

CHAPTER 40-59

MUNICIPAL MEMORIAL LEVY

40-59-01. Armory or memorial levy. The governing body of any municipality maintaining an armory annually may levy a tax not exceeding the limitation in subsection 16 of section 57-15-10 for armory or memorial hall maintenance, repair, alteration, and reconstruction.

A municipality may not levy such tax, unless the governing body of the municipality shall have submitted to the voters of the municipality according to the procedure set forth in this chapter, the question of levying a tax for the purposes authorized by this statute. If the majority of the electors voting on the question approved such levy, there shall be levied, spread, and collected such tax as other taxes are collected in and for such municipality.

40-59-02. Resolution and notice of election. The resolution and order of the governing body of the municipality calling an election pursuant to the provisions of this chapter shall contain a general description of the precise purpose for which a tax is to be levied and collected, the maximum mills per annum to be levied not to exceed two mills per annum, and the time when such election shall be held. Notice of the adoption of such resolution and of the election to be held in pursuance thereof shall be published by the auditor thirty days prior to the day of election.

40-59-03. Form of ballot. The form of the ballot at an election authorized by this chapter shall be prepared by the auditor and shall be substantially as follows:

Shall a levy of not to exceed two mills be made for the purpose of
_____?

Yes ☐
No ☐

There shall be inserted in the blank space in such question appropriate words describing the purpose and nature of the improvement to be undertaken.

40-59-04. Conduct of election. A special election upon the question of levying taxes for such purpose shall be held at a time to be set by the governing body of the municipality. The votes cast upon the question of the proposed tax levy shall be returned and canvassed as other votes cast at elections are returned and canvassed, and the result of such election shall be certified and spread upon the minutes of the proceedings of the governing body of the municipality at the next regular or special meeting thereafter.