

CHAPTER 57-16

EXCESS LEVIES IN SCHOOL DISTRICTS

57-16-01. Electors may exceed tax limitations. The electors of any school district may authorize, in the manner provided in this chapter, the levy of taxes in such school district in excess of the limitations otherwise provided by law, by an election for that purpose, which may be either at a special election or at any regular election.

57-16-02. Governing board may declare necessity. The governing board of any school district, at any time prior to September first in any year, by a two-thirds vote of all the members of said board, may declare by resolution that the amount of taxes which may be raised at the maximum rate authorized by law will be insufficient to provide an adequate amount for the necessary requirements of the school district and that it is necessary to levy taxes in excess of said limitations for the purpose of meeting the current expenses of the school district, and that such excess so required is an increase over the legal limitation of a specified percentage, not to exceed seventy-five percent.

57-16-03. Election to be held - Notice. The governing board of the school district thereupon has the power to call a special election for the purpose of voting upon the question of authorizing an excess levy. Such election must be held not later than October first of the year in which the tax is to be levied and must be conducted as other elections of such school district, except as otherwise provided in this chapter. The notice of election, in addition to the usual requirements, must contain a statement of the question to be voted upon pursuant to the terms of this chapter and also must show:

1. The total amount of budgeted income and expenditures of such school district for the current fiscal year.
2. The estimated expenditures for the year for which the taxes are to be levied.
3. The amount of tax dollars under the legal mill levy limit that such school district is permitted to levy by virtue of section 57-15-14.
4. The amount of tax dollars currently being levied by such school district.
5. The amount in dollars of the tax levy that such school district seeks authority to make.
6. The increase that will result in the amount of tax dollars levied if authorization for the levy requested is given.

57-16-04. Increase may be for five years - Extension - Discontinuance. The governing board of the school district may submit the question of authorizing an excess levy for the current year and not to exceed four succeeding years. The notice of election must give the year or years for which authorization is sought for an excess levy as well as the percentage of excess which is to be voted upon. Prior to the termination of the excess levy, such levy may be extended for a term not to exceed the original term of the increase upon the unanimous approval by the governing board of the school district, and further extensions may be made for the same number of years prior to each termination date upon the unanimous approval of the governing board of the school district. The question of discontinuing such extended excess levy in any school district must be submitted to the qualified electors at the next regular election upon the filing with the school board of a petition containing the signatures of not less than ten percent of the qualified electors of the district as determined by the county superintendent for such county in which such school is located; provided, however, that the approval of discontinuing such extended excess levy does not affect the tax levy in the calendar year in which the election is held. The election must be held in the same manner and subject to the same conditions as provided in section 15.1-12-11 for elections for approval of school district reorganization proposals.

57-16-05. Vote necessary for approval. Repealed by S.L. 1983, ch. 608, § 22.

57-16-06. Form of ballot. The ballot whereby a levy increase shall be requested must be substantially in the form as provided in subsection 1 if the school district is requesting authorization to raise the mill levy from the legal limit to a levy in excess of that amount, or as provided in subsection 2 if the school district is requesting authorization to increase the amount of a levy which is already in excess of the legal limit:

1. Shall _____ school district levy taxes for the year (or years) _____, which shall exceed the legal limit by _____ percent, so that the taxes levied for this current year instead of being _____ dollars, which is the limit authorized by law, shall be _____ dollars:

- Yes
- No

2. Shall _____ school district, which is permitted to levy taxes of _____ dollars without excess levy authorization, and which is presently levying taxes of _____ dollars through an approved excess levy of _____ percent authorized in the year ____, be permitted to levy taxes for the current year, ____, of _____ dollars, exceeding the normal levy by _____ percent:

- Yes
- No

57-16-07. Certification of election results. If the percentage of the votes cast in favor of the question submitted is that specified in section 57-15-14, such excess levy is thereby authorized. In such case, the election board shall certify the result of such election to the county auditor within ten days after such election. The certificate must include a statement of the question as it appeared upon the ballot, together with the total number of votes cast upon the question, the number of votes cast in favor of it, and the number of votes cast against authorizing the excess levy. If the question proposed carried by the required majority, the county auditor shall extend such excess levy upon the tax lists of the school district.