

**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. For a park district general fund, the "amount levied in dollars in property taxes" is the sum of amounts levied in dollars in property taxes for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08, the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60;
  - 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. Increased, for a school district determining its levy limitation under this section, by the amount the school district's mill levy reduction grant under section 57-64-02 for the base year exceeds the amount of the school district's mill levy reduction grant under section 57-64-02 for the budget year.
  - e. Reduced for a school district determining its levy limitation under this section, by the amount the school district's mill levy reduction grant under section 57-64-02 for the budget year exceeds the amount of the school district's mill levy reduction grant under section 57-64-02 for the base year.
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 irrevocable 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.**

Notwithstanding any other provision of law, a taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.

1. The governing body shall cause publication of notice in its official newspaper at least seven days before a public hearing on its property tax levy. A public hearing under this section may not be scheduled to begin earlier than six p.m. The notice must have at least one-half inch [1.27 centimeters] white space margin on all four sides and must be at least two columns wide by five inches [12.7 centimeters] high. The heading must be capitalized in boldface type of at least eighteen point stating "IMPORTANT NOTICE TO (name of taxing district) TAXPAYERS". The proposed percentage increase must be printed in a boldface type size no less than two points less than the heading, while the remaining portion of the advertisement must be printed in a type face size no less than four points less than the heading. The text of the notice must contain:
  - a. The date, time, and place of the public hearing.

- b. A statement that the public hearing will be held to consider increasing the property tax levy by a stated percentage, expressed as a percentage increase exceeding the zero increase number of mills.
    - c. A statement that there will be an opportunity for citizens to present oral or written comments regarding the property tax levy.
    - d. Any other information the taxing district wishes to provide to inform taxpayers.
  2. If the governing body of the taxing district does not make a final decision on imposing a property tax levy exceeding the zero increase number of mills at the public hearing required by this section, the governing body shall announce at that public hearing the scheduled time and place of the next public meeting at which the governing body will consider final adoption of a property tax levy exceeding the tax district's zero increase number of mills.
  3. For purposes of this section:
    - a. "New growth" means the taxable valuation of any property that was not taxable in the prior year.
    - b. "Property tax levy" means the tax rate, expressed in mills, for all property taxes levied by the taxing district.
    - c. "Taxing district" means a city, county, school district, or city park district but does not include any such taxing district that levied a property tax levy of less than one hundred thousand dollars for the prior year and sets a budget for the current year calling for a property tax levy of less than one hundred thousand dollars.
    - d. "Zero increase number of mills" means the number of mills against the taxing district's current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior 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. Limitations on county tax levies.**

County tax levies are limited as follows:

1. The board of county commissioners may not levy any taxes for general or special county purposes which will exceed the amount produced by a levy of twenty-three mills on the dollar of the taxable valuation of the county.
2. The board of county commissioners annually shall levy taxes sufficient to meet the obligations of the county for the maintenance of its patients in the charitable institutions of the state, but such taxes may not exceed the amount produced by a levy rate of one and one-quarter mills on the dollar of taxable valuation. Such levy must be within the amount produced by the twenty-three-mill rate, and is a paramount charge, to the exclusion of all other budget items, upon the necessary part of the total tax levies; provided, that any funds now on hand or hereinafter levied for the purpose of this subsection shall not, in the discretion of the board of county commissioners, be included in the budget of the county.

3. The twenty-three-mill limitation applies to all tax levies which the county is authorized to levy for general and special county purposes, including taxes levied for road and bridge purposes. Any unexpended balance in the county road fund at the end of the fiscal year may be transferred to a special road fund, except that such special fund may never exceed the amount a ten-mill levy on the taxable valuation of the county would yield, and the balance in said fund may not be considered in determining the budget or the amount that may be levied. Such mill limitation does not apply to the levies in section 57-15-06.7.

**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.**

1. The board of county commissioners of any county may prepare a proposed county construction program of farm-to-market and federal-aid roads on the county road system, setting forth a general description of the roads to be constructed, the location of bridges constituting a part of the program, the approximate total mileage, and the priority of construction. After approval of the program by the state department of transportation, the board may submit the program to the electors of the county with the question of levying a tax not exceeding the limitation in subsection 17 of section 57-15-06.7 for the completion of the program by matching, from the proceeds of the tax, federal funds available for federal-aid roads, secondary and feeder roads, farm-to-market roads, and all roads as provided for under federal-aid highway Acts. If the majority of the electors voting on the question approved the program and levy, the board shall levy a tax not in excess of the levy established by the ballot.
2. If the board of county commissioners determines that a substantial change is necessary in the details of the program of farm-to-market and federal-aid roads previously approved by the electors of the county, the board shall set a date for a public hearing on the proposed amendment to the program. Notice must be published in the official newspaper of the county once a week for three consecutive weeks before the date of public hearing. The board, after approval of the amendment by the state department of transportation, may officially amend the program. The program, as amended by the board, becomes the official county road program.
3. The board of county commissioners may change the program if the program has not been completed within ten years of the election establishing the program and the board complies with the requirements specified for changes in the original designation of a county road system under section 24-05-16.
4. Upon resolution of the board of county commissioners, any proceeds of a tax levy in excess of the amount needed to match federal funds in any year may be used by the county, at any time the proceeds may become available, for providing paved or any other type of road surfacing on, or for maintenance of, roads included within the county road program for which the tax levy was originally made or for any new project included in an amended program.

**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 18 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.**

The board of county commissioners, when authorized by sixty percent of the electors voting upon the question in a regular or special election called by the county commissioners, may levy a tax not exceeding the limitation in subsection 19 of section 57-15-06.7. The proceeds of a levy pursuant to this section may be used only for county planning purposes and may not be used to directly fund a regional planning council. However, proceeds of a levy pursuant to this section may be used by the levying county to enter into a contract with a regional planning council for single county planning services for the levying county.

**57-15-06.6. Levy authorized for regional or county corrections centers.**

The board of county commissioners of each county may levy an annual tax not exceeding the limitation in subsection 19.1 of section 57-15-06.7 for the purpose of constructing, equipping, operating, and maintaining regional or county corrections centers and for the purpose of contracting services from another public or private entity.

**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. Counties supporting airports or airport authorities may levy a tax not exceeding four mills in accordance with section 2-06-15.
2. Counties levying an additional tax as provided in section 4-02-27.2 may levy a tax not exceeding two mills for a period of not to exceed ten years.
3. Repealed by S.L. 1995, ch. 61, § 14.
4. Counties levying a tax for extension work as provided in section 4-08-15 may levy a tax not exceeding two mills.
5. Counties levying a tax for extension work as provided for in section 4-08-15.1 may levy a tax not exceeding two mills.
6. Counties levying a tax for gopher, rabbit, and crow destruction as provided in section 4-16-02 may levy a tax not exceeding one-half of one mill.
7. Counties levying a tax for payment of a judgment obtained by the state or a state agency against the county in accordance with section 11-11-46 may levy a tax not exceeding one mill.
8. Counties 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 an increase levy as provided in section 11-11-53 shall approve, a tax may be levied not exceeding three quarters of one mill.
9. A county levying a tax for a booster station in accordance with section 11-11-60 may levy a tax not exceeding two mills.
10. A county levying a tax to pay expenses of the board of county park commissioners in accordance with section 11-28-06 may levy a tax not exceeding one mill.
11. Repealed by S.L. 1999, ch. 154, § 2.
12. 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 fifteen years at a mill rate not exceeding five mills.
13. A county levying a tax for a nursing home authority in accordance with section 23-18.2-12 may levy a tax not exceeding five mills.
14. A county levying a tax for county roads as provided in section 24-05-01 may levy a tax not exceeding five mills if approved as provided in that section.
15. 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.
16. A county levying a tax to provide for career and technical education and on-the-job training services as provided in section 40-57.2-04 may levy a tax not exceeding one mill.

17. A county levying a tax for farm-to-market and federal-aid roads as provided in section 57-15-06.3 may levy a tax not exceeding the levy established by the ballot approved by the electors as provided in that section.
18. 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.
19. A county levying a tax for planning purposes as provided in section 57-15-06.5 may levy a tax not exceeding three mills.
- 19.1. A county levying a tax for regional or county corrections centers according to section 57-15-06.6 may levy a tax not exceeding ten mills.
20. A county levying a tax for advertising purposes as provided in section 57-15-10.1 may levy a tax not exceeding one-half mill.
21. A county levying a tax for abandoned cemetery maintenance as provided in section 57-15-27.2 may levy a tax not exceeding one-tenth of one mill.
22. 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.
23. A county levying a tax for county emergency medical service according to section 57-15-50 may levy a tax not exceeding ten mills.
24. A county levying a tax for destruction of weeds along highways as provided in section 57-15-54 may levy a tax not exceeding two mills.
25. 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.
26. A county levying a tax for county welfare in accordance with section 57-15-57 may levy a tax not exceeding two mills.
27. A county levying a tax to repay a loan according to section 57-47-04 may levy a tax not to exceed three mills.
28. Tax levies made for paying the principal and interest on any obligations of the county evidenced by the issuance of bonds.
29. A county levying a tax for a job development authority as provided in section 11-11.1-04 or for the support of an industrial development organization as provided in section 11-11.1-06 may levy a tax not exceeding four mills on the taxable valuation of property within the county. Upon approval by a majority of electors voting on the question at a regular or special county election, a county levying a tax for a job development authority as provided in section 11-11.1-04 or for the support of an industrial development organization as provided in section 11-11.1-06 may levy a separate and additional tax for promotion of tourism in an amount not exceeding one mill 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 or for support of an industrial development organization and the total of the county and city levies exceeds five mills, the county tax levy within the city levying under subsection 28 of section 57-15-10 must be reduced so the total levy in the city does not exceed five mills.
30. Counties levying a tax for county fairs according to section 4-02-26 may levy a tax not exceeding one mill.
31. Counties levying a tax according to section 4-02-27 for a county fair association may levy a tax not exceeding one and one-half mills.
32. Counties levying a tax in accordance with section 4-02-27.1 for a county fair association may levy a tax not exceeding one-half mill.
33. A county levying a tax for programs and activities for handicapped persons according to section 11-11-65 may levy a tax not exceeding one-half mill.
34. Counties levying an annual tax for human services purposes as provided in section 50-06.2-05 may levy a tax not exceeding twenty mills.
35. A county levying a tax for county parks and recreational facilities in accordance with section 57-15-06.9 may levy a tax not exceeding three mills.

36. A county levying a tax for old-age and survivors' insurance or comprehensive health care insurance employee benefit programs according to section 52-09-08, for social security, for an employee retirement program established by the governing body, for county automation and telecommunications under section 57-15-62, or for any combination of those purposes, may levy a tax not exceeding thirty mills. The portion of the levy under this subsection for county automation and telecommunications under section 57-15-62 may not exceed five mills. The portion of the levy under this subsection for comprehensive health care insurance employee benefit programs under section 52-09-08 may not exceed four mills.
37. Counties supporting ports or port authorities may levy a tax not exceeding four mills in accordance with section 11-36-15.
38. Counties supporting commerce authorities may levy a tax not exceeding four mills in accordance with section 11-37-14.

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.**

The following mill levies, expressed as mills on the dollar of taxable valuation of property within the county, may be levied by counties but are not excepted from the general mill levy limitations of section 57-15-06:

1. Counties levying a tax for multicounty fairs according to section 4-02-37 may levy a tax not exceeding one mill.
2. Counties levying a tax for extraordinary expenditures according to section 11-11-24 may levy a tax not exceeding five mills.
3. Counties levying a tax to establish firebreaks according to section 18-07-01 may levy a tax not exceeding five mills.

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

A board of county park commissioners established pursuant to chapter 11-28 may levy taxes annually not exceeding the limitation in subsection 35 of section 57-15-06.7 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 county. 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 of the qualified electors voting in the last regular county election, if the petition is filed not less than sixty days before the election; provided, however, that the levy may not be discontinued or reduced if such tax is dedicated to the payment of bonds issued pursuant to subsection 6 of section 21-03-07. If the majority of the qualified electors vote to discontinue the levy, it may not again be levied without a majority vote of the qualified electors 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. The levy under this section does not apply to any property located in a city in which park district taxes are levied, unless the governing body of the city in which the property is located consents, by resolution, to the levy.

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

1. In lieu of determining its general fund levy limitation under section 57-15-01.1 or 57-15-06, a county may determine its general fund levy authority as provided in this section. A county may consolidate the levies provided for under sections 4-02-26, 4-02-27, 4-02-27.1, 4-02-27.2, 4-02-37, 4-08-15, 4-08-15.1, 4-16-02, 4-33-11, 4.1-47-14, 11-11-24, 11-11-53, 11-11-60, 11-11-65, 11-11.1-06, 11-28-06, 18-07-01, 24-05-01, 32-12.1-08, 40-38-02, 40-57.2-04, 49-17.2-21, 52-09-08, 57-15-06.4, 57-15-06.5, 57-15-06.6, 57-15-06.9, 57-15-10.1, 57-15-27.2, 57-15-54, 57-15-59, 57-47-04, 61-04.1-26, and 63-01.2-14 with its general fund levy under section 57-15-06 to provide for a county general fund levy which may not exceed one hundred

thirty-four mills on the dollar of taxable valuation of the county. A county that elects to determine its general fund levy authority under this section may not impose separate levies under the sections listed in this subsection and may not increase the number of mills levied in any one year over the number levied in the previous year by more than the increase in the consumer price index for all urban consumers, all items, United States city average, as completed by the United States department of labor, bureau of labor statistics.

2. The consolidation of mill levies under subsection 1 may be accomplished by resolution of the board of county commissioners, subject to the right of referendum by the county electors. The board of county commissioners may by majority vote adopt a preliminary resolution providing for the consolidated levy. The board shall publish the preliminary resolution in the official newspaper of the county, at least once during two different weeks within the thirty-day period immediately following the adoption of the preliminary resolution. The board of county commissioners shall hold at least one public hearing and receive comments regarding the consolidation of mill levies. The preliminary resolution may be referred to the qualified electors of the county by a petition protesting the consolidation. The petition must be signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election, and filed with the county auditor before four p.m. on the ninetieth day after the preliminary resolution is adopted. If the petition contains the signatures of a sufficient number of qualified electors, the board of county commissioners shall rescind the preliminary resolution or submit the resolution to a vote of the qualified electors of the county at the next regular election or at a special election called by the board of county commissioners to address the question. If a majority of the qualified electors voting on the question approve the resolution, the consolidation becomes effective for the next tax year and subsequent tax years. If a petition protesting the consolidation is not submitted within ninety days, the board of county commissioners shall consider the comments received regarding the consolidation and either adopt a final resolution implementing the consolidation or rescind the preliminary resolution. The consolidation of mill levies may be reversed by resolution of the board of county commissioners following the same procedure provided for implementation of the consolidation or by a majority vote of the qualified electors of the county voting on the question pursuant to submission of a petition to reverse the consolidation signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election.
3. A contractual obligation entered by a county with respect to a dedicated mill levy may not be impaired as a result of consolidation of levies under this section.

#### **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 general city purposes may not exceed an amount produced by a levy of thirty-eight mills on the taxable valuation of property in the city. Cities with a population of over five thousand may levy an additional one-half of one mill for each additional one thousand population in excess of five thousand, up to a maximum levy for general city purposes of forty mills. 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.



**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 levied for the purpose of paying any final judgment or judgments obtained against any city, if the aggregate amount levied for the purpose of paying any final judgment or judgments does not exceed such amount as will be produced by a levy of five mills on the taxable valuation of the property in the city. This section may not be deemed or construed to modify, qualify, or limit the authority of any city to issue bonds pursuant to law in case the governing body of any such city does not deem it advisable to pay such judgment or judgments out of current revenues.
5. 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.
6. Taxes levied on property located within a municipality and otherwise exempt under section 57-02-08, to pay such property's proportionate share of the cost of fire protection services maintained by the municipal corporation.
7. 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.
8. Taxes levied for fire department stations in accordance with section 40-05-09.1 may be levied in an amount not exceeding five mills.
9. Taxes levied for the purpose of fire protection service in accordance with section 40-05-09.2 may be levied in an amount not exceeding fifteen mills.
10. Taxes levied for a policemen's pension fund in accordance with section 40-45-01 may be levied in an amount not exceeding one mill.
11. Taxes levied for a police retirement system based upon actuarial tables in accordance with section 40-45-02 may be levied in an amount not exceeding three mills.
12. Taxes levied for a city employees' pension fund in accordance with section 40-46-02 may be levied in an amount not exceeding five mills.
13. Repealed by S.L. 1985, ch. 82, § 162; ch. 604, § 22.
14. Taxes levied for expenditures of the planning commission in accordance with section 40-48-07 may be levied in an amount not to exceed one mill. Provided, that any municipality, in order to obtain the funds necessary to initiate or undertake a comprehensive study of the planning requirements of the municipality, may, without regard to any tax limitation provided by law, levy a tax, for a period of not to exceed five successive years, of not more than one mill to raise funds required for comprehensive study.
15. Taxes levied for the purpose of career and technical education and on-the-job training services in accordance with section 40-57.2-04 may be levied in an amount not exceeding one mill.
16. Taxes levied for the purpose of an armory or memorial levy in accordance with section 40-59-01 may be levied in an amount not exceeding two mills.
17. Taxes levied for advertising purposes in accordance with section 57-15-10.1 may be levied in an amount not exceeding one mill.
18. Taxes levied for airport purposes in accordance with section 57-15-36 may be levied in an amount not exceeding four mills.
19. Taxes levied for a construction fund in accordance with section 57-15-38 may be levied in an amount not exceeding five mills.
20. Taxes levied for a city fire department reserve fund pursuant to section 57-15-42 may be levied in an amount not exceeding five mills.

21. Taxes levied for an organized firefighters relief association in accordance with section 57-15-43 may be levied in an amount not exceeding one-half of one mill.
22. Taxes levied for acquiring real estate for a public building or other purposes as provided in section 57-15-44 may be levied in an amount not exceeding five mills.
23. Taxes levied for emergency purposes pursuant to section 57-15-48 may be levied in an amount not exceeding two and one-half mills.
24. Taxes levied for police department stations according to section 57-15-53 may be levied in an amount not exceeding two mills.
25. Taxes levied for public transportation in accordance with section 57-15-55 may be levied in an amount not exceeding five mills.
- 25.1. Taxes levied for transportation of public school students in accordance with section 57-15-55.1.
26. 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.
27. Taxes levied for construction, operation, and maintenance of animal shelters in accordance with section 40-05-19 may be levied in an amount not exceeding one-half mill.
28. Taxes levied for a city job development authority as provided in section 40-57.4-04 may be levied in an amount not exceeding four mills.
29. Taxes levied for programs and activities for handicapped persons in accordance with section 57-15-60 may be levied in an amount not exceeding one-half mill.
30. Taxes levied for support of a city band may be levied in an amount not exceeding one mill.
31. Taxes levied for port purposes in accordance with section 57-15-10.2 may be levied in an amount not exceeding four mills.
32. Taxes levied for commerce authority purposes may be levied in an amount not exceeding four mills.

**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 annually levy a tax for the purpose of advertising the resources and opportunities in the county or city and promoting industrial development. The tax may not exceed the limitations in subsection 20 of section 57-15-06.7 and subsection 17 of section 57-15-10.

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 boards of the county or city.

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

In cities supporting ports for which no levy has been made by a taxing district within the corporate limits of such city, a levy not exceeding the limitation in subsection 31 of section 57-15-10 may be made for such purposes.

**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.**

The aggregate amount levied for park district general fund purposes, exclusive of levies to pay interest on bonded debt and levies to pay and discharge the principal thereof, and levies to pay the principal and interest on special assessments assessed and levied against park board properties by other municipalities, may not exceed the sum of the number of mills levied by the park district in taxable year 2000 for the general fund under section 57-15-12 including any additional levy approved by the electors, the insurance reserve fund under section 32-12.1-08,

the employee health care program under section 40-49-12, the public recreation system under section 40-55-09 including any additional levy approved by the electors, forestry purposes under section 57-15-12.1 except any additional levy approved by the electors, pest control under section 4-33-11, and handicapped person programs and activities under section 57-15-60. 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-five mills on the dollar of the taxable valuation of the district for the current year.

**57-15-12.1. City or park district tax levy or service charge for forestry purposes.**

1. The governing body of a city or park district may levy annually a tax to provide funds for the establishment, operation, and maintenance of forestry activities within the city or park district. A tax levied by a city governing body under this section may not exceed two mills per dollar of taxable valuation of property within the city. A tax levied by a park district under this section must be within the general fund levy authority of the park district. The governing board of a city or park district, upon approval by a majority vote of the qualified electors voting on the question at any citywide or districtwide election, may also levy annually an additional tax not in excess of three mills on the taxable valuation of property within the city or park district for the purpose of providing funds for forestry activities within the city or park district. Any park district levy approved by the electors and any city levy under this section is in addition to and not restricted by any mill levy limit prescribed by law. The proceeds of any levy 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 a levy as specified 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 general or special 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.**

The general fund levy limitations specified in section 57-15-12 do not apply to the following levies in a park district:

1. Levying a tax for an employees' pension fund according to sections 40-49-21 and 40-49-22 and a park district may levy a tax not exceeding the amount necessary for the district's annual contribution to the employees' pension fund.
2. Levying an additional tax approved by the electors providing for forestry activities in accordance with section 57-15-12.1 in an amount not exceeding three mills.
3. Levying a tax for parks and recreational facilities in accordance with section 57-15-12.3 in an amount not exceeding five mills.

**57-15-12.3. Tax levy for parks and recreational facilities.**

A board of park commissioners established pursuant to chapter 40-49 may levy taxes annually not exceeding the limitation in subsection 3 of section 57-15-12.2 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 releveling 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 fifteenth day of August of each year. The governing body of the school district may amend 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. General fund levy limitations in school districts.**

The aggregate amount levied each year for the purposes listed in section 57-15-14.2 by any school district, except the Fargo school district, may not exceed the amount in dollars which the school district levied for the prior school year plus twelve percent up to a general fund levy of one hundred eighty-five mills on the dollar of the taxable valuation of the district, except that:

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.

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. However, not fewer than twenty-five signatures are required. However, the approval of discontinuing such authority 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 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. Mill levies requiring board action - Proceeds to general fund account.**

1. A school board of any school district may levy an amount sufficient to cover general expenses, including the costs of the following:
  - a. Board and lodging for high school students as provided in section 15.1-30-04.
  - b. The teachers' retirement fund as provided in section 15-39.1-28.
  - c. Tuition for students in grades seven through twelve as provided in section 15.1-29-15.
  - d. Special education program as provided in section 15.1-32-20.
  - e. The establishment and maintenance of an insurance reserve fund for insurance purposes as provided in section 32-12.1-08.
  - f. A final judgment obtained against a school district.
  - g. The district's share of contribution to the old-age survivors' fund and matching contribution for the social security fund as provided by chapter 52-09 and to provide the district's share of contribution to the old-age survivors' fund and matching contribution for the social security fund for contracted employees of a multidistrict special education board.
  - h. The rental or leasing of buildings, property, or classroom space. Minimum state standards for health and safety applicable to school building construction shall apply to any rented or leased buildings, property, or classroom space.
  - i. Unemployment compensation benefits.
  - j. The removal of asbestos substances from school buildings or the abatement of asbestos substances in school buildings under any method approved by the United States environmental protection agency and any repair, replacement, or remodeling that results from such removal or abatement, any remodeling required to meet specifications set by the Americans with Disabilities Act accessibility guidelines for buildings and facilities as contained in the appendix to 28 CFR 36, any remodeling required to meet requirements set by the state fire marshal during the inspection of a public school, and for providing an alternative education program as provided in section 57-15-17.1.
  - k. Participating in cooperative career and technical education programs approved by the state board.
  - l. Maintaining a career and technical education program approved by the state board and established only for that school district.
  - m. Paying the cost of purchasing, contracting, operating, and maintaining schoolbuses.
  - n. Establishing and maintaining school library services.
  - o. Equipping schoolbuses with two-way communications and central station equipment and providing for the installation and maintenance of such equipment.
  - p. Establishing free public kindergartens in connection with the public schools of the district for the instruction of resident children below school age during the regular school term.
  - q. Establishing, maintaining, and conducting a public recreation system.
  - r. The district's share of contribution to finance an interdistrict cooperative agreement authorized by section 15.1-09-40.
2. This limitation does not apply to mill levies pursuant to subdivisions a, c, f, and j of subsection 1. If a school district maintained a levy to finance either its participation in a cooperative career and technical education program or its sponsorship of

single-district career and technical education programs prior to July 1, 1983, and the district discontinues its participation in or sponsorship of those career and technical education programs, that district must reduce the proposed aggregated expenditure amount for which its general fund levy is used by the dollar amount raised by its prior levy for the funding of those programs.

3. All proceeds of any levy established pursuant to this section must be placed in the school district's general fund account and may be expended to achieve the purposes for which the taxes authorized by this section are levied. Proceeds from levies established pursuant to this section and funds provided to school districts pursuant to chapter 15.1-27 may not be transferred to the building fund within the school district.

**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.**

The tax levy limitations provided for in sections 57-15-14 and 57-15-14.2 do not apply to taxes levied for the purpose of paying interest on a bonded debt of the district or levies made to pay and discharge the principal on a bonded debt at maturity.

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

1. The school board of a public school district may, upon approval by a majority vote of the qualified electors of the school district voting on the question at any regular or special election, dedicate a tax levy for purposes of this section not to exceed five mills on the dollar of taxable valuation of property within the district.
2. All revenue accruing from the levy under this section must be used only for purposes of establishing and maintaining long-distance learning and purchasing and maintaining educational technology. For purposes of this section, educational technology includes computer software, computers and computer networks, other computerized equipment, which must be used for student instruction, and the salary of a staff person to supervise the use and maintenance of educational technology.
3. If the need for the fund terminates, the governing board of the public school district shall order the termination of the levy and shall transfer the remaining balance to the general fund of the school district.

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

Repealed by S.L. 1983, ch. 608, § 22.

**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.**

Revenue raised for building purposes shall be disposed of as follows:

1. a. All revenue accruing from appropriations or tax levies for a school building fund together with such amounts as may be realized for building purposes from all other sources must be placed in a separate fund known as a school building fund and must be deposited, held, or invested in the same manner as the sinking funds of such school district or in the purchase of shares or securities of federal or state-chartered savings and loan associations within the limits of federal insurance.
- b. The funds may only be used for the following purposes:
  - (1) The erection of new school buildings or facilities, or additions to old school buildings or facilities, or the making of major repairs to existing buildings or facilities, or improvements to school land and site. For purposes of this paragraph, facilities may include parking lots, athletic complexes, or any other real property owned by the school district.
  - (2) The payment of rentals upon contracts with the state board of public school education.
  - (3) The payment of rentals upon contracts with municipalities for career and technical education facilities financed pursuant to chapter 40-57.
  - (4) Within the limitations of school plans as provided in subsection 2 of section 57-15-16.
  - (5) The payment of principal, premium, if any, and interest on bonds issued pursuant to subsection 7 of section 21-03-07.

- (6) The payment of premiums for fire and allied lines, liability, and multiple peril insurance on any building and its use, occupancy, fixtures, and contents.
  - 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 school building fund after the completion of the payments for any school building project which has cost seventy-five percent or more of the amount in such building fund at the time of letting the contracts therefor shall be returned to the general fund of the school district upon the order of the school board.
3. The governing body of any school district may pay into the general fund of the school district any moneys which have remained in the school building fund for a period of ten years or more, and such district may include the same as a part of its cash on hand in making up its budget for the ensuing year. In determining what amounts have remained in said fund for ten years or more, all payments which have been paid from the school building fund for building purposes shall be considered as having been paid from the funds first acquired.
4. Whenever collections from the taxes levied for the current budget and other income are insufficient to meet the requirements for general operating expenses, a majority of the governing body of a school district may transfer unobligated funds from the school building fund into the general fund of the school district if the school district has issued certificates of indebtedness equal to fifty percent of the outstanding uncollected general fund property tax. No school district may transfer funds from the school building fund into the general fund for more than two years.

**57-15-17.1. School board levies - Multiyear mercury and hazardous substance abatement or removal - Required remodeling - Alternative education programs - Heating, ventilation, and air-conditioning systems.**

1. The governing body of any public school district may by resolution adopted by a two-thirds vote of the school board dedicate a tax levy for purposes of this section of not exceeding fifteen mills on the dollar of taxable valuation of property within the district for a period not longer than fifteen years. The school board may authorize and issue general obligation bonds to be paid from the proceeds of this dedicated levy for the purpose of:
  - a. Providing funds for the abatement or removal of mercury and other hazardous substances from school buildings in accordance with any method approved by the United States environmental protection agency and for any repair, replacement, or remodeling that results from the abatement or removal of such substances;
  - b. Any remodeling required to meet specifications set by the Americans with Disabilities Act accessibility guidelines for buildings and facilities as contained in the appendix to 28 CFR 36;
  - c. Any remodeling required to meet requirements set by the state fire marshal during the inspection of a public school;
  - d. Providing alternative education programs; and
  - e. Providing funds for the repair, replacement, or modification of any heating, ventilation, or air-conditioning systems and required ancillary systems to provide proper indoor air quality that meets American society of heating, refrigerating and air-conditioning engineers, incorporated standards.
2. All revenue accruing from the levy under this section, except revenue deposited as allowed by subsections 3, 4, and 5 must be placed in a separate fund known as the mercury and hazardous substance abatement or removal fund and must be accounted for within the capital projects fund group and disbursements must be made from such funds within this fund group for the purpose of mercury and hazardous substance abatement or removal.
3. All revenue accruing from up to five mills of the fifteen-mill levy under this section must be placed in a separate fund known as the required remodeling fund and must be



accounted for within the capital projects fund group and disbursements must be made from such funds within this fund group for the purpose of required remodeling, as set forth in subsection 1.

4. All revenue accruing from up to ten mills of the fifteen-mill levy under this section may be placed in a separate fund known as the alternative education program fund. Disbursement may be made from the fund for the purpose of providing an alternative education program but may not be used to construct or remodel facilities used to accommodate an alternative education program.
5. All revenue accruing from the levy under this section, except revenue deposited as allowed by subsections 2, 3, and 4, must be placed in a separate fund known as the heating, ventilation, and air-conditioning upgrade fund and must be accounted for within the capital projects fund group and disbursements must be made from such funds within this fund group for the purpose of improving indoor air quality.
6. Any moneys remaining in the mercury and hazardous substance abatement or removal fund after completion of the principal and interest payments for any bonds issued for any school mercury and hazardous substance abatement or removal project, any funds remaining in the required remodeling fund after completion of the remodeling projects, any funds remaining in the alternative education program fund at the termination of the program, and any funds remaining in the heating, ventilation, and air-conditioning upgrade fund after completion of the principal and interest payments for any bonds issued for any indoor air quality project must be transferred to the general fund of the school district upon the order of the school board.

**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 thirty 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, 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 3 of section 57-15-20.2 for the purpose of cooperating with the county in constructing and maintaining federal-aid farm-to-market roads 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.
2. If no federal-aid farm-to-market roads are built within ten years of the date the first mill levy pursuant to subsection 1 was made, 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 levy for law enforcement - Authorization - Cooperation with other political subdivisions.**

The electors of an organized township may authorize the levy of an amount not exceeding the limitation in subsection 4 of section 57-15-20.2 for the purpose of hiring law enforcement personnel. Such authorization must be granted upon a favorable vote of sixty percent of the electors present and voting on the question at the general election immediately succeeding the annual township meeting, provided the question has been included in the annual meeting notice issued by the township clerk pursuant to section 58-04-01. 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 section 54-40-08.

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

The electors of each township at the annual meeting may levy not exceeding the limitation in subsection 5 of section 57-15-20.2 for the purpose of mowing or snow removal. 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.

**57-15-20. Tax levy limitations in townships.**

The total amount of the annual tax 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 thereof at maturity, may not exceed such amount as will be produced by a levy of eighteen mills on the dollar of the taxable valuation thereof.

**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.**

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:

1. A township levying a tax for prevention and extinguishment of fires in accordance with section 18-06-10 may levy a tax not exceeding one mill.
2. A township levying a tax to establish a recreation system according to section 40-55-08 may levy a tax not exceeding two and five-tenths mills, except that a

township may levy an amount not exceeding eight and five-tenths mills if the provisions of section 40-55-09 are met.

3. A township levying a tax for the purpose of cooperating with the county in constructing and maintaining federal-aid farm-to-market roads in accordance with section 57-15-19.4 may levy a tax not exceeding five mills.
4. A township levying a tax for law enforcement in accordance with section 57-15-19.5 may levy a tax not exceeding five mills.
5. A township levying a tax for mowing or snow removal in accordance with section 57-15-19.6 may levy a tax not exceeding three mills.
- 5.1. A township levying a tax for a legal contingency fund in accordance with section 57-15-22.2 may levy a tax not exceeding ten mills for not to exceed five years.
6. A township levying a tax for airport purposes in accordance with section 57-15-37.1 may levy a tax not exceeding four mills.
7. A township levying a tax for emergency medical service in accordance with section 57-15-51.1 may levy a tax not exceeding ten mills.
8. A township levying a tax for park purposes in accordance with section 58-17-02 may levy a tax not exceeding two mills.
9. A township levying a tax for special assessment districts in accordance with chapter 58-18.
10. A township levying a tax for port purposes in accordance with section 57-15-20.3 may levy a tax not exceeding four mills.
11. A township levying a tax for commerce authority purposes may levy a tax not exceeding four mills.

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.**

The electors of each township may vote at the annual meeting to levy a tax for the purpose of supporting a port or port authority in an amount not exceeding the limitation in subsection 10 of section 57-15-20.2. The tax levy provided in this section does not apply to any city, park district, or other taxing district that already has a port levy.

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

The electors of each township may vote at the annual meeting to levy a tax for the purpose of supporting a commerce authority in an amount not exceeding the limitation in subsection 11 of section 57-15-20.2. The tax levy provided in this section does not apply to any city, park district, or other taxing district that already has a commerce authority levy.

#### **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. Levy of taxes for township legal contingency fund.**

Upon presentation of a petition signed by twenty-five percent of the qualified electors in an organized or unorganized township voting in the last gubernatorial election, the governing body of an organized township or the board of county commissioners, for unorganized townships, may call a special election for the purpose of voting on the question of authorizing an excess levy on property within the township for the current year and not to exceed four succeeding years, or may submit the question to the qualified electors at the next regular township election, for organized townships, or at the next regular election, for unorganized townships. If a special election is called, the election must be held not later than September first of the year in which the tax is to be levied, and the election must be conducted as other elections of the political subdivision are conducted. The levy permitted by this section may not exceed the limitation in subsection 5.1 of section 57-15-20.2. Revenues from the levy must be deposited in a special fund in the township or county treasury known as the legal contingency fund. Revenue in the fund 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. If sixty percent of all votes cast on the question of authorizing the excess levy of taxes for the legal contingency fund are in favor of the excess levy, it is authorized and the county auditor shall extend such excess levy upon the tax list with other taxes. Upon expiration of any mill levy authorized by 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.**

A rural fire protection district may levy a tax in accordance with chapter 18-10 not exceeding five mills on the taxable valuation of property in the district except upon resolution adopted by the board of directors after receipt of a petition by not less than twenty percent of the qualified electors residing within the district, the levy may be made in an amount not exceeding thirteen mills.

**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.**

A rural ambulance service district may levy, in accordance with chapter 11-28.3, a tax not exceeding ten mills on the taxable value of property within the district.

**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.**

Organized townships and cities are hereby authorized to levy a tax, not exceeding two mills on the dollar of the taxable valuations of the organized townships or cities, in addition to all levies now authorized by law, for the purpose and to be used exclusively for the care, maintenance, and improvement of established cemeteries, owned and maintained by such organized townships or cities. In addition to all levies now authorized by law, organized townships may levy a tax not exceeding one-fourth of one mill on the dollar of taxable valuation of property in the township for the care, maintenance, and improvement of established cemeteries maintained but not owned by the township.

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

The governing body of any county may levy a tax, not exceeding one-tenth of one mill on the dollar of the taxable valuations of the county, in addition to all levies now authorized by law, for the purpose of defraying the expenses incurred in the maintenance of abandoned cemeteries as provided by section 23-06-30.

### **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 22 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, emergencies caused by nature or by the entry by a court of competent jurisdiction of a judgment for damages against the county. 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. Exceptions to tax levy limitations in political subdivisions.**

The tax levy limitations specified by law do not apply to the following mill levies, expressed in mills per dollar of taxable valuation of property in the political subdivision. For purposes of this section, "political subdivision" has the same meaning as in section 32-12.1-02.

1. A political subdivision, except a park district, levying a tax for the control of pests in accordance with section 4-33-11 may levy a tax not exceeding one mill.
2. A political subdivision, except a school district or park district, levying a tax for an insurance reserve fund according to section 32-12.1-08 may levy a tax not exceeding five mills. A political subdivision, except a school district or park district, may use all or part of the levy under this subsection and the insurance reserve fund for payment of workforce safety and insurance contributions, premiums, judgments, and claims of the political subdivision.
3. A political subdivision, except a school district, levying a tax for the payment of a judgment in accordance with section 32-12.1-11 may levy a tax not exceeding five mills.
4. A political subdivision levying a tax for railroad purposes in accordance with section 49-17.2-21 may levy a tax not exceeding four mills.
5. A political subdivision, except a school district or county, levying a tax for old-age and survivors' insurance according to section 52-09-08, for social security, or for an employee retirement program established by the governing body, or for any combination of those purposes, may levy a tax not exceeding thirty mills.
6. A county levying a tax for comprehensive health care insurance employee benefit programs in accordance with section 52-09-08 may levy a tax not exceeding eight mills and the limitation in subsection 36 of section 57-15-06.7.

**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 - Duty of county auditor - Duty of county treasurer.**

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.

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

The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes shall 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:

1. The available surplus consisting of the free and unencumbered cash balance.
2. Estimated revenues from sources other than direct property taxes.
3. The total estimated collections from tax levies for previous years.
4. Such expenditures as are to be made from bond sources.
5. The amount of distributions received from an economic growth increment pool under section 57-15-61.
6. The estimated amount to be received from payments in lieu of taxes on a project under section 40-57.1-03.
7. The amount reported to a school district by the superintendent of public instruction as the school district's mill levy reduction grant for the year under section 57-64-02.

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.**

In cities supporting airports for which no levy has been made by a taxing district within the corporate limits of such city, a levy not exceeding the limitation in subsection 18 of section 57-15-10 may be made for such purposes.

**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.**

The electors of each township may vote at the annual meeting to levy a tax for the purpose of supporting an airport or an airport authority in an amount not exceeding the limitation in subsection 6 of section 57-15-20.2. The tax levy provided in this section does not apply to any city, park district, or other taxing district that already has an airport levy.

**57-15-38. Tax levy for construction fund in cities.**

The governing body of any city may levy annually for a period not to exceed ten successive years, for a construction fund, a tax not exceeding the limitation in subsection 19 of section 57-15-10, when authorized to do so by sixty percent of the electors voting upon the question at a regular or special election in any city which, at the time of making the annual levy, has no outstanding unpaid certificates of indebtedness, and in which the limitation of levy has not been increased from the basic mill rate. The construction fund must be used for paying all or part of the construction of waterworks systems, sewage systems, public buildings, or any other public improvements for which cities are authorized by law to pay for from general tax levies, and the governing body of any city, when submitting to the electors of the city, the question of authorizing the tax levy, shall specify the purposes for which the construction fund is to be used. The governing body of the city 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 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 reserve fund levy.**

The governing body of any city, when authorized by sixty percent of the electors voting on the question in a regular or special election called by the governing body, may levy taxes annually, not exceeding the limitation in subsection 20 of section 57-15-10 for a fire department building or equipment reserve fund. The proceeds of the levy must be placed in a separate fund known as the fire department reserve fund and must be used exclusively for the purchase of necessary firefighting equipment or fire department building. No levy may be made under this section during any period in which the moneys in the fund equal or exceed an amount equal to the sum that would be produced by a levy of thirty mills upon the taxable valuation of the city.

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

A city having an organized firefighters relief association as provided for under chapter 18-05 may levy an annual tax not exceeding the limitation in subsection 21 of section 57-15-10 for the purpose of assisting the firefighters relief association in providing for the pension and relief provided for by the association.

On the last day of June and December of each year, the auditor of a city covered by this section shall deliver and turn over to the treasurer of the firefighters relief association, having qualified as provided for in chapter 18-05, all moneys collected under this section.

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

The governing body of any city may levy taxes annually, not exceeding the limitation in subsection 22 of section 57-15-10 for a fund which must be used for the purpose of acquiring real estate as a site for public buildings, construction of public buildings, renovation and repair of public buildings, and the furnishing of public buildings, or for a city's participating share in urban renewal programs. The tax is to be levied, spread, and collected in the same manner as are other taxes in the city. Whether the levy shall 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 city election, the petition to be 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.

**57-15-45. 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. Tax 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 23 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. Levy authorized for county emergency medical service.**

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 23 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. Levy authorized for city emergency medical service.**

Upon petition of ten percent of the number of qualified electors of the city voting in the last election for governor or upon its own motion, the governing body of a city shall levy annually a tax of not to exceed ten mills upon its taxable valuation, for the purpose of subsidizing city emergency medical services; provided, that such tax must be approved by a majority of the qualified electors of the city voting on the question at a regular or special city election. Whenever a tax for county emergency medical services is levied by a county, any city levying a tax for, or 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 but the total of the annual emergency medical services budget and the annual ten percent emergency medical services fund may not exceed the approved mill levy.

**57-15-51.1. Levy authorized for township emergency medical service.**

Pursuant to a vote of sixty percent of the qualified electors voting at the annual township meeting, or at a special election called for that purpose upon petition of fifty percent of the number of qualified electors of the township voting in the last election for governor, the board of township supervisors shall levy annually a tax approved by the qualified electors not exceeding the limitation in subsection 7 of section 57-15-20.2 for the purpose of subsidizing township emergency medical service.

**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. Tax levy for police department stations.**

Upon approval of a majority of the electors voting thereon at any regular election or special election called for such purpose, the governing body of any city may levy taxes annually, not exceeding the limitation in subsection 24 of section 57-15-10, for the purpose of providing additional funds to meet the operational, maintenance, and construction costs of establishing stations for police protection services and correctional facilities. The proceeds of this levy must be placed in a separate fund known as the police station and correctional facility fund. No levy may be made under this section during any period in which the moneys to the fund equal or exceed an amount equal to the sum that would be produced by a levy of ten mills upon the taxable valuation of the city making the levy.

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

Upon resolution by the board of county commissioners, or upon petition by ten percent of the number of qualified electors residing in the county or a county commissioner district who voted for governor at the last general election, the board of county commissioners shall submit the question of a tax levy to cover all costs of cutting or otherwise destroying all weeds, plants, or grass growing along all county or township roads in the county or county commissioner district to the qualified electors of the county or county commissioner district at the next countywide general or special election. If a majority of the qualified electors voting thereon approve, a tax must be levied not exceeding the limitation in subsection 24 of section 57-15-06.7.

**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 25 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.**

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 on the taxable valuation of property within the city to provide funds for fees charged by a school district pursuant to section 15.1-30-05 for transportation for public school students who reside in the city but who attend school in another city in the same school district. A city levying a tax pursuant to this section may levy only so much as will be required to provide an amount representing the difference between the estimated state transportation payment to be received by the school district on behalf of students residing in the city but attending school outside of the city and the estimated actual cost to be incurred by the district in providing transportation for those students.

**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 25 of section 57-15-06.7 or subsection 26 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 three-fourths of the amount levied in dollars in the county under this section for the taxable year, but the matching fund grant applies only to a levy of up to one mill under this section.

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

The board of county commissioners, when authorized by sixty percent of the qualified electors voting on the question in a regular election or special election called by the county commissioners, may levy an annual tax not exceeding the limitation in subsection 26 of section 57-15-06.7 for county welfare purposes. The proceeds of this levy must be used solely and exclusively for county welfare purposes, as determined by the county social service board. The levy may be discontinued at the discretion of the county commissioners or, upon petition of five percent of the qualified electors of such county, the question of discontinuance of the levy must be submitted to the qualified electors of the county at any regular or special election and, upon a favorable vote of sixty percent of the qualified electors voting, the levy must be discontinued.

**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.**

Notwithstanding any other provision of law, counties and cities, including home rule counties and cities, may upon a two-thirds vote of the governing body enter into leases for court facilities, corrections centers, jails, and other law enforcement facilities for a term of one year or more but not exceeding twenty years. At the time of entering into such a lease, the governing body shall dedicate the necessary annual mill levies to fund the lease payments, and such dedicated mill levies are irrevocable for the length of the lease. The governing body may levy and dedicate a levy of up to ten mills for such purposes, and this levy is in addition to any mill levy limitations established by law or by a home rule charter. If a governing body enters into a lease with annual payments from revenue from a levy under this section, payments due under the lease are a general obligation of the county or city and backed by the full faith and credit of the county or

city. A certified copy of the lease and resolution dedicating a levy under this section must be filed with the county auditor, who shall annually levy the mills set forth in the resolution for the entire term of the lease, unless the governing body provides the county auditor with a certified copy of a resolution providing that the county or city has funds available for all or part of the next year's lease payment and that no part or only a portion of the mills originally dedicated to the lease payment need to be levied for that year.

**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.**

1. The board of county commissioners of any county may levy a tax, or if no levy is made by the board of county commissioners, the governing body of any city in the county may levy a tax, in addition to all levies now authorized by law, for the purpose of establishing or maintaining programs and activities for handicapped persons, including recreational and other leisure-time activities and informational, health, welfare, transportation, counseling, and referral 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 is 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 33 of section 57-15-06.7 and subsection 29 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 is in addition to any moneys expended by the board of county commissioners pursuant to section 11-11-65 or by the governing body of any city or park district pursuant to section 40-05-20.
2. The levy authorized by this section may be used to fund an intergovernmental program under a joint powers agreement pursuant to chapter 54-40 but 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 and has contracted with the board of county commissioners or the governing body of the city or park district in regard to the manner in which the funds will be expended and the services will be provided. An organization or agency that receives funds under this section must be reviewed or approved annually by the board of county commissioners or the governing body of the city or park district to determine its eligibility to receive funds under 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 voting on the question in an election in the county, city, or park district. 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 that governing body. A park district may levy a tax annually within the general fund levy authority of section 57-15-12 for the purpose of establishing or maintaining programs and activities for handicapped persons.

**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.**

The county commissioners may levy an annual tax not exceeding the limitation in subsection 36 of section 57-15-06.7 to provide a fund for the planning, design, acquisition, development, operation, maintenance, and support of automation and telecommunications resources.

**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. (Effective through December 31, 2011) Mistake in levy - Levy increase in later year - Levy reverts.**

1. Notwithstanding sections 57-15-01.1 and 57-15-14, if a mistake occurred in the 2006 tax year which resulted in a reduction of twenty mills or more in the amount a school district intended to be levied, as of the October tenth deadline under section 57-15-31.1, not being levied and the mistake has been brought to the attention of the county auditor or county treasurer of any county with land in the school district by February 1, 2007, the taxing district may include the amount that was mistakenly not levied in the taxing district's budget and general fund levy for a single tax year, or spread among one or more tax years, in tax years 2007 through 2011.
2. If the resulting general fund levy for the tax year is above one hundred eighty-five mills, the taxing district need not comply with chapter 57-16.

3. After a tax year in which a taxing district's levy increase authority under this section is exhausted, the taxing district's general fund levy must revert to the general fund levy as it would have been determined without application of this section, plus any increase authorized by law or the taxing district may elect to apply subsection 5 to determine its general fund levy limitation.
4. Before any taxable year may be used as a "base year" under section 57-15-01.1 or a "prior school year" under section 57-15-14 and before any taxable year may be used as a basis for allocation of funds among school districts, any amount included in that taxable year's levy under this section must be deducted.
5. A school district that uses this section to determine its general fund levy may use the amount it intended to levy in the 2006 tax year as its "base year" under section 57-15-01.1 or as its "prior school year" under section 57-15-14.
6. In any allocation of funds among school districts in which the school district mill rate or levy in dollars is used, the 2006 tax year mill rate and levy in dollars for a school district eligible for a levy increase under this section must be replaced by the mill rate and levy in dollars that would have been levied without the mistake and the 2007 through 2011 tax year mill rates and levies in dollars for a school district applying a levy increase under this section must be reduced to the amount of the mill rate and levy in dollars without the levy increase under this section. The school district shall notify the tax commissioner and superintendent of public instruction of the amount the correct 2006 tax year mill rate and levy in dollars would have been.

**57-15-63.2. (Effective through December 31, 2013) Mistake in township levy - Levy increase in later year - Levy reverts.**

1. Notwithstanding section 57-15-01.1, 57-15-19, 57-15-19.4, or 57-15-19.6, if a mistake occurred in the 2008 tax year which resulted in a reduction of the amount intended and approved to be levied by a township, as of the October tenth deadline under section 57-15-31.1, not being levied and the mistake has been brought to the attention of the county auditor by February 1, 2009, the township may include the amount that was mistakenly not levied in the township's levy for a single tax year, or spread among one or more tax years, in tax years 2009 through 2013.
2. If the resulting levy for the tax year exceeds limitations otherwise established by law, the township need not comply with chapter 57-17.
3. After a tax year in which a township's levy increase authority under this section is exhausted, the township's levy must revert to the levy as it would have been determined without application of this section, plus any increase authorized by law or the township may elect to apply subsection 5 to determine its levy limitation.
4. Before any taxable year may be used as a "base year" under section 57-15-01.1, any amount included in that taxable year's levy under this section must be deducted.
5. A township that uses this section to determine its levy may use the amount it intended to levy in the 2008 tax year as its "base year" under section 57-15-01.1.