for the fiscal year for which the funds are requested. The report must show all financial resources available to the organization or agency and its program, how those resources are budgeted or



intended to be used in that fiscal year or in the future, and the purposes for which funds being requested under this section are to be used. An organization or agency and its program which receives funds under the provisions of this section must be reviewed or approved annually by the board of county commissioners or the governing body of the city to determine its eligibility to receive funds under the provisions of this section.

3. The levy authorized by this section may be imposed or removed only by a vote of a majority of the qualified electors of the county or city voting on the question directing the governing body to do so. The levy authorized by this section may not be increased to a levy of more than one mill under the authority of this section unless approved by a vote of a majority of the qualified electors of the county or city voting on the question. The governing body shall put the issue before the qualified electors either on its own motion or when a petition in writing, signed by qualified electors of the county or city equal in number to at least ten percent of the total vote cast in the county or city for the office of governor of the state at the last general election, is presented to the governing body.
4. The officers or employees of a nonprofit corporation under contract with the board of county commissioners or the governing body of the city, in regard to the manner in which the funds shall be expended and the services are to be provided, are authorized to receive, and shall be eligible for, bonding coverage through the state bonding fund.
5. The state treasurer shall provide matching funds as provided in this subsection for counties for senior citizen services and programs funded as required by this section. The grants must be made on or before March first of each year to each eligible county. A county receiving a grant under this section which has not levied a tax under this section shall transfer the amount received to a city within the county which has levied a tax under this section. A grant may not be made to any county that has not filed with the state treasurer a written report verifying that grant funds received in the previous year under this subsection have been budgeted for the same purposes permitted for the expenditure of proceeds of a tax levied under this section. The written report must be received by the state treasurer on or before February first of each year following a year in which the reporting county received grant funds under this subsection. A matching fund grant must be provided from the senior citizen services and programs fund to each eligible county equal to eighty-seven and one-half percent of the amount appropriated in dollars in the county under this section for the taxable year, but the matching fund grant applies only to an amount equal to a levy of up to one mill under this section.

**57-15-57. Levy for county welfare.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-58. Penalty for unlawful withdrawal from fund.**

Every officer participating in the unlawful withdrawal from any fund established by this chapter is guilty of a class A misdemeanor.

**57-15-59. Counties' and cities' authority to enter leases for court, corrections, and law enforcement facilities and dedicate mill levies.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-60. Authorization of tax levy for programs and activities for handicapped persons - Elections to authorize or remove the levy - Handicapped person programs and activities.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-61. Economic growth districts.**

In counties that are part of a joint job development authority, an economic growth district may be established by resolution approved by the board of county commissioners of each county that will be part of the economic growth district. The resolution approved by each board of county commissioners must specify which of the counties in the economic growth district will have the responsibility to administer the economic growth increment pool, unless the boards of county commissioners otherwise agree in writing to different terms and conditions.

1. Upon establishment of an economic growth district, the auditor of each county in the economic growth district shall compute and certify the taxable value of each lot or parcel of commercial property, as defined in section 57-02-01, in that county as most recently assessed and equalized. In each subsequent year, the county auditor of each county in an economic growth district shall compute and certify the amount by which the taxable valuation of all commercial lots and parcels of real property in that county, as most recently assessed and equalized, has increased in comparison with the original taxable value of all commercial lots and parcels. The amount of increase determined is the gross commercial growth of that county. If there is a decrease or no increase in gross commercial growth, the auditor shall certify the gross commercial growth as zero. The auditor shall compute and certify the net commercial growth of the county as thirty percent of the gross commercial growth.
2. The county auditor of each county in an economic growth district shall exclude the net commercial growth determined under subsection 1 from the taxable valuation upon which the auditor computes the mill rates of taxes levied in that year by the state and every political subdivision having power to levy taxes on the property. The auditor shall extend the aggregate mill rate against the net commercial growth as well as the taxable valuation upon which the aggregate mill rate was determined. The amount of taxes received from application of the aggregate mill rate against the net commercial growth is the economic growth increment revenue for that year.
3. The county auditor of each county in an economic growth district shall segregate all economic growth increment revenue in a special fund.
4. The county treasurer shall remit the economic growth increment revenue to the county auditor of the county that administers the economic growth increment pool when the county treasurer distributes collected taxes to the state and to political subdivisions.
5. Before annual certification of county tax levies to the county auditor, the county auditor in the county that administers the economic growth increment pool shall distribute to the county auditors of the other counties in the economic growth district the proportion of the economic growth increment pool which the population of the receiving county bears to the total population of all counties in the economic growth district. Revenue received by a county under this subsection must be deposited in the county general fund.
6. An economic growth district may be dissolved by discontinuation of a joint job development authority or by approval of a resolution by the board of county commissioners of each county in the economic growth district. Upon dissolution of an economic growth district, any funds remaining in the economic growth increment pool must be distributed in accordance with subsection 5.

**57-15-62. Levy authorized for county automation and telecommunications.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-63. Mistake in levy - Levy increase in later year - Levy reverts.**

Expired under S.L. 2003, ch. 517, § 2.

**57-15-63.1. Mistake in levy - Levy increase in later year - Levy reverts.**

Expired under S.L. 2007, ch. 508, § 2.

**57-15-63.2. Mistake in township levy - Levy increase in later year - Levy reverts.**  
Expired under S.L. 2009, ch. 537, § 1.